WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

NOTE: THIS DRAFT DOCUMENT IS FOR PLANNING PURPOSES ONLY

Dated October 2, 2015

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

TABLE OF CONTENTS

	PAGE
Comments and Recommendations	
Assumptions	
Note to Reader	
Summary of All Funds	1
Summary of Major Funds	5
Summary of General Fund	6
Analysis of General Fund	7
Summary of MVH Fund	24
Analysis of MVH Fund	25
Summary of LRS Fund	27
Analysis of LRS Fund	28
Summary of Fire Fund	30
Analysis of Fire Fund	31
Summary of Parks Fund	33
Analysis of Parks Fund	34
Summary of Eastside TIF Fund	36
Analysis of Eastside TIF Fund	37
Summary of Cumulative Capital Development Fund (CCD)	38
Analysis of Cumulative Capital Development Fund (CCD)	39
Summary of Cumulative Capital Improvement Fund (CCI)	41
Analysis of Cumulative Capital Improvement Fund (CCI)	42
Summary of Other Funds	44
Analysis of Other Funds	50
Summary of Supplemental Reserve Fund	57
Analysis of Supplemental Reserve Fund	58
Summary of Infrastructure Improvements Fund	60
Analysis of Infrastructure Improvements Fund	61
Summary of COIT Bonds Debt Service Fund	63
Analysis of COIT Bonds Debt Service Fund	64
Circuit Breaker Impact by Fund	66
Legislative Services Agency - Estimated Circuit Breaker Impact	67
Estimated Residential Circuit Breaker Threshold	68
Property Tax Rates	69
Assessed Values	70
Actual Settlement	71
Projections for Settlement	72
Property Tax Impact (City Only)	73
Property Tax Impact (Total)	74
Chart - Westfield 2015 Property Tax Rate	75
Total Property Tax Rate Comparison to Similar Units of Government (based on Payable 2015)	76
Chart - Total Property Tax Rate Comparison	77
Corporate Tax Rate Comparison to Similar Units of Government (based on Payable 2015)	78
Chart - Corporate Tax Rate Comparison	79
Property Tax Comparison to Similar Governments (based on 2015 Tax Rates)	80
Indiana Counties (by Rank) That Have Adopted a County Income Tax (Effective January 1, 2015)	81
COIT Allocation to Funds	82
Cover for 2001 General Obligation Bonds	83
Debt Schedule for 2001 General Obligation Bonds	84
Cover for 2005 General Obligation Bonds	85
Debt Schedule for 2005 General Obligation Bonds	86
Cover for 2014 1st Mortgage Refunding Bonds	87
Debt Schedule for 2014 1st Mortgage Refunding Bonds	88
Cover for COIT BAN of 2011	89
Debt Schedule for COIT BAN of 2011	90
Cover for COIT BAN of 2012	91
Debt Schedule for COIT BAN of 2012	92
Cover for COIT BAN of 2013	93
Debt Schedule for COIT BAN of 2013	94
Cover for 2009 Tax Increment Revenue Bonds	95
Debt Schedule for 2009 Tax Increment Revenue Bonds	96
Summary of Salaries & Wages	97
Summary of Outstanding Debt	98
COIT Calculation of Revised Amount - May 9, 2012	99
COIT Hamilton County (as of 12/31) Estimated Income Tax Trust Balances	100
Historical Income Amounts	101
Historical Workforce and Unemployment	102
APPENDIX A - COIT Distributions	
APPENDIX B - Proposed Public Safety Income Tax	

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

October 2, 2015

COMMENTS AND RECOMMENDATIONS

Attached is our updated Sustainability Analysis for the City of Westfield, including the 2015 and 2016 Budgets. A Sustainability Analysis utilizes historical information, on an actual basis, along with the 2015 budget, and projects ahead for 4 years to determine the possible financial condition of the City, on a going forward basis.

Below are select comments and recommendations which have come to our attention as we have updated this analysis:

1. For taxes payable in 2014 and 2015, the Fire Fund tax levy was decreased and the City's General Fund was increased. In the 2014 Budget, $350,000 of property levy was shifted back to the General Fund from MVH. For taxes payable in 2011, the Fire Fund tax rate was increased and the City's General Fund rate declined. In 2010, property tax dollars were shifted from the CCD Fund to the General Fund. These temporary strategies change over time and we expect the General Fund tax rate to increase in the future as financial pressure builds in this fund. This practice is common in municipal finance in order to meet ever changing fund allocations and loss in revenue, over a period of time.

2. The City has added employees and provided more services to citizens as it has grown and become a City. It has become an important time, in Westfield's time horizon, to avoid further increasing City personnel. Thus, at this time, we would caution the Council and its fiscal members to not increase personnel unless it is absolutely necessary.

3. The City has successfully completed several annexations in the last few years. It is important that the City continue to review its borders and determine if any additional annexation activity is in the best interest of the City and prepare correct fiscal plans.

4. In 2012, the City allocated 72% of annual COIT to the General Fund and 28% to the Fire Fund. In 2013-2015, the City allocated 60% of annual COIT to the General Fund and 40% to the Fire Fund. Our analysis assumes that for 2016-2019, the City will allocate 60% to the General Fund and 40% to the Fire Fund. This allocation has a major impact on the revenue and fund balances of those funds.

5. Westfield, Indiana is expected to incur Circuit Breaker impact similar to what is presented on Page 66 of this analysis. Current legislation does not allow a shortfall to occur in property taxes for a debt service fund. Remember, the Circuit Breaker impact to this fund, quite frankly, means lower property taxes on an actual basis than projected in the Budget Order. Also, the law is specific that property tax rates cannot be increased to make up for the Circuit Breaker impact. This seems to be a significant and challenging area for all municipalities, going forward, and will spread the debt impact to property tax and income tax. Below is an excerpt from a DLGF memo addressing this issue. One additional observation in this area is that the City of Westfield significantly benefits by the fact that some debt service is paid from the TIF Allocation Fund; therefore, Circuit Breaker will have impact on the TIF Fund, but will not impair debt service on the TIF bonds because of the substantial coverage which we enjoy in that fund.

6. The Pay 2015 total tax rate in the Westfield taxing district is <u>3.0430</u> compared to the Pay 2014 total tax rate of 3.0946. The property tax cap for commercial and most non-residential property is 3.0000. Based upon the current tax rate, any unit (County, School, City, etc…) that increases its tax rate will likely result in a larger Circuit Breaker impact to all other units in the taxing district. In order for a unit to receive more property taxes, it must take property taxes away from another unit. This resulted in a total Circuit Breaker impact to the City of $3,430,771 in 2015 and $3,370,094 in 2014.

7. The City currently has $43,900,000 of Bond Anticipation Notes (BANs) outstanding. Interest on the BANs was capitalized for three years after issuance of each series of BANs. Interest payments are assumed to be paid by TIF in 2016 and thereafter.

8. Storm Water expenses are assumed to be paid out of the General Fund for purposes of this analysis. The City should consider creating a new Storm Water fee and a new fund for Storm Water expenses and removing the expenses from the General Fund.

9. E911 was increased in 2015, but it is anticipated (at this time) that the expense for E911 will be eliminated, in 2016, due to consolidation by the County.

10. This analysis assumes that the City will transfer (to the General Fund) $3,000,000 (from the Utilities sales proceed fund) in 2015. No further transfers are planned at this time.

11. This analysis does not include the impact of any changes in future revenue or expense from Grand Park, including possible debt service payments, operating revenue and expense or cost to maintain or repair Grand Park. In addition, no impact has been included for the proposed indoor portion of Grand Park that is currently under construction.

12. The City should reauthorize the CCD rate to the maximum permitted rate of .05.

13. We have assumed that a special census will be completed in 2015 and that revenue will be increase, beginning in 2017, for the results of the Special Census.

14. We have assumed that 1 new Police Officer is added, per year, from 2016-2019.

15. We have assumed that 3 new Street Department employees will be added in 2016.

RECOMMENDED 2016 PLAN – INCLUDED IN THE SUSTAINABLITY ANALYSIS

- The City should move all growth in the maximum property tax levy for 2016 to the General Fund (all other funds receive same property tax level in 2016 as in 2015).
- The City should appeal its maximum property tax level for annexations completed during 2014, approximately $422,000.
- All growth in COIT revenue will go to the General Fund (Fire Fund COIT revenue in 2016-2019 will remain at 2015 amounts).
- The City should issue $2,000,000 in General Obligation Bonds, in 2015, to fund future capital needs.
- The City will review its property tax rate for 2016 when DLGF issues the "1782 Notice" based upon the above recommendations. Based upon actual Pay 2016 assessed value and results from above, the City will adjust its 2016 budget so that the City's Pay 2016 property tax rate is equal to or less than the Pay 2015 property tax rate.

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

ASSUMPTIONS

Revenue

Projections begin in 2016, based on the 2015 budget amounts, using the following growth fac

	2017	2018	2019
Property Taxes	3.10%	3.50%	3.50%
COIT	5.00%	5.00%	5.00%
FIT	2.00%	2.00%	2.00%
License Excise	0.00%	0.00%	0.00%
CVET	2.00%	2.00%	2.00%
Food & Beverage	2.00%	2.00%	2.00%
ABC Gallonage & Excise	0.00%	0.00%	0.00%
Cigarette Tax	0.00%	0.00%	0.00%
MVH Distribution	2.00%	2.00%	2.00%
LRS Distribution	2.00%	2.00%	2.00%
Riverboat	0.00%	0.00%	0.00%
TIF Tax Revenue	5.00%	5.00%	5.00%
Interest on Investments	5.00%	5.00%	5.00%
Zero Growth	0.00%	0.00%	0.00%
All Other	2.00%	2.00%	2.00%
Ambulance Revenue	8.00%	8.00%	8.00%

For 2016, 2017, 2018 and 2019, these factors will be applied to the projected Salaries and Wag

	2017	2018	2019
PERF	14.20%	15.00%	15.00%
Social Security	7.65%	7.65%	7.65%

Budget expense amounts have been used for 2015, where available; For those funds, the grov
are used based on the 2015 amount, and project forward with the 2016, 2017, 2018 and 2019 g
factors. For those funds not budgeted, the 2016 growth factors may be applicable, as follows:

	2017	2018	2019
Payroll Increase	2.00%	2.00%	2.00%
Group Insurance	5.00%	5.00%	5.00%
Liability/Property Insurance	5.00%	5.00%	5.00%
Capital Outlays	0.00%	0.00%	0.00%
Software	5.00%	5.00%	5.00%
Heat - Gas	5.00%	5.00%	5.00%
Electricity	5.00%	5.00%	5.00%
Water/Sewer	3.00%	3.00%	3.00%
Paving/Gravel	10.00%	10.00%	10.00%
Vehicle Gas	5.00%	5.00%	5.00%
Zero Growth	0.00%	0.00%	0.00%
Inflation	2.00%	2.00%	2.00%

OTHER ASSUMPTIONS

Growth Factors marked as N/A are not using growth factors, but rather actual amounts, fro:
the City or estimatedby FSG Corp.

NOTE TO READER

Beyond this point, we have set forth a fund analysis highlighting actual and projected revenue and actual and projected expense. Readers, be cautioned, the estimates are reflections of facts and circumstances developed over a long period of time. Any negative balances merely indicate to the City, at this point, that cuts are needed and should be undertaken, currently and in all future circumstances where negatives are showing. As the City is aware, deficit spending is not allowed and is not intended to occur. Deficit spending is defined as "the City spending what is financed by borrowing money", and has not occurred over the last twenty years.

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Summary of All Funds

REVENUE

Fund Code	Fund Name	Actual 2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Budget 2015	Budget 2016	Projected 2017	2018	2019
0101	General	$ 3,649,686.12	$ 3,724,118.18	$ 4,958,229.49	$ 7,075,229.18	$ 7,045,329.22	$ 9,158,899.49	$ 10,823,468.22	$ 10,429,685.59	$ 12,347,577.44	$ 10,986,525.67	$ 65,757,273.47	$ 17,155,414.00	$ 15,655,270.11	$ 16,413,798.04	$ 17,173,785.48	$ 17,965,756.55
0201	MVH	534,350.20	422,625.46	480,694.75	736,226.58	607,449.51	660,854.50	823,952.50	1,066,836.31	952,028.88	1,756,230.87	1,905,566.61	1,913,900.00	1,929,331.00	2,199,478.81	2,243,802.75	2,289,119.73
0202	LRS	9,262.30	134,209.59	189,108.22	236,974.91	301,200.30	401,124.75	311,602.37	322,583.92	392,290.99	433,405.29	445,947.43	434,450.00	459,335.00	503,521.70	512,892.13	522,449.98
0203	Fire	3,096,968.83	3,385,176.89	3,825,969.84	4,791,799.63	4,352,563.95	5,854,270.46	6,075,694.86	6,743,861.63	7,861,795.96	8,972,889.80	8,940,198.70	8,106,618.00	8,154,561.30	8,242,876.51	8,419,454.54	8,603,175.92
0204	Parks	43,492.00	105,020.80	144,119.75	351,687.07	1,966,690.98	254,193.48	62,293.15	274,065.66	305,703.25	845,841.00	583,393.40	850,150.00	867,150.00	884,493.00	902,182.86	920,226.52
0301	TIF	-	-	-	-	370,511.29	806,709.46	569,598.91	1,216,209.84	1,463,605.58	1,313,272.69	1,319,385.30	1,385,354.57	1,385,355.00	1,454,622.75	1,527,353.89	1,603,721.58
0401	CCI	30,413.80	28,727.28	33,199.32	64,515.42	59,733.51	57,738.15	53,780.92	52,748.51	79,748.00	80,717.53	79,534.03	77,575.00	76,673.00	81,673.00	81,673.00	81,673.00
0427	CCD	226,566.34	280,675.82	296,421.49	362,955.28	386,655.07	825,520.64	264,046.50	751,946.82	710,010.63	711,620.15	882,881.86	718,622.00	768,589.84	786,612.83	808,908.85	831,802.66
0205	Greenspace Beauti.	-	-	10,532.00	13,054.20	(12,924.20)	6,119.09	20,040.00	-	3,159.00	3,731.63	1,500.00	3,500.00	3,500.00	3,570.00	3,641.40	3,714.23
0239	Law Enforcement	29,350.37	39,845.08	50,468.18	78,466.12	73,441.70	144,934.59	204,571.65	144,990.15	283,313.36	143,203.44	248,796.26	204,000.00	204,000.00	208,080.00	212,241.60	216,486.43
0241	Police Donation	(98.89)	680.00	-	100.00	50.00	-	5,547.00	4,985.00	5,047.00	4,520.00	4,100.00	2,000.00	2,000.00	2,040.00	2,080.80	2,122.42
0264	Road & Street Imp.	10,000.00	932,446.55	961,697.73	838,993.61	476,621.33	789,764.00	54,077.48	411,865.12	651,639.22	1,404,723.12	1,597,627.31	1,000,000.00	100,000.00	100,000.00	100,000.00	100,000.00
0268	Emergency Med. & Equip.	116,878.15	63,125.00	55,750.00	158,862.50	212,352.68	154,310.96	89,886.97	249,373.41	151,145.84	136,063.52	148,101.83	150,000.00	100,000.00	102,000.00	104,040.00	106,120.80
0307	2011 COIT Capitalized Int.	626,265.49	-	-	-	-	-	-	-	1,035,416.67	-	1,750.00	-	-	-	-	-
0308	#2 Debt Service	116,425.38	147,245.16	155,412.78	255,062.13	144,054.66	176,868.83	153,854.70	144,373.79	146,712.51	190,182.25	37,685.42	-	-	-	-	-
	Bond #4 Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	700,400.00	700,400.00	700,400.00	-
0242	L.E.A.F.	-	1,117.44	2,961.00	703.04	130.32	901.41	-	2,687.67	4,130.80	6,642.95	680.90	5,000.00	5,000.00	5,100.00	5,202.00	5,306.04
0403	COIT - Special	-	131,000.00	552,284.01	-	(73,833.42)	(106,594.03)	943,804.14	(94,431.84)	729,931.84	153,582.90	-	-	-	-	-	-
0546	PSB Lease Rental Pymt.	557,330.22	528,097.74	521,077.05	547,504.90	385,353.07	597,562.38	441,260.05	568,913.41	801,562.49	1,030,951.47	127,957.38	484,393.00	488,331.75	502,591.34	519,122.94	536,225.93
0311	G.O. Bond 2005 Parks	-	1,527,924.00	50,463.00	57,234.65	-	-	-	-	-	-	-	-	-	-	-	-
0312	G.O. Bond 2005 Debt Serv.	-	64,100.00	182,624.64	230,768.91	184,454.55	312,251.88	295,104.53	574,487.38	217,889.89	561,490.50	460,292.87	435,201.00	474,053.95	264,932.75	-	-
0640	Sports Campus Operating	-	-	388,558.92	-	-	-	-	-	-	500,000.00	1,185,518.67	1,170,000.00	1,170,000.00	1,193,400.00	1,217,268.00	1,241,613.36
	Total Revenue	$ 9,046,890.31	$ 11,516,134.99	$ 12,859,572.17	$ 15,800,138.13	$ 16,479,834.52	$ 20,095,430.04	$ 21,192,583.95	$ 22,865,182.37	$ 28,142,709.35	$ 29,235,594.78	$ 83,728,191.44	$ 34,096,177.57	$ 32,543,550.95	$ 33,649,190.72	$ 34,534,050.23	$ 35,029,515.15

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Summary of All Funds

APPROPRIATIONS

Fund Code	Fund Name	Actual 2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Budget 2015	Budget 2016	Projected 2017	2018	2019
0101	General	$ 3,953,060.17	$ 4,082,180.48	$ 4,565,416.87	$ 6,905,800.79	$ 6,913,563.40	$ 6,580,430.04	$ 9,082,700.04	$ 10,431,664.45	$ 9,795,824.46	$ 10,832,016.57	$ 67,294,795.60	$ 18,246,766.30	$ 18,500,000.00	$ 19,123,524.45	$ 19,814,482.48	$ 20,459,257.50
0201	MVH	537,799.31	320,224.40	497,113.97	433,752.64	731,955.82	722,208.90	984,770.93	981,861.30	954,002.68	1,290,691.35	2,134,831.62	2,000,000.00	2,075,000.00	2,138,821.90	2,207,107.74	2,280,256.17
0202	LRS	202,301.00	43,196.66	170,893.26	177,575.33	302,403.74	387,744.20	325,759.50	346,389.04	530,904.85	353,383.57	159,050.92	465,000.00	465,000.00	474,300.00	483,786.00	493,461.72
0203	Fire	3,125,391.88	3,385,176.89	3,679,622.88	4,817,894.90	4,470,837.95	5,238,994.36	5,757,524.91	7,341,856.48	7,105,942.03	7,216,367.79	7,389,749.89	9,788,921.54	8,300,000.00	8,628,438.29	8,969,088.95	9,338,806.16
0204	Parks	24,287.14	7,389.12	254,539.00	260,003.00	914,852.20	693,684.26	470,182.55	193,407.54	361,995.67	603,806.54	740,095.57	1,000,000.00	-	-	-	-
0301	TIF	-	-	-	-	-	877,915.11	595,428.89	863,132.50	1,221,767.49	1,633,931.55	1,289,106.74	1,477,155.00	1,477,155.00	1,477,155.00	1,477,155.00	1,477,155.00
0401	CCI	19,556.44	46,807.22	82,858.84	50,189.42	-	133,522.77	50,492.27	72,545.90	33,547.79	18,000.00	-	35,000.00	35,000.00	35,700.00	36,414.00	37,142.28
0427	CCD	353,458.32	437,374.00	152,604.20	434,406.75	449,269.42	388,497.80	668,256.03	655,099.76	588,718.35	733,876.88	790,363.34	900,000.00	1,075,870.00	243,008.64	255,159.07	267,917.03
0205	Greenspace Beauti.	-	-	3,486.20	25,100.00	(25,100.00)	12,175.00	2,000.00	6,859.55	8,570.42	12,197.35	120.00	2,200.00	-	-	-	-
0239	Law Enforcement	48,043.45	25,000.00	27,451.00	45,303.91	68,503.49	85,254.28	149,638.11	187,538.45	141,517.98	85,607.51	275,784.44	290,545.00	-	-	-	-
0241	Police Donation	697.46	-	-	-	-	3,943.80	5,058.87	1,788.61	4,697.98	6,368.89	2,847.58	20,000.00	-	-	-	-
0264	Road & Street Imp.	289,720.11	799,776.47	1,214,641.38	1,098,070.15	229,802.93	1,036,582.40	3,668.41	415,800.00	644,716.81	1,239,310.11	1,330,493.84	1,047,350.00	-	-	-	-
0268	Emergency Med. & Equip.	21,234.00	68,849.56	93,319.51	187,631.86	50,043.44	198,906.21	191,602.68	162,211.39	231,024.62	173,061.13	165,832.98	244,000.00	-	-	-	-
0307	2011 COIT Capitalized Int.	522,158.83	104,113.04	-	-	-	-	-	-	335,916.67	350,000.00	351,250.00	-	-	-	-	-
0308	#2 Debt Service	156,137.50	155,949.00	154,660.50	271,578.75	154,258.75	154,725.00	153,930.00	153,873.75	154,508.75	154,835.00	77,805.00	-	-	-	-	-
	Bond #4 Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	700,000.00	690,165.00	689,860.00	-
0242	L.E.A.F.	-	-	100.00	-	-	-	4,230.00	214.33	1,573.57	3,051.30	3,979.80	20,000.00	-	-	-	-
0403	COIT - Special	-	165,993.00	680,484.08	31,278.54	62,870.90	44,477.42	-	623,000.00	216,210.95	-	-	250,000.00	250,000.00	255,000.00	260,100.00	265,302.00
0546	PSB Lease Rental Pymt.	258,443.75	787,511.78	528,587.75	535,875.00	274,537.50	556,062.50	574,518.75	572,400.00	575,812.50	576,412.50	554,500.00	546,500.00	546,000.00	546,000.00	546,000.00	546,000.00
0311	G.O. Bond 2005 Parks	-	56,963.44	1,431,372.94	147,285.27	-	-	-	-	-	-	-	-	-	-	-	-
0312	G.O. Bond 2005 Debt Serv.	-	4,930.60	148,322.50	293,897.50	214,797.50	276,097.50	325,297.50	386,485.00	405,985.00	409,610.00	427,622.50	429,760.00	453,717.50	462,750.00	-	-
0640	Sports Campus Operating	-	85,891.62	1,322.00	69,416.49	27,117.00	76,224.32	63,887.00	(32,785.00)	97,485.49	34,287.17	1,616,688.91	1,802,266.00	-	-	-	-
	Total Appropriations	$ 9,512,289.36	$ 10,577,327.28	$ 13,686,796.88	$ 15,785,060.30	$ 14,839,714.04	$ 17,467,445.87	$ 19,408,946.44	$ 23,363,343.05	$ 23,410,724.06	$ 25,726,815.21	$ 84,604,918.73	$ 38,565,463.84	$ 33,877,742.50	$ 34,074,863.28	$ 34,739,153.24	$ 35,165,297.86

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Summary of All Funds

NET

Fund Code	Fund Name	Actual 2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Budget 2015	Budget 2016	Projected 2017	2018	2019
0101	General	$ (303,374.05)	$ (358,062.30)	$ 392,812.62	$ 169,428.39	$ 131,765.82	$ 2,578,469.45	$ 1,740,768.18	$ (1,978.86)	$ 2,551,752.98	$ 154,509.10	$ (1,537,522.13)	$ (1,091,352.30)	$ (2,844,729.89)	$ (2,709,726.41)	$ (2,640,697.00)	$ (2,493,500.95)
0201	MVH	(3,449.11)	102,401.06	(16,419.22)	302,473.94	(124,506.31)	(61,354.40)	(160,818.43)	84,975.01	(1,973.80)	465,539.52	(229,265.01)	(86,100.00)	(145,669.00)	60,656.91	36,695.01	8,863.57
0202	LRS	(193,038.70)	91,012.93	18,214.96	59,399.58	(1,203.44)	13,380.55	(14,157.13)	(23,805.12)	(138,613.86)	80,021.72	286,896.51	(30,550.00)	(5,665.00)	29,221.70	29,106.13	28,988.26
0203	Fire	(28,423.05)	-	146,346.96	(26,095.27)	(118,274.00)	615,276.10	318,169.95	(597,994.85)	755,853.93	1,756,522.01	1,550,448.81	(1,682,303.54)	(145,438.70)	(385,561.78)	(549,634.41)	(735,630.24)
0204	Parks	19,204.86	97,631.68	(110,419.25)	91,684.07	1,051,838.78	(439,490.78)	(407,889.40)	80,658.12	(56,292.42)	242,034.46	(156,702.17)	(149,850.00)	867,150.00	884,493.00	902,182.86	920,226.52
0301	TIF	-	-	-	-	370,511.29	(71,205.65)	(25,829.98)	353,077.34	241,838.09	(320,658.86)	30,278.56	(91,800.43)	(91,800.00)	(22,532.25)	50,198.89	126,566.58
0401	CCI	10,857.36	(18,079.94)	(49,659.52)	14,326.00	59,733.51	(75,784.62)	3,288.65	(19,797.39)	46,200.21	62,717.53	79,534.03	42,575.00	41,673.00	45,973.00	45,259.00	44,530.72
0427	CCD	(126,891.98)	(156,698.18)	143,817.29	(71,451.47)	(62,614.35)	437,022.84	(404,209.53)	96,847.06	121,292.28	(22,256.73)	92,518.52	(181,378.00)	(307,280.16)	543,604.19	553,749.77	563,885.64
0205	Greenspace Beauti.	-	-	7,045.80	(12,045.80)	12,175.80	(6,055.91)	18,040.00	(6,859.55)	(5,411.42)	(8,465.72)	1,380.00	1,300.00	3,500.00	3,570.00	3,641.40	3,714.23
0239	Law Enforcement	(18,693.08)	14,845.08	23,017.18	33,162.21	4,938.21	59,680.31	54,933.54	(42,548.30)	141,795.38	57,595.93	(26,988.18)	(86,545.00)	204,000.00	208,080.00	212,241.60	216,486.43
0241	Police Donation	(796.35)	680.00	-	100.00	50.00	(3,943.80)	488.13	3,196.39	349.02	(1,848.89)	1,252.42	(18,000.00)	2,000.00	2,040.00	2,080.80	2,122.42
0264	Road & Street Imp.	(279,720.11)	132,670.08	(252,943.65)	(259,076.54)	246,818.40	(246,818.40)	50,409.07	(3,934.88)	6,922.41	165,413.01	267,133.47	(47,350.00)	100,000.00	100,000.00	100,000.00	100,000.00
0268	Emergency Med. & Equip.	95,644.15	(5,724.56)	(37,569.51)	(28,769.36)	162,309.24	(44,595.25)	(101,715.71)	87,162.02	(79,878.78)	(36,997.61)	(17,731.15)	(94,000.00)	100,000.00	102,000.00	104,040.00	106,120.80
0307	2011 COIT Capitalized Int.	104,106.66	(104,113.04)	-	-	-	-	-	-	699,500.00	(350,000.00)	(349,500.00)	-	-	-	-	-
0308	#2 Debt Service	(39,712.12)	(8,703.84)	752.28	(16,516.62)	(10,204.09)	22,143.83	(75.30)	(9,499.96)	(7,796.24)	35,347.25	(40,119.58)	-	-	-	-	-
	Bond #4 Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	400.00	10,635.00	21,175.00	21,175.00
0242	L.E.A.F.	-	1,117.44	2,861.00	703.04	130.32	901.41	(4,230.00)	2,473.34	2,557.23	3,591.65	(3,298.90)	(15,000.00)	5,000.00	5,100.00	5,202.00	5,306.04
0403	COIT - Special	-	(34,993.00)	(128,200.07)	(31,278.54)	(136,704.32)	(151,071.45)	943,804.14	(717,431.84)	513,720.89	153,582.90	-	(250,000.00)	(250,000.00)	(255,000.00)	(260,100.00)	(265,302.00)
0546	PSB Lease Rental Pymt.	298,886.47	(259,414.04)	(7,510.70)	11,629.90	110,815.57	41,499.88	(133,258.70)	(3,486.59)	225,749.99	454,538.97	(426,542.62)	(62,107.00)	(57,668.25)	(43,408.66)	(26,877.06)	(9,774.07)
0311	G.O. Bond 2005 Parks	-	1,470,960.56	(1,380,909.94)	(90,050.62)	-	-	-	-	-	-	-	-	-	-	-	-
0312	G.O. Bond 2005 Debt Serv.	-	59,169.40	34,302.14	(63,128.59)	(30,342.95)	36,154.38	(30,192.97)	188,002.38	(188,095.11)	151,880.50	32,670.37	5,441.00	20,336.45	(197,817.25)	-	-
0640	Sports Campus Operating	-	(85,891.62)	387,236.92	(69,416.49)	(27,117.00)	(76,224.32)	(63,887.00)	32,785.00	(97,485.49)	465,712.83	(431,170.24)	(632,266.00)	1,170,000.00	1,193,400.00	1,217,268.00	1,241,613.36
	Net Total	$ (465,399.05)	$ 938,807.71	$ (827,224.71)	$ 15,077.83	$ 1,640,120.48	$ 2,627,984.17	$ 1,783,637.51	$ (498,160.68)	$ 4,731,985.29	$ 3,508,779.57	$ (876,727.29)	$ (4,469,286.28)	$ (1,334,191.55)	$ (425,272.57)	$ (194,468.00)	$ (114,607.71)

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Summary of All Funds

CASH BALANCES

Fund Code	Fund Name	Actual 2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Budget 2015	Budget 2016	Projected 2017	2018	2019
0101	General	$ 539,785.10	$ 181,722.80	$ 574,535.42	$ 743,963.81	$ 875,729.63	$ 3,454,199.08	$ 5,194,967.26	$ 5,192,988.40	$ 7,744,741.38	$ 7,899,250.48	$ 6,361,728.35	$ 5,270,376.05	$ 2,425,646.16	$ (284,080.25)	$ (2,924,777.25)	$ (5,418,278.20)
0201	MVH	127,331.00	229,732.06	213,312.84	515,786.78	391,280.47	329,926.07	169,107.64	254,082.65	252,108.85	717,648.37	488,383.36	402,283.36	256,614.36	317,271.27	353,966.28	362,829.85
0202	LRS	(95,632.36)	(4,619.43)	13,595.53	172,367.76	171,164.32	184,544.87	170,387.74	146,582.62	7,968.76	87,990.48	374,886.99	344,336.99	338,671.99	367,893.69	396,999.82	425,988.08
0203	Fire	-	-	146,346.96	120,251.69	1,977.69	617,253.79	935,423.74	337,428.89	1,093,282.82	2,849,804.83	4,400,253.64	2,717,950.10	2,572,511.40	2,186,949.62	1,637,315.21	901,684.96
0204	Parks	86,181.83	183,813.51	73,394.26	165,078.33	1,216,917.11	777,426.33	369,536.93	450,195.05	393,902.63	635,937.09	479,234.92	329,384.92	1,196,534.92	2,081,027.92	2,983,210.78	3,903,437.30
0301	TIF	-	-	-	-	370,511.29	299,305.64	273,475.66	626,553.00	868,391.09	547,732.23	578,010.79	486,210.36	394,410.36	371,878.11	422,076.99	548,643.57
0401	CCI	115,641.57	97,561.63	47,902.11	62,228.11	121,961.62	46,177.00	49,465.65	29,668.26	75,868.47	138,586.00	218,120.03	260,695.03	302,368.03	348,341.03	393,600.03	438,130.75
0427	CCD	168,946.71	12,248.53	156,065.82	84,614.35	22,000.00	459,022.84	54,813.31	151,660.37	272,952.65	250,695.92	343,214.44	161,836.44	(145,443.72)	398,160.47	951,910.24	1,515,795.88
0205	Greenspace Beauti.	5,000.00	5,000.00	12,045.80	-	12,175.80	6,119.89	24,159.89	17,300.34	11,888.92	3,423.20	4,803.20	6,103.20	9,603.20	13,173.20	16,814.60	20,528.83
0239	Law Enforcement	10,433.66	25,278.74	48,295.92	84,903.13	89,841.34	149,521.65	204,455.19	161,906.89	303,702.27	361,298.19	334,310.01	247,765.00	451,764.99	659,844.99	872,086.58	1,088,573.01
0241	Police Donation	3,306.76	3,986.76	3,986.76	4,086.76	4,136.76	192.96	681.09	3,877.48	4,226.50	2,377.61	3,630.03	(14,369.97)	(12,369.97)	(10,329.97)	(8,249.17)	(6,126.75)
0264	Road & Street Imp.	(143,189.49)	(10,519.41)	(263,463.06)	-	246,818.40	-	50,409.07	46,474.19	53,396.60	218,809.61	485,943.08	438,593.08	538,593.08	638,593.08	738,593.08	838,593.08
0268	Emergency Med. & Equip.	103,510.67	97,786.11	60,216.60	31,447.24	193,756.48	149,161.23	47,445.52	134,607.54	54,728.76	17,731.15	-	(94,000.00)	6,000.00	108,000.00	212,040.00	318,160.80
0307	2011 COIT Capitalized Int.	104,113.04	-	-	-	-	-	-	-	699,500.00	349,500.00	-	-	-	-	-	-
0308	#2 Debt Service	34,672.27	25,968.43	26,720.71	10,204.09	-	22,143.83	22,068.53	12,568.57	4,772.33	40,119.58	-	-	-	-	-	-
0242	L.E.A.F.	-	1,117.44	3,978.44	4,681.48	4,811.80	5,713.21	1,483.21	3,956.55	6,513.78	10,105.43	6,806.53	(8,193.47)	(3,193.47)	1,906.53	7,108.53	12,414.57
0403	COIT - Special	588,571.29	553,578.29	425,378.22	394,099.68	257,395.36	106,323.91	1,050,128.05	332,696.21	846,417.10	1,000,000.00	1,000,000.00	750,000.00	500,000.00	245,000.00	(15,100.00)	(280,402.00)
0546	PSB Lease Rental Pymt.	299,162.70	39,748.66	32,237.96	41,985.86	152,801.43	194,301.31	61,042.61	57,556.02	283,306.01	737,844.98	311,302.36	249,195.36	191,527.11	148,118.45	121,241.39	111,467.32
0311	G.O. Bond 2005 Parks	-	1,470,960.56	90,050.62	-	-	-	-	-	-	-	-	-	-	-	-	-
0312	G.O. Bond 2005 Debt Serv.	-	59,169.40	93,471.54	30,342.95	-	36,154.38	5,961.41	193,963.79	5,868.68	157,749.18	190,419.55	195,860.55	216,197.00	18,379.75	18,379.75	18,379.75
0640	Sports Campus Operating	-	(85,891.62)	301,345.30	231,928.81	204,811.81	128,587.49	64,700.49	97,485.49	-	465,712.83	34,542.59	(597,723.41)	572,276.59	1,765,676.59	2,982,944.59	4,224,557.95
	Net Total	$ 1,947,834.75	$ 2,886,642.46	$ 2,059,417.75	$ 2,697,970.83	$ 4,338,091.31	$ 6,966,075.48	$ 8,749,712.99	$ 8,251,552.31	$ 12,983,537.60	$ 16,492,317.16	$ 15,615,589.87	$ 11,146,303.59	$ 9,811,712.03	$ 9,375,804.46	$ 9,160,161.45	$ 9,024,378.74

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Summary of Major Funds

REVENUE

Fund Code	Fund Name	Actual 2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Budget 2015	Budget 2016	Projected 2017	2018	2019
0101	General	$ 3,649,686.12	$ 3,724,118.18	$ 4,958,229.49	$ 7,075,229.18	$ 7,045,329.22	$ 9,158,899.49	$ 10,823,468.22	$ 10,429,685.59	$ 12,347,577.44	$ 10,986,525.67	$ 65,757,273.47	$ 17,155,414.00	$ 15,655,270.11	$ 16,413,798.04	$ 17,173,785.48	$ 17,965,756.55
0201	MVH	534,350.20	422,625.46	480,694.75	736,226.58	607,449.51	660,854.50	823,952.50	1,066,836.31	952,028.88	1,756,230.87	1,905,566.61	1,913,900.00	1,929,331.00	2,199,478.81	2,243,802.75	2,289,119.73
0202	LRS	9,262.30	134,209.59	189,108.22	236,974.91	301,200.30	401,124.75	311,602.37	322,583.92	392,290.99	433,405.29	445,947.43	434,450.00	459,335.00	503,521.70	512,892.13	522,449.98
0203	Fire	3,096,968.83	3,385,176.89	3,825,969.84	4,791,799.63	4,352,563.95	5,854,270.46	6,075,694.86	6,743,861.63	7,861,795.96	8,972,889.80	8,940,198.70	8,106,618.00	8,154,561.30	8,242,876.51	8,419,454.54	8,603,175.92
0401	CCI	30,413.80	28,727.28	33,199.32	64,515.42	59,733.51	57,738.15	53,780.92	52,748.51	79,748.00	80,717.53	79,534.03	77,575.00	76,673.00	81,673.00	81,673.00	81,673.00
0403	Rainy Day	-	131,000.00	552,284.01	-	(73,833.42)	(106,594.03)	943,804.14	(94,431.84)	729,931.84	153,582.90	-	-	-	-	-	-
0427	CCD	226,566.34	280,675.82	296,421.49	362,955.28	386,655.07	825,520.64	264,046.50	751,946.82	710,010.63	711,620.15	882,881.86	718,622.00	768,589.84	786,612.83	808,908.85	831,802.66
	Total Revenue	$ 7,547,247.59	$ 8,106,533.22	$ 10,335,907.12	$ 13,267,701.00	$ 12,679,098.14	$ 16,851,813.96	$ 19,296,349.51	$ 19,273,230.94	$ 23,073,383.74	$ 23,094,972.21	$ 78,011,402.10	$ 28,406,579.00	$ 27,043,760.25	$ 28,227,960.88	$ 29,240,516.75	$ 30,293,977.84

APPROPRIATIONS

Fund Code	Fund Name	Actual 2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Budget 2015	Budget 2016	Projected 2017	2018	2019
0101	General	$ 3,953,060.17	$ 4,082,180.48	$ 4,565,416.87	$ 6,905,800.79	$ 6,913,563.40	$ 6,580,430.04	$ 9,082,700.04	$ 10,431,664.45	$ 9,795,824.46	$ 10,832,016.57	$ 67,294,795.60	$ 18,246,766.30	$ 18,500,000.00	$ 19,123,524.45	$ 19,814,482.48	$ 20,459,257.50
0201	MVH	537,799.31	320,224.40	497,113.97	433,752.64	731,955.82	722,208.90	984,770.93	981,861.30	954,002.68	1,290,691.35	2,134,831.62	2,000,000.00	2,075,000.00	2,138,821.90	2,207,107.74	2,280,256.17
0202	LRS	202,301.00	43,196.66	170,893.26	177,575.33	302,403.74	387,744.20	325,759.50	346,389.04	530,904.85	353,383.57	159,050.92	465,000.00	465,000.00	474,300.00	483,786.00	493,461.72
0203	Fire	3,125,391.88	3,385,176.89	3,679,622.88	4,817,894.90	4,470,837.95	5,238,994.36	5,757,524.91	7,341,856.48	7,105,942.03	7,216,367.79	7,389,749.89	9,788,921.54	8,300,000.00	8,628,438.29	8,969,088.95	9,338,806.16
0401	CCI	19,556.44	46,807.22	82,858.84	50,189.42	-	133,522.77	50,492.27	72,545.90	33,547.79	18,000.00	-	35,000.00	35,000.00	35,700.00	36,414.00	37,142.28
0403	Rainy Day	-	165,993.00	680,484.08	31,278.54	62,870.90	44,477.42	-	623,000.00	216,210.95	-	-	250,000.00	250,000.00	255,000.00	260,100.00	265,302.00
0427	CCD	353,458.32	437,374.00	152,604.20	434,406.75	449,269.42	388,497.80	668,256.03	655,099.76	588,718.35	733,876.88	790,363.34	900,000.00	1,075,870.00	243,008.64	255,159.07	267,917.03
	Total Appropriations	$ 8,191,567.12	$ 8,480,952.65	$ 9,828,994.10	$ 12,850,898.37	$ 12,930,901.23	$ 13,495,875.49	$ 16,869,503.68	$ 20,452,416.93	$ 19,225,151.11	$ 20,444,336.16	$ 77,768,791.37	$ 31,685,687.84	$ 30,700,870.00	$ 30,898,793.28	$ 32,026,138.24	$ 33,142,142.86

CASH BALANCE

Fund Code	Fund Name	Actual 2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Budget 2015	Budget 2016	Projected 2017	2018	2019
0101	General	$ 539,785.10	$ 181,722.80	$ 574,535.42	$ 743,963.81	$ 875,729.63	$ 3,454,199.08	$ 5,194,967.26	$ 5,192,988.40	$ 7,744,741.38	$ 7,899,250.48	$ 6,361,728.35	$ 5,270,376.05	$ 2,425,646.16	$ (284,080.25)	$ (2,924,777.25)	$ (5,418,278.20)
0201	MVH	127,331.00	229,732.06	213,312.84	515,786.78	391,280.47	329,926.07	169,107.64	254,082.65	252,108.85	717,648.37	488,383.36	402,283.36	256,614.36	317,271.27	353,966.28	362,829.85
0202	LRS	(95,632.36)	(4,619.43)	13,595.53	172,367.76	171,164.32	184,544.87	170,387.74	146,582.62	7,968.76	87,990.48	374,886.99	344,336.99	338,671.99	367,893.69	396,999.82	425,988.08
0203	Fire	-	-	146,346.96	120,251.69	1,977.69	617,253.79	935,423.74	337,428.89	1,093,282.82	2,849,804.83	4,400,253.64	2,717,950.10	2,572,511.40	2,186,949.62	1,637,315.21	901,684.96
0401	CCI	115,641.57	97,561.63	47,902.11	62,228.11	121,961.62	46,177.00	49,465.65	29,668.26	75,868.47	138,586.00	218,120.03	260,695.03	302,368.03	348,341.03	393,600.03	438,130.75
0403	Rainy Day	588,571.29	553,578.29	425,378.22	394,099.68	257,395.36	106,323.91	1,050,128.05	332,696.21	846,417.10	1,000,000.00	1,000,000.00	750,000.00	500,000.00	245,000.00	(15,100.00)	(280,402.00)
0427	CCD	168,946.71	12,248.53	156,065.82	84,614.35	22,000.00	459,022.84	54,813.31	151,660.37	272,952.65	250,695.92	343,214.44	161,836.44	(145,443.72)	398,160.47	951,910.24	1,515,795.88
	Net Total	$ 1,444,643.31	$ 1,070,223.88	$ 1,577,136.90	$ 2,093,312.18	$ 1,841,509.09	$ 5,197,447.56	$ 7,624,293.39	$ 6,445,107.40	$ 10,293,340.03	$ 12,943,976.08	$ 13,186,586.81	$ 9,907,477.97	$ 6,250,368.22	$ 3,579,535.82	$ 793,914.33	$ (2,054,250.68)

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

SUMMARY OF GENERAL FUND #101

	Actual											Budget	Budget	Projected		
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 843,159.15	$ 539,785.10	$ 181,722.80	$ 574,535.42	$ 743,963.81	$ 875,729.63	$ 3,454,199.08	$ 5,194,967.26	$ 5,192,988.40	$ 7,744,741.38	$ 7,899,250.48	$ 6,361,728.35	$ 5,270,376.05	$ 2,425,646.16	$ (284,080.25)	$ (2,924,777.25)
TOTAL REVENUE	$ 3,649,686.12	$ 3,724,118.18	$ 4,958,229.49	$ 7,075,229.18	$ 7,045,329.22	$ 9,158,899.49	$ 10,823,468.22	$ 10,429,685.59	$ 12,347,577.44	$ 10,986,525.67	$ 65,757,273.47	$ 17,155,414.00	$ 15,655,270.11	$ 16,413,798.04	$ 17,173,785.48	$ 17,965,756.55
APPROPRIATIONS																
Administrative	$ 505,967.46	$ 514,275.15	$ 585,113.13	$ 2,163,339.48	$ 1,419,021.99	$ 709,090.43	$ 1,851,499.17	$ 2,706,711.92	$ 1,173,394.64	$ 1,928,653.46	$ 55,164,145.65	$ 3,709,015.00	$ 3,474,445.00	$ 3,613,222.38	$ 3,755,059.09	$ 3,901,022.89
Police Department	2,631,830.52	2,534,072.14	3,275,770.26	3,506,609.65	3,812,952.38	3,956,869.93	4,484,299.28	4,663,864.88	4,865,667.45	5,246,715.52	5,557,768.71	6,229,760.00	6,325,540.00	6,665,893.01	6,971,068.39	7,250,165.39
Community Dev. Planning	274,982.46	376,983.43	417,087.32	503,723.56	507,181.89	515,149.93	464,290.01	579,286.41	636,919.52	856,982.75	904,888.65	927,365.00	1,271,180.00	1,301,647.15	1,337,720.63	1,368,206.23
Building Dept.	215,194.18	243,071.30	229,912.00	254,431.88	220,615.46	191,731.29	181,807.98	135,645.06	132,255.58	204,298.78	196,211.96	260,340.00	-	-	-	-
Parks Department	109,988.69	102,802.69	57,534.16	103,077.13	131,677.19	143,880.22	477,685.86	544,382.01	522,737.03	810,197.98	999,501.64	841,844.00	854,315.00	872,233.84	892,249.02	911,060.29
Public Safety	215,096.86	310,975.77	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Tech.	-	-	-	374,619.09	633,803.00	457,068.41	1,062,369.58	1,095,448.85	1,176,583.17	1,243,867.81	1,553,998.28	1,719,793.44	1,826,790.00	1,871,373.82	1,920,681.28	1,968,558.13
Clerk	-	-	-	-	72,349.21	346,983.44	276,544.89	306,631.36	333,942.18	394,135.24	660,923.70	678,780.00	719,795.00	735,940.11	755,697.21	772,748.32
Mayor	-	-	-	-	69,121.99	38,119.37	80,156.00	73,197.70	90,689.03	88,608.81	139,434.14	161,200.00	159,860.00	163,396.88	167,925.59	171,662.32
City Council	-	-	-	-	46,720.28	35,232.43	58,137.13	82,168.83	89,849.70	58,431.22	114,270.47	158,685.00	150,515.00	153,519.42	156,589.81	159,721.61
Board of Public Works and Safety	-	-	-	-	120.01	200.00	150.00	1,050.00	150.00	125.00	1,627.50	2,265.00	2,265.00	2,305.86	2,351.98	2,399.02
Economic Development	-	-	-	-	-	186,104.59	145,760.14	243,277.43	173,636.16	-	-	-	-	-	-	-
Street Department	-	-	-	-	-	-	-	-	-	-	2,002,024.90	2,675,083.86	2,770,845.00	2,841,396.52	2,924,638.39	2,996,496.36
Transfer To Rainy Day	-	-	-	-	-	-	-	-	600,000.00	-	-	-	-	-	-	-
Communication Dep. (Radios & Phones)	-	-	-	-	-	-	-	-	-	-	-	386,925.00	364,685.00	353,083.89	361,840.77	369,127.20
Customer Service	-	-	-	-	-	-	-	-	-	-	-	345,495.00	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-	-	150,215.00	193,655.00	198,654.56	204,378.71	209,239.08
Public Affairs	-	-	-	-	-	-	-	-	-	-	-	-	386,110.00	350,857.01	364,281.61	378,850.67
Circuit Breaker (Memo Only)	-	-	-	-	-	-	-	-	-			1,870,000.00	2,032,775.00	2,134,412.44	2,241,133.06	2,353,189.71
TOTAL SPENDABLE APPROP.	$ 3,953,060.17	$ 4,082,180.48	$ 4,565,416.87	$ 6,905,800.79	$ 6,913,563.40	$ 6,580,430.04	$ 9,082,700.04	$ 10,431,664.45	$ 9,795,824.46	$ 10,832,016.57	$ 67,294,795.60	$ 18,246,766.30	$ 18,500,000.00	$ 19,123,524.45	$ 19,814,482.48	$ 20,459,257.50
ENDING BALANCE	$ 539,785.10	$ 181,722.80	$ 574,535.42	$ 743,963.81	$ 875,729.63	$ 3,454,199.08	$ 5,194,967.26	$ 5,192,988.40	$ 7,744,741.38	$ 7,899,250.48	$ 6,361,728.35	$ 5,270,376.05	$ 2,425,646.16	$ (284,080.25)	$ (2,924,777.25)	$ (5,418,278.20)
Carry Over										$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adjusted Ending Balance										$ 7,899,250.48	$ 6,361,728.35	$ 5,270,376.05	$ 2,425,646.16	$ (284,080.25)	$ (2,924,777.25)	$ (5,418,278.20)
PER FUND REPORT	$ 539,785.10	$ 181,722.80	$ 574,535.42	$ 743,963.81	$ 875,729.63	$ 3,454,199.08	$ 5,194,967.26	$ 5,192,988.40	$ 7,744,741.38	$ 7,899,250.48	$ 6,361,728.35					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Minimum Operating Balance @ 20% of Revenue										$ 1,800,000.00	$ 1,800,000.00	$ 1,800,000.00	$ 1,800,000.00	$ 1,800,000.00	$ 1,800,000.00	$ 1,800,000.00

(If $750,000 is not spent each year or 5.9% of budget)

	Budget	Budget	Projected		
	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 7,111,728.35	$ 6,770,376.05	$ 4,675,646.16	$ 2,715,919.75	$ 825,222.75
TOTAL REVENUE	$ 17,155,414.00	$ 15,655,270.11	$ 16,413,798.04	$ 17,173,785.48	$ 17,965,756.55
TOTAL SPENDABLE APPROP	$ 18,246,766.30	$ 18,500,000.00	$ 19,123,524.45	$ 19,814,482.48	$ 20,459,257.50
CARRY OVER	$ 750,000.00	$ 750,000.00	$ 750,000.00	$ 750,000.00	$ 750,000.00
ENDING BALANCE	$ 6,770,376.05	$ 4,675,646.16	$ 2,715,919.75	$ 825,222.75	$ (918,278.20)

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of General Fund #101

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
110	Property Taxes	$ 2,148,378.24	$ 1,913,852.00	$ 2,128,033.06	$ 1,908,996.15	$ 3,011,290.11	$ 4,790,818.42	$ 5,909,184.61	$ 5,682,050.82	$ 5,453,392.34	$ 5,587,916.58	$ 6,663,237.73	$ 7,758,764.00	$ 8,093,266.86	3.10%	$ 8,756,558.14	3.50%	$ 9,063,037.67	3.50%	$ 9,380,243.99
	Excess Levy Appeal - Pay 201	-	-	-	-	-	-	-	-	-	-	-	-	400,000.00	N/A	-	N/A	-	N/A	-
	Circuit Breaker Impact	-	-	-	-	-	(14,482.00)	(710,649.00)	(1,075,206.00)	(1,205,691.58)	(1,421,588.48)	(1,700,587.00)	(1,935,975.00)	(2,032,773.75)	N/A	(2,134,412.44)	N/A	(2,241,133.06)	N/A	(2,353,189.71)
121	Fin. Institutions Tax	1,267.00	1,240.00	1,116.00	1,406.00	1,019.00	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
122	License Excise Tax	29,611.18	74,289.47	90,537.86	225,893.34	344,053.28	379,618.94	605,058.86	364,924.00	312,554.69	365,008.81	448,084.33	477,998.00	500,000.00	0.00%	500,000.00	0.00%	500,000.00	0.00%	500,000.00
123	Gen. CVET	13,221.08	11,966.04	11,527.90	10,824.74	152,163.46	10,290.25	11,842.82	9,585.07	9,200.04	8,717.82	9,858.82	11,059.00	11,059.00	2.00%	11,280.18	2.00%	11,505.78	2.00%	11,735.90
125	COIT	785,498.04	919,340.04	1,078,083.00	1,585,860.96	1,117,825.32	2,391,672.12	3,446,184.00	3,909,226.60	5,184,482.65	4,548,922.56	5,252,175.72	5,500,000.00	5,965,242.00	N/A	6,451,658.00	N/A	6,962,395.00	N/A	7,498,668.90
	Extra COIT - 2012	-	-	-	-	-	-	-	-	729,559.36	-	-	-		N/A	-	N/A	-	N/A	-
128	Antenna Revenue	-	-	53,617.26	56,351.19	59,072.94	-	-	-	-	-	-	-		2.00%	-	2.00%	-	2.00%	-
129	Food & Beverage Tax	-	22,127.93	371,744.37	479,302.63	288,197.38	647,938.32	520,579.05	491,621.40	572,738.34	504,983.33	684,050.54	700,000.00	850,000.00	2.00%	867,000.00	2.00%	884,340.00	2.00%	902,026.80
131	Corp TsF	-	-	-	-	-	-	-	-	-	-	(6,800.97)	-	-	0.00%	-	0.00%	-	0.00%	-
221	Bldg. Permits & Fees	426,439.10	467,631.80	420,795.16	474,360.56	352,283.16	258,552.30	347,291.40	426,330.10	560,977.00	765,724.21	759,933.03	800,000.00	965,000.00	2.00%	984,300.00	2.00%	1,003,986.00	2.00%	1,024,065.72
222	BZA Fees	9,500.00	7,500.00	10,683.34	10,020.00	10,166.45	10,020.14	6,425.00	5,240.00	10,600.00	9,350.00	11,000.00	10,000.00	10,200.00	2.00%	10,404.00	2.00%	10,612.08	2.00%	10,824.32
223	Plan Commission Fees	129,332.43	115,235.83	125,574.24	56,403.70	40,511.27	49,380.00	48,973.60	15,207.00	59,703.11	114,506.52	150,762.84	200,000.00	250,000.00	2.00%	255,000.00	2.00%	260,100.00	2.00%	265,302.00
225	Greenhouse License Fees	2,800.00	-	400.00	-	-	1,600.00	1,300.00	200.00	-	100.00	-	-	-	2.00%	-	2.00%	-	2.00%	-
226	TAC Fees	-	-	2,790.00	570.00	-	-	-	1,435.67	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
227	General Plan Review Fee	-	-	-	-	-	-	-	-	-	-	3,180.00	3,000.00	3,000.00	0.00%	3,000.00	0.00%	3,000.00	0.00%	3,000.00
229	Payment in Lieu of Taxes	-	-	231,804.00	231,804.00	231,804.00	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
231	General Inspection Fee	-	-	-	-	-	-	-	-	-	-	16,940.00	10,000.00	10,000.00	0.00%	10,000.00	0.00%	10,000.00	0.00%	10,000.00
232	Water-Sewer Inspections	-	-	-	-	-	-	-	-	-	-	39,077.80	70,000.00	71,400.00	0.00%	71,400.00	0.00%	71,400.00	0.00%	71,400.00
351	ABC Excise Tax	6,913.27	8,780.17	4,050.00	9,060.31	9,351.07	11,616.00	10,222.13	12,239.56	13,432.36	11,651.58	20,526.00	20,000.00	20,000.00	0.00%	20,000.00	0.00%	20,000.00	0.00%	20,000.00
352	ABC Gallonage Tax	19,167.51	19,520.79	23,011.91	26,998.35	37,175.03	36,677.12	28,545.94	37,273.39	49,367.55	59,119.46	59,502.14	60,000.00	60,000.00	0.00%	80,000.00	0.00%	80,000.00	0.00%	80,000.00
353	Cigarette Tax	9,457.90	7,834.72	9,054.36	17,595.12	16,290.95	15,360.66	14,667.52	14,385.96	21,749.45	22,013.88	21,691.10	21,048.00	21,048.00	0.00%	22,048.00	0.00%	22,048.00	0.00%	22,048.00
366	General Lease Rental	-	-	-	-	-	-	-	-	-	-	6,850.00	6,000.00	6,000.00	0.00%	7,000.00	0.00%	7,000.00	0.00%	7,000.00
413	Copies	55.20	93.80	2,085.40	459.50	586.50	32.00	30.00	344.20	37.49	239.87	237.30	200.00	204.00	2.00%	208.08	2.00%	212.24	2.00%	216.49
414	Zoning Books & Maps	30.00	-	75.00	1.00	-	200.00	100.00	-	1,520.00	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
415	Electronic Copies	-	50.00	125.00	1.00	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
438	Property Rental Fees	-	7,371.73	1,172.00	-	-	45.00	-	601.00	600.00	600.00	-	-	-	2.00%	-	2.00%	-	2.00%	-
450	Riverboat Fund	-	-	-	-	-	-	114,947.58	114,947.58	178,120.45	178,120.45	178,120.45	178,120.00	178,120.00	0.00%	218,120.00	0.00%	218,120.00	0.00%	218,120.00
522	Violation Fees Weed/Sign	-	-	-	3,380.00	8,065.00	2,335.00	3,150.00	2,816.50	934.81	1,988.26	287.61	200.00	204.00	2.00%	208.08	2.00%	212.24	2.00%	216.49
610	Interest on Investments	16,592.65	74,405.78	160,248.78	101,908.91	52,201.52	3,628.65	22,382.23	33,174.31	49,802.16	85,754.18	78,075.87	40,000.00	42,000.00	5.00%	44,100.00	5.00%	46,305.00	5.00%	48,620.25
640	Cable Franchise Fee	24,716.91	29,071.86	33,608.39	60,772.57	-	170,732.04	183,581.93	158,877.93	190,471.81	163,179.31	176,071.36	160,000.00	165,000.00	2.00%	168,300.00	2.00%	171,666.00	2.00%	175,099.32
650	Video Franchise Fee	-	-	-	17,197.44	144,780.99	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
671	Township Zoning Contract	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
913	Insurance Reimbsmnt.	3,813.26	4,294.82	1,928.35	10,482.24	2,824.14	9,715.96	26,627.05	23,787.11	20,897.42	11,093.77	36,695.55	10,000.00	10,200.00	2.00%	10,404.00	2.00%	10,612.08	2.00%	10,824.32
960	Refunds/Fines, Forfeitures	380.94	5,035.80	-	1,089.40	-	3,345.86	1,560.32	-	48,469.02	-	5,897.62	5,000.00	5,100.00	2.00%	5,202.00	2.00%	5,306.04	2.00%	5,412.16
	Utility Cash On Hand	-	-	-	-	-	-	-	-	-	-	-	3,000,000.00	-	N/A	-	N/A	-	N/A	-
660	Utility Sale Proceeds	-	-	-	-	-	-	-	-	-	-	52,611,880.22	-	-	N/A	-	N/A	-	N/A	-
990	Misc. Gen.	22,511.41	34,475.60	196,164.11	1,784,490.07	1,165,667.65	379,802.71	231,463.18	200,623.39	84,658.97	(30,876.44)	230,525.41	50,000.00	51,000.00	2.00%	52,020.00	2.00%	53,060.40	2.00%	54,121.61
	Total	$ 3,649,686.12	$ 3,724,118.18	$ 4,958,229.49	$ 7,075,229.18	$ 7,045,329.22	$ 9,158,899.49	$ 10,823,468.22	$ 10,429,685.59	$ 12,347,577.44	$ 10,986,525.67	$ 65,757,273.47	$ 17,155,414.00	$ 15,655,270.11		$16,413,798.04		$ 17,173,785.48		$17,965,756.55
Per Records									$ 10,429,685.59	$ 12,347,577.44	$ 10,986,525.67	$ 65,757,273.47								
Difference									$ -	$ -	$ -	$ -								

Note: Cigarette, Riverboat and ABC Revenue for 2017-2019 have been increased based on estimates for the special Census.

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of General Fund #101

Administration (General) Dept.

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
1001	General	$ 540.00	$ 15,703.80	$ 727.13	$ 1,144,509.00	$ 849,291.29	$ -	$ 312.50	$ -	$ -	$ -	$ -	$ -	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
1111	Adm. Salary	125,597.03	141,000.00	183,291.00	150,300.08	96,761.00	107,328.00	270,270.86	280,370.12	344,269.62	425,064.38	548,262.81	308,365.00	250,275.00	2.00%	255,280.50	2.00%	260,386.11	2.00%	265,593.83
1119	Health & Dental	29,000.00	23,836.00	55,346.00	63,132.93	83,146.00	14,853.17	71,517.00	96,493.74	108,140.42	105,504.04	147,942.29	76,960.00	59,775.00	5.00%	62,763.75	5.00%	65,901.94	5.00%	69,197.03
1120	FICA & Medicare	7,086.35	10,000.00	14,022.00	10,700.00	7,402.00	8,035.00	20,712.81	20,419.48	20,139.45	14,835.95	39,887.63	23,595.00	19,150.00	7.65%	19,528.96	7.65%	19,919.54	7.65%	20,317.93
1121	P.E.R.F. - Adm.	8,082.45	5,646.00	14,173.00	12,588.00	8,950.00	10,465.00	26,351.85	20,669.95	35,785.53	48,754.51	48,516.02	37,140.00	30,620.00	14.20%	36,249.83	15.00%	39,057.92	15.00%	39,839.07
1122	Workmen's Comp.	3,500.00	5,500.00	6,500.00	9,498.61	1,935.00	2,762.00	2,442.00	4,058.01	965.75	1,783.37	3,656.95	3,415.00	405.00	2.00%	413.10	2.00%	421.36	2.00%	429.79
1125	PEBSCO 401 A Matching	3,309.00	5,300.00	5,154.00	4,010.86	(921.66)	4,293.00	11,954.00	22,407.44	13,335.55	7,516.40	8,080.51	8,270.00	6,550.00	2.00%	6,681.00	2.00%	6,814.62	2.00%	6,950.91
1223	Office Supplies - Adm.	6,240.03	6,470.80	6,500.00	7,000.00	1,500.00	6,000.00	2,734.44	5,974.66	3,513.12	3,261.70	4,938.08	750.00	800.00	2.00%	816.00	2.00%	832.32	2.00%	848.97
1224	Operating Supplies - Adm.	5,000.00	2,500.00	3,500.00	6,000.00	2,500.00	9,000.00	9,000.73	8,525.91	4,247.39	9,216.84	6,452.51	5,650.00	5,000.00	2.00%	5,100.00	2.00%	5,202.00	2.00%	5,306.04
1226	Vehicle Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
1328	Heat - Gas - Adm.	7,705.00	12,000.00	16,200.00	12,000.00	12,000.00	9,130.00	8,643.75	8,120.93	9,365.08	10,810.21	15,080.73	12,960.00	17,000.00	5.00%	17,850.00	5.00%	18,742.50	5.00%	19,679.63
1330	Attorney/Consult-AD	20,000.00	35,000.00	35,000.00	30,000.00	20,000.00	82,000.00	82,000.00	416,800.00	243,462.68	336,425.69	441,581.77	402,000.00	402,000.00	2.00%	410,040.00	2.00%	418,240.80	2.00%	426,605.62
1331	Adm. Consulting	17,612.87	10,000.00	10,000.00	7,000.00	3,000.00	3,000.00	3,000.00	67,286.25	46,006.27	86,181.54	78,497.73	198,000.00	215,000.00	2.00%	219,300.00	2.00%	223,686.00	2.00%	228,159.72
1332	Cellular/Pagers/ Mobile	-	-	-	-	-	-	-	-	4,126.36	7,035.29	8,327.82	2,580.00	-	2.00%	-	2.00%	-	2.00%	-
1333	Postage - Adm.	4,771.01	4,000.00	3,000.00	4,500.00	1,250.00	2,640.00	2,580.42	1,883.17	3,048.92	1,053.00	32,698.21	50.00	50.00	2.00%	51.00	2.00%	52.02	2.00%	53.06
1334	Travel/Tng./Seminars	5,004.99	5,000.00	6,500.00	6,000.00	1,718.61	2,000.00	5,164.08	14,044.40	13,481.51	19,660.87	12,942.08	15,000.00	13,000.00	2.00%	13,260.00	2.00%	13,525.20	2.00%	13,795.70
1335	Telephone - Adm.	10,000.00	5,500.00	6,500.00	5,000.00	4,000.00	7,092.00	7,092.00	19,227.95	1,537.26	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1337	Printing - Adm.	5,000.00	2,420.03	2,000.00	1,500.00	1,000.00	1,000.00	372.18	4,909.74	6,554.73	5,938.21	44,785.81	620.00	620.00	2.00%	632.40	2.00%	645.05	2.00%	657.95
1338	Legal	7,500.00	7,500.00	7,500.00	8,000.00	2,000.00	-	-	-	37,652.20	71.44	560.23	500.00	600.00	2.00%	612.00	2.00%	624.24	2.00%	636.72
1339	Insurance - Adm.	22,000.00	24,000.00	16,000.00	17,000.00	21,268.00	30,958.00	30,143.55	30,548.00	12,527.76	12,267.76	13,610.00	13,885.00	15,000.00	5.00%	15,750.00	5.00%	16,537.50	5.00%	17,364.38
1340	Official Bond - Adm.	418.00	600.00	600.00	600.00	750.00	1,500.00	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1341	Electricity-Adm.	6,439.20	6,000.00	6,800.00	10,500.00	10,500.00	8,000.00	8,175.71	12,526.52	12,884.92	14,125.09	13,496.06	16,330.00	16,330.00	5.00%	17,146.50	5.00%	18,003.83	5.00%	18,904.02
1342	Water/Sewer	1,482.65	800.00	1,300.00	1,300.00	1,300.00	850.00	850.00	3,753.26	4,971.04	3,531.20	4,079.57	5,000.00	5,000.00	3.00%	5,150.00	3.00%	5,304.50	3.00%	5,463.64
1343	Building	3,283.67	7,000.00	5,000.00	4,000.00	8,000.00	8,000.00	8,000.00	29,733.22	20,999.43	17,543.87	36,819.58	59,675.00	63,600.00	2.00%	64,872.00	2.00%	66,169.44	2.00%	67,492.83
1347	Promotion - Adm.	14,101.31	10,970.56	9,000.00	7,000.00	(480.03)	8,000.00	12,950.12	80,555.88	155,958.35	167,187.93	182,616.57	42,000.00	48,425.00	2.00%	49,393.50	2.00%	50,381.37	2.00%	51,389.00
1348	Machine	3,424.40	5,453.96	4,000.00	2,500.00	2,500.00	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1349	Services **(1)**	180,000.00	159,074.00	160,000.00	85,000.00	84,454.00	128,011.54	1,170,345.52	1,552,004.20	119,729.77	166,002.76	249,839.60	175,810.00	259,625.00	2.00%	264,817.50	2.00%	270,113.85	2.00%	275,516.13
1350	Sub/Dues/Memb.	3,869.50	3,000.00	2,500.00	4,000.00	1,500.00	1,500.00	2,521.11	6,705.89	5,880.94	8,592.80	8,257.42	6,745.00	12,845.00	2.00%	13,101.90	2.00%	13,363.94	2.00%	13,631.22
1360	Vehicle Repair	-	-	-	-	-	-	-	-	-	-	157.50	1,500.00	-	0.00%	-	0.00%	-	0.00%	-
1381	**Interest (COIT)**	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
1389	Software Licensing	-	-	-	-	-	-	-	-	-	-	3,453.98	-	-	5.00%	-	5.00%	-	5.00%	-
1400	Land Purchase	-	-	-	-	-	-	-	-	-	33,200.00	-	-	-	0.00%	-	0.00%	-	0.00%	-
1451	Office/Computer	5,000.00	-	4,000.00	549,700.00	-	-	-	-	(54,193.09)	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1473	Vehicle Leases	-	-	-	-	-	-	-	-	-	-	3,553.99	-	-	0.00%	-	0.00%	-	0.00%	-
1474	Admin Construction	-	-	-	-	-	-	-	-	-	418,810.11	52,623,218.82	422,215.00	-	0.00%	-	0.00%	-	0.00%	-
1476	Equipment Lease	-	-	-	-	193,697.78	252,672.72	94,364.54	-	(996.32)	-	582,831.38	-	-	N/A	-	0.00%	-	0.00%	-
1990	Adm. - Misc. Circuit Breaker	-	-	-	-	-	-	-	(306.80)	-	4,278.50	-	1,870,000.00	2,032,775.00	N/A	2,134,412.44	N/A	2,241,133.06	N/A	2,353,189.71
	Dept. 1 Subtotal	$ 505,967.46	$ 514,275.15	$ 585,113.13	$ 2,163,339.48	$ 1,419,021.99	$ 709,090.43	$ 1,851,499.17	$ 2,706,711.92	$ 1,173,394.64	$ 1,928,653.46	$ 55,164,145.65	$ 3,709,015.00	$ 3,474,445.00		$ 3,613,222.38		$ 3,755,059.09		$ 3,901,022.89
	Per Budget										$ 1,928,653.46	$ 55,164,145.65	$ 3,709,015.00	$ 3,474,445.00						
	Difference										$ -	$ -	$ -	$ -						

(1)

(1) $46,566,738 was not included in 2014 because of one-time nature of the utility buyout.

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of General Fund #101

Police Department

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Budget	Projected Growth Factor Used	2019 Estimated
2001	Unappropriated - Police	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
2111	Police Salary	1,408,771.37	1,411,396.90	1,664,681.21	1,928,601.48	2,173,220.77	2,425,151.11	2,733,807.96	2,809,862.12	2,968,437.66	3,067,039.11	3,173,311.84	3,301,640.00	3,515,160.00	2.00%	3,585,463.20	2.00%	3,657,172.46	2.00%	3,730,315.91
2112	1 NEW OFFICER PER YEAR	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	200,000.00	N/A	300,000.00	N/A	400,000.00
2119	Health & Dental	101,405.00	150,580.00	214,638.00	265,000.00	294,330.37	299,587.08	302,392.91	315,213.83	305,049.60	345,948.72	416,306.02	487,625.00	513,230.00	5.00%	538,891.50	5.00%	565,836.08	5.00%	594,127.88
2120	FICA & Medicare	108,081.24	109,558.00	127,603.00	143,593.00	162,301.59	182,139.39	203,640.17	208,496.07	221,812.69	228,356.39	234,191.82	252,580.00	268,910.00	7.65%	289,587.93	7.65%	302,723.69	7.65%	315,969.17
2121	P.E.R.F.-Police	123,869.00	107,434.00	133,944.00	168,933.00	175,181.39	237,034.98	329,977.78	347,689.30	379,115.58	428,735.49	480,511.40	523,725.00	550,110.00	14.20%	537,535.77	15.00%	593,575.87	15.00%	619,547.39
2122	Workmen's Comp.	20,000.00	27,600.00	29,807.00	40,000.00	42,856.00	15,883.00	20,770.06	21,912.35	16,279.74	29,725.15	49,597.94	73,025.00	85,000.00	2.00%	86,700.00	2.00%	88,434.00	2.00%	90,202.68
2125	PEBSCO-401A Matching	161,134.07	176,669.00	195,524.00	244,014.00	278,567.00	114,439.24	205,476.23	218,808.76	217,772.82	221,801.49	225,401.98	263,690.00	275,240.00	2.00%	280,744.80	2.00%	286,359.70	2.00%	292,086.89
2126	Buy Back	40,189.00	36,038.00	36,038.00	36,038.00	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
2223	Office Supplies - Police	43,000.00	-	44,000.00	25,000.00	30,000.00	14,574.44	11,507.45	9,880.94	10,943.88	8,278.43	5,602.28	7,950.00	3,750.00	2.00%	3,825.00	2.00%	3,901.50	2.00%	3,979.53
2224	Operating	15,858.30	15,000.00	15,760.80	15,000.00	25,070.63	19,954.18	14,848.66	10,497.95	10,525.08	6,078.06	6,231.91	10,200.00	5,500.00	2.00%	5,610.00	2.00%	5,722.20	2.00%	5,836.64
2226	Vehicle Gas and	99,300.72	75,000.00	115,000.00	120,000.00	130,918.44	137,596.24	129,378.95	181,895.64	155,001.87	167,906.39	159,008.33	180,000.00	105,000.00	5.00%	110,250.00	5.00%	115,762.50	5.00%	121,550.63
2229	Uniforms - Police	43,907.01	41,000.00	41,000.00	40,794.17	45,000.00	38,758.52	24,887.59	34,884.26	55,093.98	39,989.18	50,008.76	67,600.00	54,700.00	2.00%	55,794.00	2.00%	56,909.88	2.00%	58,048.08
2328	Heat - Gas - Police	14,725.88	17,000.00	17,000.00	20,235.71	21,000.00	11,847.59	9,082.61	11,415.59	8,242.87	8,744.57	16,238.57	12,100.00	16,500.00	5.00%	17,325.00	5.00%	18,191.25	5.00%	19,100.81
2330	Police-Legal	-	-	-	-	-	-	-	-	-	3,775.61	-	5,000.00	-	2.00%	-	2.00%	-	2.00%	-
2332	Cellular/Pagers/Mobile	40,000.00	68,000.00	68,000.00	45,000.00	44,650.35	17,669.15	17,788.17	14,398.69	18,742.05	22,954.17	20,962.77	25,375.00	-	2.00%	-	2.00%	-	2.00%	-
2333	Postage - Police	-	-	1,000.00	3,200.00	3,200.00	3,053.54	2,847.84	2,522.21	2,183.70	1,550.87	1,703.80	2,900.00	2,900.00	2.00%	2,958.00	2.00%	3,017.16	2.00%	3,077.50
2334	Training Seminars - Police	3,510.00	27,000.00	23,130.72	26,000.00	26,000.00	29,225.48	33,209.91	31,617.87	51,534.31	72,840.71	48,994.06	76,380.00	-	2.00%	-	2.00%	-	2.00%	-
2335	Telephone	14,251.87	-	34,852.74	9,942.50	12,807.19	16,000.00	26,400.00	29,892.70	3,024.94	755.88	723.58	900.00	900.00	2.00%	918.00	2.00%	936.36	2.00%	955.09
2336	Dispatch Service - Police	30,000.00	75,000.00	72,325.09	75,000.00	75,000.00	87,460.88	97,292.83	98,391.36	98,391.36	340,245.00	362,193.00	580,165.00	596,765.00	2.00%	608,700.30	2.00%	620,874.31	2.00%	633,291.79
2337	Printing - Police	2,487.80	-	3,000.00	4,000.00	6,000.00	3,936.41	4,656.61	6,536.86	4,165.71	7,291.65	4,697.99	13,200.00	13,200.00	2.00%	13,464.00	2.00%	13,733.28	2.00%	14,007.95
2339	Insurance - Police	34,628.55	35,000.00	38,000.00	36,000.00	43,146.00	40,990.57	40,116.26	39,712.40	36,242.96	48,440.84	59,505.25	51,980.00	66,000.00	5.00%	69,300.00	5.00%	72,765.00	5.00%	76,403.25
2341	Electricity - Police	14,500.00	15,800.00	16,000.00	17,500.00	17,500.00	20,000.00	22,694.47	25,448.63	25,194.54	28,885.21	32,179.11	27,750.00	35,400.00	5.00%	37,170.00	5.00%	39,028.50	5.00%	40,979.93
2342	Water/Sewer	2,400.00	2,800.00	1,601.09	2,500.00	2,500.00	2,191.80	2,232.95	3,145.55	2,942.10	2,867.35	1,903.06	4,000.00	3,500.00	3.00%	3,605.00	3.00%	3,713.15	3.00%	3,824.54
2343	Building Maintenance	25,597.67	29,000.00	29,000.00	28,000.00	36,000.00	42,859.45	31,900.13	45,384.16	31,997.71	22,286.89	40,253.61	43,150.00	42,650.00	2.00%	43,503.00	2.00%	44,373.06	2.00%	45,260.52
2345	Equipment Repair - Police	9,040.09	7,969.50	10,000.00	5,489.03	7,000.00	3,524.65	2,385.75	4,949.65	4,988.05	2,606.80	5,407.58	25,000.00	11,500.00	2.00%	11,730.00	2.00%	11,964.60	2.00%	12,203.89
2347	Promotions/Public	6,979.63	11,000.00	11,000.00	11,000.00	12,000.00	9,577.75	6,960.00	4,267.60	6,405.27	12,466.26	13,972.83	14,705.00	19,155.00	2.00%	19,538.10	2.00%	19,928.86	2.00%	20,327.44
2349	Services	53,839.92	25,000.00	24,569.93	35,000.00	35,000.00	65,871.45	41,767.10	21,399.62	36,950.91	27,605.64	20,407.13	22,075.00	34,515.00	2.00%	35,205.30	2.00%	35,909.41	2.00%	36,627.59
2350	Subs/Dues/Memb.	10,000.00	6,373.25	6,892.42	4,261.93	5,305.73	9,854.00	11,864.25	12,217.07	15,606.25	13,785.00	16,749.82	12,420.00	20,555.00	2.00%	20,966.10	2.00%	21,385.42	2.00%	21,813.13
2354	Physical Exams - Police	6,000.00	4,000.00	5,000.00	1,517.00	6,000.00	3,570.50	1,541.70	1,040.70	3,495.24	-	3,977.61	3,000.00	4,000.00	2.00%	4,080.00	2.00%	4,161.60	2.00%	4,244.83
2355	K-9 Maint. - Police	2,004.95	4,853.49	2,648.71	4,183.33	6,000.00	16,161.90	5,848.72	17,852.89	7,626.03	7,829.69	7,038.13	9,000.00	9,000.00	2.00%	9,180.00	2.00%	9,363.60	2.00%	9,550.87
2360	Vehicle Repair - Police	65,839.19	55,000.00	57,000.00	61,654.30	63,396.92	66,297.82	62,807.62	70,381.99	70,992.68	55,640.48	54,663.56	58,400.00	72,400.00	2.00%	73,848.00	2.00%	75,324.96	2.00%	76,831.46
2472	Police Equipment	24,397.26	-	23,010.12	28,000.00	28,000.00	13,986.81	46,104.10	59,894.98	82,966.24	22,284.49	46,024.97	74,225.00	-	0.00%	-	0.00%	-	0.00%	-
2473	Vehicle Leases - Police	91,112.00	-	212,143.43	56,344.36	-	-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
2476	Other Equipment	15,000.00	-	1,600.00	4,807.84	5,000.00	7,672.00	40,110.50	4,253.14	13,941.63	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Dept. 2 Subtotal	$ 2,631,830.52	$ 2,534,072.14	$ 3,275,770.26	$ 3,506,609.65	$ 3,812,952.38	$ 3,956,869.93	$ 4,484,299.28	$ 4,663,864.88	$ 4,865,667.45	$ 5,246,715.52	$ 5,557,768.71	$ 6,229,760.00	$ 6,325,540.00		$ 6,665,893.01		$ 6,971,068.39		$ 7,250,165.39
	Per Budget								$ 4,663,864.88	$ 4,865,667.45	$ 5,246,715.52	$ 5,557,768.71	$ 6,229,760.00	$ 6,325,540.00						
	Difference								$ -	$ -	$ -	$ -	$ -	$ -						

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of General Fund #101

Economic and Community Development Department
(Planning & Economic Development were combined in 2013)

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Budget	Projected Growth Factor Used	2019 Estimated
3113	Salary	$ 152,015.67	$ 230,854.64	$ 232,784.24	$ 293,930.00	$ 291,977.00	$ 302,787.00	$ 272,863.93	$ 384,081.49	$ 441,746.33	$ 497,849.73	$ 525,674.46	$ 516,900.00	$ 779,390.00	2.00%	$ 794,977.80	2.00%	$ 810,877.36	2.00%	$ 827,094.90
3119	Health & Dental	27,440.36	28,431.00	32,666.93	40,294.92	22,159.00	35,311.88	22,952.00	23,064.39	33,589.79	61,155.48	70,444.34	65,000.00	108,810.00	5.00%	114,250.50	5.00%	119,963.03	5.00%	125,961.18
3120	FICA & Medicare	11,135.28	15,332.00	16,351.23	21,720.00	22,336.00	23,163.00	20,907.52	29,451.19	33,498.20	35,941.22	38,210.59	42,850.00	59,625.00	7.65%	60,815.80	7.65%	62,032.12	7.65%	63,272.76
3121	PERF - Comm. Dev.	12,153.93	14,336.00	17,428.17	19,491.18	27,008.00	29,522.00	26,604.17	36,044.41	44,949.94	57,886.77	68,298.42	79,540.00	106,045.00	14.20%	112,886.85	15.00%	121,631.60	15.00%	124,064.24
3122	Workmen's Comp.	2,000.00	4,000.00	5,000.00	4,993.01	5,840.00	2,000.00	523.00	4,585.47	905.31	828.36	5,659.38	7,840.00	13,600.00	2.00%	13,872.00	2.00%	14,149.44	2.00%	14,432.43
3125	PEBSCO	3,872.12	6,012.00	1,795.00	3,043.02	5,842.53	12,111.00	11,621.00	8,947.80	9,571.06	7,088.02	7,047.87	22,405.00	28,365.00	2.00%	28,932.30	2.00%	29,510.95	2.00%	30,101.16
3223	Office Supplies - Comm.	3,500.00	3,500.00	3,487.60	3,600.00	3,600.00	3,600.00	4,595.99	3,620.21	3,529.32	6,013.72	20,155.99	12,500.00	12,000.00	2.00%	12,240.00	2.00%	12,484.80	2.00%	12,734.50
3226	Vehicle Gas/Supls. - Com.	937.30	1,200.00	242.70	878.51	1,000.00	2,063.97	3,600.00	2,402.52	2,406.09	1,293.49	863.90	3,300.00	4,000.00	5.00%	4,200.00	5.00%	4,410.00	5.00%	4,630.50
3310	Planning Consulting	16,324.05	25,451.31	81,742.15	62,046.71	64,877.60	50,000.00	20,000.00	20,000.00	12,950.97	102,141.76	76,169.93	50,000.00	57,500.00	2.00%	58,650.00	2.00%	59,823.00	2.00%	61,019.46
3330	Attorney/Consultant-Co.	14,466.80	15,000.00	-	15,000.00	15,000.00	15,000.00	-	12,722.00	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
3332	Cell/Pagers/Mobile	-	-	-	-	-	-	-	-	6,230.07	5,550.30	4,961.24	7,600.00	-	2.00%	-	2.00%	-	2.00%	-
3333	Postage - Comm. Dev.	4,858.54	5,000.00	1,896.72	1,150.02	2,800.00	2,800.00	1,500.00	332.45	220.28	617.63	199.77	1,450.00	1,000.00	2.00%	1,020.00	2.00%	1,040.40	2.00%	1,061.21
3334	Travel/Tng./Seminars	2,322.03	4,000.00	5,620.96	4,443.33	7,000.00	12,800.00	18,499.40	10,273.27	11,659.65	29,135.70	21,195.37	28,750.00	48,500.00	2.00%	49,470.00	2.00%	50,459.40	2.00%	51,468.59
3335	Telephone - Comm. Dev.	3,000.00	4,820.35	2,011.14	3,028.49	3,500.00	4,150.00	5,800.00	7,577.63	79.05	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
3337	Printing - Comm. Dev.	1,502.59	1,500.00	1,336.59	3,000.00	3,000.00	6,266.90	5,000.00	6,198.37	3,425.21	2,595.32	4,303.54	6,000.00	5,000.00	2.00%	5,100.00	2.00%	5,202.00	2.00%	5,306.04
3338	Legal	779.06	1,500.00	718.31	1,700.00	(758.24)	1,574.18	1,500.00	927.35	2,061.83	1,976.64	3,316.05	3,000.00	3,000.00	2.00%	3,060.00	2.00%	3,121.20	2.00%	3,183.62
3339	Insurance	-	-	-	-	-	-	-	1,292.59	7,352.04	7,464.90	7,345.00	7,345.00	7,345.00	2.00%	7,491.90	2.00%	7,641.74	2.00%	7,794.57
3347	Promotion Community	-	-	-	-	-	-	2,000.00	-	1,993.69	17,947.08	14,566.81	20,000.00	20,000.00	2.00%	20,400.00	2.00%	20,808.00	2.00%	21,224.16
3348	Machine	1,500.00	1,995.09	3,000.00	752.11	1,000.00	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
3349	Services	14,515.23	10,000.00	5,531.33	20,000.00	20,000.00	6,000.00	35,073.00	22,701.97	15,116.16	6,027.09	19,237.04	5,000.00	3,500.00	2.00%	3,570.00	2.00%	3,641.40	2.00%	3,714.23
3350	Subs/Dues/Memb.	2,659.50	3,978.05	3,980.90	4,000.00	4,000.00	4,000.00	5,000.00	4,493.46	4,743.82	14,479.22	13,072.09	41,385.00	7,500.00	2.00%	7,650.00	2.00%	7,803.00	2.00%	7,959.06
3360	Vehicle Repair - Com. Dev.	-	72.99	45.85	652.26	2,000.00	2,000.00	2,250.00	569.84	881.23	75.32	4,166.86	1,500.00	3,000.00	2.00%	3,060.00	2.00%	3,121.20	2.00%	3,183.62
3389	OECD-Software Licensing	-	-	-	-	-	-	-	-	-	915.00	-	5,000.00	3,000.00	2.00%	-	2.00%	-	2.00%	-
3472	Equipment Planning	-	-	1,447.50	-	5,000.00	-	4,000.00	-	9.48	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
3473	Vehicle Leases - Com. Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Dept. 3 Subtotal	$ 274,982.46	$ 376,983.43	$ 417,087.32	$ 503,723.56	$ 507,181.89	$ 515,149.93	$ 464,290.01	$ 579,286.41	$ 636,919.52	$ 856,982.75	$ 904,888.65	$ 927,365.00	$ 1,271,180.00		$ 1,301,647.15		$ 1,337,720.63		$ 1,368,206.23
	Per Budget								$ 579,286.41	$ 636,919.52	$ 856,982.75	$ 904,888.65	$ 927,365.00	$ 1,271,180.00						
	Difference								$ -	$ -	$ -	$ -	$ -	$ -						

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of General Fund #101

Building Dept.

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Budget	Projected Growth Factor Used	2019 Estimated
4001	Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -	$ 50.00	$ -	$ -	$ -	$ -	$ -	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
4113	Department - Salary	152,903.30	164,274.00	149,190.00	151,957.00	114,059.34	115,382.00	120,319.00	87,338.85	90,734.92	136,293.14	123,526.80	154,035.00	-	2.00%	-	2.00%	-	2.00%	-
4119	Health & Dental	23,416.01	29,863.00	34,527.00	40,610.00	38,829.31	26,459.29	13,338.00	22,896.77	18,265.45	23,714.51	24,821.34	32,290.00	-	5.00%	-	5.00%	-	5.00%	-
4120	FICA & Medicare	11,420.81	11,740.19	11,412.00	11,625.00	14,867.67	8,827.00	9,204.00	4,789.80	4,961.74	10,005.55	9,084.47	13,295.00	-	7.65%	-	7.65%	-	7.65%	-
4121	PERF	13,549.88	12,164.79	12,308.00	13,676.00	12,600.14	11,250.00	11,731.00	8,539.56	9,527.38	15,987.67	16,676.16	24,680.00	-	14.20%	-	15.00%	-	15.00%	-
4122	Workmen's Comp.	3,000.00	5,000.00	5,000.00	5,000.00	3,915.00	762.00	216.98	45.38	45.38	375.01	2,916.00	4,525.00	-	2.00%	-	2.00%	-	2.00%	-
4125	PEBSCO	-	4,921.00	4,475.00	4,560.00	5,249.50	4,615.00	4,813.00	1,851.61	2,334.76	2,484.14	1,985.15	6,955.00	-	2.00%	-	2.00%	-	2.00%	-
4223	Office Supplies	3,000.00	1,500.00	3,000.00	2,000.00	2,000.00	2,000.00	2,500.00	2,154.28	3,505.45	4,729.85	2,793.40	6,000.00	-	2.00%	-	2.00%	-	2.00%	-
4226	Vehicle Gas	3,663.91	2,411.07	3,000.00	928.27	4,000.00	4,000.00	1,200.00	1,556.47	299.23	2,236.90	3,004.90	3,000.00	-	5.00%	-	5.00%	-	5.00%	-
4332	Cellular	-	-	-	-	-	-	-	-	-	2,192.87	2,167.48	2,810.00	-	2.00%	-	2.00%	-	2.00%	-
4333	Postage Bldg.	-	-	-	-	-	-	500.00	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
	Consulting	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
4334	Travel/Tng./Seminars	549.00	1,547.84	2,000.00	2,000.00	1,994.50	2,000.00	2,000.00	1,381.27	1,315.00	3,878.02	3,708.87	5,500.00	-	2.00%	-	2.00%	-	2.00%	-
4335	Telephone	1,083.67	1,347.41	2,000.00	2,000.00	2,000.00	1,536.00	1,536.00		550.00	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
4337	Printing	869.09	1,000.00	-	500.00	500.00	500.00	500.00	350.15	67.05	115.66	136.06	500.00	-	2.00%	-	2.00%	-	2.00%	-
4348	Machine Maintenance	-	500.00	-	-	-	-	200.00	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
4349	Services Contractual	68.51	5,000.00	-	-	-	-	10,000.00	3,469.90	286.00	104.02	15.00	500.00	-	2.00%	-	2.00%	-	2.00%	-
4347	Promotion	-	-	-	-	-	-	-	-	-	-	653.22	2,500.00	-	2.00%	-	2.00%	-	2.00%	-
4350	Subs/Dues/Memb.	170.00	302.00	-	-	-	-	1,000.00	22.00	230.00	815.00	2,135.25	1,500.00	-	2.00%	-	2.00%	-	2.00%	-
4360	Vehicle Repair	1,500.00	1,500.00	3,000.00	975.61	2,000.00	2,000.00	700.00	1,249.02	133.22	1,366.44	2,587.86	2,250.00	-	2.00%	-	2.00%	-	2.00%	-
4372	Office/Computer	-	-	-	-	-	-	2,000.00	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
4473	Vehicle Leases	-	-	-	18,600.00	18,600.00	12,400.00	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Dept. 4 Subtotal	$ 215,194.18	$ 243,071.30	$ 229,912.00	$ 254,431.88	$ 220,615.46	$ 191,731.29	$ 181,807.98	$ 135,645.06	$ 132,255.58	$ 204,298.78	$ 196,211.96	$ 260,340.00	$ -		$ -		$ -		$ -
	Per Budget								$ 135,645.06	$ 132,255.58	$ 204,298.78	$ 196,211.96	$ 260,340.00	$ -						
	Difference								$ -	$ -	$ -	$ -	$ -	$ -						

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of General Fund #101

Park Department

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Budget	Projected Growth Factor Used	2019 Estimated
5111	Parks Salary	$ 42,983.73	$ 52,497.36	$ 16,644.27	$ 47,000.00	$ 50,664.00	$ 64,418.00	$ 210,318.71	$ 231,859.53	$ 242,206.53	$ 306,961.74	$ 324,167.51	$ 183,635.00	$ 200,640.00	2.00%	$ 204,652.80	2.00%	$ 208,745.86	2.00%	$ 212,920.77
5119	Health & Dental	6,375.58	6,680.86	4,290.00	-	12,788.00	4,851.25	18,933.53	25,104.44	25,392.48	36,289.74	54,748.80	25,000.00	22,110.00	5.00%	23,215.50	5.00%	24,376.28	5.00%	25,595.09
5120	FICA/Medicare Parks	3,124.35	3,399.88	2,431.94	3,596.00	3,876.00	4,928.00	10,914.33	17,406.18	18,189.93	23,024.01	24,088.88	14,050.00	15,350.00	7.65%	15,655.94	7.65%	15,969.06	7.65%	16,288.44
5121	PERF	3,802.01	3,929.00	1,373.19	4,229.69	4,686.00	6,281.00	13,894.92	20,751.92	25,289.90	34,797.35	42,779.16	26,080.00	28,495.00	14.20%	29,060.70	15.00%	31,311.88	15.00%	31,938.12
5122	Workmen's Comp.	500.00	500.00	500.00	500.00	1,013.00	247.50	1,139.38	1,235.97	591.61	871.68	3,666.98	405.00	475.00	2.00%	484.50	2.00%	494.19	2.00%	504.07
5125	PEBSCO - Parks	956.23	497.10	630.00	1,402.97	848.87	1,878.93	4,186.49	4,155.53	4,158.55	2,116.11	1,476.23	7,290.00	7,565.00	2.00%	7,716.30	2.00%	7,870.63	2.00%	8,028.04
5223	Office Supplies	-	-	-	-	-	-	-	-	656.00	1,644.53	940.90	3,285.00	1,130.00	2.00%	1,152.60	2.00%	1,175.65	2.00%	1,199.17
5224	Operating Supplies	1,000.00	2,500.00	2,500.00	2,500.00	5,000.00	5,500.00	28,458.90	28,056.97	44,653.26	11,757.83	12,038.44	230.00	-	2.00%	-	2.00%	-	2.00%	-
5226	Vehicle Gas - Parks	-	-	-	-	-	-	417.10	9,087.36	6,738.94	7,288.25	8,700.25	1,500.00	600.00	2.00%	612.00	2.00%	624.24	2.00%	636.72
5229	Uniforms	-	-	-	-	-	-	-	-	3,329.18	1,017.13	616.75	-	600.00	2.00%	612.00	2.00%	624.24	2.00%	636.72
5310	Planning Consultant	20,000.00	15,000.00	2,044.15	5,000.00	5,000.00	5,000.00	30,000.00	11,297.48	153.01	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
5328	Heat/Gas	1,500.00	2,769.78	454.36	-	2,937.32	-	-	-	-	-	-	1,500.00	-	5.00%	-	5.00%	-	5.00%	-
5332	Cellular/Pagers/Mobile	-	-	-	-	-	-	-	-	2,709.08	3,804.77	5,822.41	4,430.00	-	2.00%	-	2.00%	-	2.00%	-
5333	Postage	-	-	-	-	-	-	-	-	124.45	290.31	7,771.74	10,000.00	-	2.00%	-	2.00%	-	2.00%	-
5334	Travel/Training	-	-	-	1,500.00	1,500.00	2,947.15	2,584.19	3,232.89	8,904.15	3,588.37	6,637.24	12,600.00	8,850.00	2.00%	9,027.00	2.00%	9,207.54	2.00%	9,391.69
5337	Printing	-	-	-	1,455.00	8,364.00	1,738.86	5,810.00	7,179.54	27,930.08	29,225.42	28,455.59	31,050.00	250.00	2.00%	255.00	2.00%	260.10	2.00%	265.30
5339	Insurance	-	1,500.00	869.00	2,500.00	-	5,278.57	5,155.23	4,582.22	3,219.01	12,130.28	4,966.00	5,019.00	6,000.00	5.00%	6,300.00	5.00%	6,615.00	5.00%	6,945.75
5341	Electric	316.49	259.50	398.25	-	-	3,600.00	4,560.87	3,914.62	4,768.43	6,691.92	9,366.83	13,500.00	10,000.00	5.00%	10,500.00	5.00%	11,025.00	5.00%	11,576.25
5342	Water/Sewer	338.36	-	400.00	-	-	-	9,663.59	11,204.55	14,991.14	14,053.38	17,965.62	23,700.00	18,570.00	3.00%	19,127.10	3.00%	19,700.91	3.00%	20,291.94
5343	Building Maintenance	-	-	-	-	-	-	-	-	-	-	2,750.00	6,800.00	-	0.00%	-	0.00%	-	0.00%	-
5345	Equipment Repair	862.00	-	5,000.00	8,393.47	5,000.00	3,350.00	48,500.00	25,188.39	17,040.99	5,756.20	4,714.21	-	-	2.00%	-	2.00%	-	2.00%	-
5347	Promotion	-	-	-	-	-	-	-	-	2,415.96	59,695.63	63,167.41	80,200.00	57,100.00	2.00%	58,242.00	2.00%	59,406.84	2.00%	60,594.98
5349	Services Contractual	15,000.00	13,269.21	15,000.00	25,000.00	30,000.00	30,000.00	33,153.95	55,959.90	22,129.51	226,886.28	343,254.12	360,530.00	446,860.00	2.00%	455,797.20	2.00%	464,913.14	2.00%	474,211.41
5350	Subscriptions/Dues/Mem.	-	-	-	-	-	-	220.00	509.99	1,253.23	1,207.00	1,102.10	1,680.00	3,260.00	2.00%	3,325.20	2.00%	3,391.70	2.00%	3,459.54
5360	Vehicle Repair - Parks	-	-	-	-	-	-	3,832.38	4,588.31	4,441.44	919.79	5,850.00	2,000.00	1,900.00	2.00%	1,938.00	2.00%	1,976.76	2.00%	2,016.30
5366	Lease Rental Payment	-	-	-	-	-	-	-	-	-	15,827.70	21,099.39	19,810.00	20,000.00	0.00%	20,000.00	0.00%	20,000.00	0.00%	20,000.00
5451	Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	1,000.00	-	2.00%	-	2.00%	-	2.00%	-
5472	Equipment	-	-	4,999.00	-	-	3,400.00	44,092.29	75,480.22	38,874.75	2,131.57	1,187.18	4,550.00	-	0.00%	-	0.00%	-	0.00%	-
5476	Equipment Leases	13,229.94	-	-	-	-	460.96	1,850.00	3,586.00	2,575.42	2,220.99	2,167.90	2,000.00	4,560.00	0.00%	4,560.00	0.00%	4,560.00	0.00%	4,560.00
	Dept. 5 Subtotal	$ 109,988.69	$ 102,802.69	$ 57,534.16	$ 103,077.13	$ 131,677.19	$ 143,880.22	$ 477,685.86	$ 544,382.01	$ 522,737.03	$ 810,197.98	$ 999,501.64	$ 841,844.00	$ 854,315.00		$ 872,233.84		$ 892,249.02		$ 911,060.29
	Per Budget								$ 544,382.01	$ 522,737.03	$ 810,197.98	$ 999,501.64	$ 841,844.00	$ 854,315.00						
	Difference								$ -	$ -	$ -	$ -	$ -	$ -						

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of General Fund #101

Public Safety Department
(*This department was eliminated beginning in 2006)

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Budget	Projected Growth Factor Used	2019 Estimated
6111	Public Safety Adm.	$ 150,859.00	$ 152,152.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
6119	Health & Dental	23,584.70	14,000.00	-	-	-	-	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
6120	FICA & Medicare	9,628.00	12,975.00	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6121	PERF	11,012.00	13,596.00	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6122	Workmen's Comp.	5,000.00	7,000.00	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6125	PEBSCO	8,529.97	5,164.00	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6223	Office Supplies	1,000.00	42,000.00	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6224	Operating Supplies	-	-	-	-	-	-				-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6226	Vehicle Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6333	Postage	60.74	1,000.00	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6334	Travel/Tng./Seminars	1,500.00	511.30	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6335	Telephone	135.00	54,500.00	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6337	Printing	500.00	3,967.47	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6348	Machine Maintenance	337.50	1,500.00	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6349	Contractual Services	2,215.25	2,500.00	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6350	Subs/Dues/Memb.	734.70	110.00	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6360	Vehicle Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
6473	Vehicle Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Dept. 6 Subtotal	$ 215,096.86	$ 310,975.77	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Per Budget									$ -	$ -	$ -	$ -	$ -						
	Difference									$ -	$ -	$ -	$ -	$ -						

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of General Fund #101

Informatics Department

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Budget	Projected Growth Factor Used	2019 Estimated
7117	Salary	$ -	$ -	$ -	$ 107,116.00	$ 113,830.21	$ 87,548.36	$ 257,885.31	$ 243,690.66	$ 265,288.12	$ 269,342.81	$ 388,965.13	$ 432,125.00	$ 377,115.00	2.00%	$ 384,657.30	2.00%	$ 392,350.45	2.00%	$ 400,197.45
7119	Health/Dental	-	-	-	21,202.00	87,467.00	26,633.23	62,155.41	54,651.80	57,770.98	56,891.67	73,016.12	91,815.00	82,900.00	5.00%	87,045.00	5.00%	91,397.25	5.00%	95,967.11
7120	FICA/Medicaid	-	-	-	7,335.09	6,892.13	6,249.42	21,719.00	17,035.94	22,629.89	24,937.47	30,012.96	31,451.00	28,850.00	7.65%	29,426.28	7.65%	30,014.81	7.65%	30,615.11
7121	PERF	-	-	-	9,897.00	8,778.80	9,366.43	27,681.00	22,172.05	30,365.59	33,328.22	50,217.50	56,578.37	53,555.00	14.20%	54,621.34	15.00%	58,852.57	15.00%	60,029.62
7122	Workmen's Comp.	-	-	-	756.00	-	345.00	511.00	739.03	276.01	570.02	907.32	892.00	1,500.00	2.00%	1,530.00	2.00%	1,560.60	2.00%	1,591.81
7125	PEBSCO/Match	-	-	-	3,300.00	2,068.64	4,882.00	11,355.00	11,028.57	10,359.33	4,508.21	4,512.21	15,937.57	14,070.00	2.00%	14,351.40	2.00%	14,638.43	2.00%	14,931.20
7223	Office Supplies	-	-	-	1,000.00	322.58	-	-	-	452.65	2,239.45	646.10	5,000.00	5,000.00	2.00%	5,100.00	2.00%	5,202.00	2.00%	5,306.04
7224	Operating Supplies	-	-	-	2,000.00	1,197.87	8,551.68	5,045.00	5,062.34	3,326.25	10,005.24	18,201.02	1,000.00	1,000.00	2.00%	1,020.00	2.00%	1,040.40	2.00%	1,061.21
7226	Vehicle Gas	-	-	-	-	-	-	-	-	2,832.63	2,306.15	2,540.29	3,000.00	1,500.00	2.00%	1,530.00	2.00%	1,560.60	2.00%	1,591.81
7331	Consulting	-	-	-	10,538.25	40,000.00	29,310.86	75,000.00	30,854.50	50,997.25	175,299.12	130,753.40	168,600.00	207,800.00	2.00%	211,956.00	2.00%	216,195.12	2.00%	220,519.02
7332	Cellular/Pagers/Mobile	-	-	-	-	-	-	-	-	45,312.99	50,940.58	54,735.22	79,900.00	153,120.00	2.00%	156,182.40	2.00%	159,306.05	2.00%	162,492.17
7334	Travel/Training	-	-	-	21,975.50	5,923.62	15,503.12	10,533.36	15,782.48	32,294.95	19,354.80	21,596.32	30,095.00	30,195.00	2.00%	30,798.90	2.00%	31,414.88	2.00%	32,043.18
7335	Telephone	-	-	-	73,764.07	61,394.02	42,492.05	7,070.00	52,487.35	54,555.35	52,885.87	75,044.08	68,885.00	38,885.00	2.00%	39,662.70	2.00%	40,455.95	2.00%	41,265.07
7337	Printing	-	-	-	-	-	-	-	-	-	36,802.82	49,622.25	40,000.00	40,000.00	2.00%	40,800.00	2.00%	41,616.00	2.00%	42,448.32
7339	Insurance	-	-	-	-	-	-	-	-	5,802.64	5,798.47	5,590.00	5,869.50	6,450.00	2.00%	6,579.00	2.00%	6,710.58	2.00%	6,844.79
7343	Building Maintenance											-	-	1,000.00	2.00%	1,020.00	2.00%	1,040.40	2.00%	1,061.21
7347	Promotion	-	-	-	-	-	-	-	-	2,043.32	1,982.81	3,203.98	5,000.00	5,000.00	2.00%	5,100.00	2.00%	5,202.00	2.00%	5,306.04
7349	Services Contractual	-	-	-	54,400.00	38,888.60	86,409.26	162,500.00	159,837.43	202,354.57	35,778.58	36,606.94	48,745.00	87,300.00	2.00%	89,046.00	2.00%	90,826.92	2.00%	92,643.46
7350	Subs/Dues/Memb.	-	-	-	548.18	947.31	-	1,820.32	983.25	310.34	21,040.00	26,227.90	28,000.00	28,000.00	2.00%	28,560.00	2.00%	29,131.20	2.00%	29,713.82
7360	Vehicle Repair	-	-	-	-	-	-	-	-	-	4,233.99	1,448.89	3,000.00	3,000.00	2.00%	3,060.00	2.00%	3,121.20	2.00%	3,183.62
7389	Software Licensing	-	-	-	55,125.00	145,600.00	139,777.00	270,059.00	249,779.16	258,479.00	278,205.50	329,332.19	327,500.00	375,550.00	5.00%	394,327.50	5.00%	414,043.88	5.00%	434,746.07
7451	Computer/Equip.	-	-	-	5,662.00	120,492.22	-	149,035.18	231,344.29	131,131.31	157,416.03	250,818.46	276,400.00	285,000.00	0.00%	285,000.00	0.00%	285,000.00	0.00%	285,000.00
	Dept. 7 Subtotal	$ -	$ -	$ -	$ 374,619.09	$ 633,803.00	$ 457,068.41	$ 1,062,369.58	$ 1,095,448.85	$ 1,176,583.17	$ 1,243,867.81	$ 1,553,998.28	$ 1,719,793.44	$ 1,826,790.00		$ 1,871,373.82		$ 1,920,681.28		$ 1,968,558.13
	Per Budget								$ 1,095,448.85	$ 1,176,583.17	$ 1,243,867.81	$ 1,553,998.28	$ 1,719,793.44	$ 1,826,790.00						
	Difference								$ -	$ -	$ -	$ -	$ -	$ -						

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of General Fund #101

Clerk-Treasurer's Office
(* New dept. started in 2008)

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Budget	Projected Growth Factor Used	2019 Estimated
8001	Unappropriated Clerk	$ -	$ -	$ -	$ -	$ -	$ 139,388.70	$ 465.10	$ 202.51	$ 954.42	$ 764.51	$ 2,097.57	$ -	$ -	3.00%	$ -	3.00%	$ -	3.00%	$ -
8111	CT Salary	-	-	-	-	27,462.55	75,154.77	134,503.24	114,491.61	136,157.34	167,853.19	314,398.22	359,600.00	383,820.00	2.00%	391,496.40	2.00%	399,326.33	2.00%	407,312.85
8119	Health and Dental	-	-	-	-	10,549.98	34,858.43	27,994.00	33,965.03	45,235.81	48,027.90	53,982.90	66,015.00	59,355.00	5.00%	62,322.75	5.00%	65,438.89	5.00%	68,710.83
8120	FICA & Medicare	-	-	-	-	2,032.20	4,438.10	7,953.24	9,247.74	14,166.78	21,999.41	28,275.15	27,510.00	29,365.00	7.65%	29,949.47	7.65%	30,548.46	7.65%	31,159.43
8121	PERF - Adm.	-	-	-	-	2,493.05	4,114.55	10,482.05	14,291.98	14,312.58	19,548.23	45,944.04	51,065.00	54,505.00	14.20%	55,592.49	15.00%	59,898.95	15.00%	61,096.93
8122	Workmen's Comp.	-	-	-	-	540.00	1,381.00	252.00	1,991.76	445.80	431.68	779.86	760.00	885.00	2.00%	902.70	2.00%	920.75	2.00%	939.17
8125	PEBSCO Match	-	-	-	-	156.00	3,057.00	5,606.00	8,031.64	9,723.68	4,498.76	4,964.16	13,760.00	14,465.00	2.00%	14,754.30	2.00%	15,049.39	2.00%	15,350.37
8223	Office Supplies	-	-	-	-	1,414.93	4,000.00	5,578.15	1,559.43	3,095.96	5,646.70	3,797.57	6,200.00	6,200.00	2.00%	6,324.00	2.00%	6,450.48	2.00%	6,579.49
8224	Operating Supplies	-	-	-	-	1,657.88	4,000.00	12,094.79	11,403.46	5,116.56	1,312.90	4,655.15	500.00	500.00	2.00%	510.00	2.00%	520.20	2.00%	530.60
8330	Attorney/Consultant	-	-	-	-	512.58	13,659.84	-	-	-	66.00	106.00	5,000.00	5,000.00	2.00%	5,100.00	2.00%	5,202.00	2.00%	5,306.04
8331	Consulting - Adm.	-	-	-	-	-	33,900.00	40,000.00	49,687.79	45,744.51	46,258.07	48,899.73	67,500.00	122,500.00	2.00%	124,950.00	2.00%	127,449.00	2.00%	129,997.98
8332	Cellular/Pagers/Mobile	-	-	-	-	-	-	-	-	3,138.45	3,385.77	4,994.69	4,300.00	-	2.00%	-	2.00%	-	2.00%	-
8333	Postage - Adm.	-	-	-	-	68.12	-	1,000.00	1,013.25	-	1,000.00	2,036.94	2,000.00	2,000.00	2.00%	2,040.00	2.00%	2,080.80	2.00%	2,122.42
8334	Travel/Training/Seminars	-	-	-	-	4,000.00	4,357.90	(4,305.70)	16,831.07	4,780.16	10,766.59	2,713.82	16,000.00	9,500.00	2.00%	9,690.00	2.00%	9,883.80	2.00%	10,081.48
8335	Telephone	-	-	-	-	-	-	-	6,186.40	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
8337	Printing	-	-	-	-	-	-	-	-	-	400.09	1,550.93	1,000.00	1,000.00	2.00%	1,020.00	2.00%	1,040.40	2.00%	1,061.21
8338	Legal Notices	-	-	-	-	-	-	-	-	-	2,394.50	763.86	6,500.00	3,500.00	2.00%	3,570.00	2.00%	3,641.40	2.00%	3,714.23
8339	Insurance	-	-	-	-	-	-	-	3,195.34	6,582.15	6,751.47	6,575.00	5,250.00	5,600.00	2.00%	5,712.00	2.00%	5,826.24	2.00%	5,942.76
8340	Official Bond	-	-	-	-	-	-	-	-	-	-	-	1,300.00	1,300.00	0.00%	1,300.00	0.00%	1,300.00	0.00%	1,300.00
8347	Promotion - Adm.	-	-	-	-	1,069.88	1,208.15	2,790.52	-	4,384.22	4,602.47	3,336.54	3,200.00	3,200.00	2.00%	3,264.00	2.00%	3,329.28	2.00%	3,395.87
8349	Services	-	-	-	-	19,855.04	23,000.00	28,002.61	33,467.35	37,838.76	46,432.00	128,439.00	34,920.00	10,300.00	2.00%	10,506.00	2.00%	10,716.12	2.00%	10,930.44
8350	Subs/Dues/Memb.	-	-	-	-	537.00	465.00	4,128.89	1,065.00	2,265.00	1,995.00	1,435.00	1,400.00	1,800.00	2.00%	1,836.00	2.00%	1,872.72	2.00%	1,910.17
8990	Miscellaneous	-	-	-	-	-	-	-	-	-	-	1,177.57	5,000.00	5,000.00	2.00%	5,100.00	2.00%	5,202.00	2.00%	5,306.04
	Dept. 8 Subtotal	$ -	$ -	$ -	$ -	$ 72,349.21	$ 346,983.44	$ 276,544.89	$ 306,631.36	$ 333,942.18	$ 394,135.24	$ 660,923.70	$ 678,780.00	$ 719,795.00		$ 735,940.11		$ 755,697.21		$ 772,748.32
	Per Budget								$ 306,631.36	$ 333,942.18	$ 394,135.24	$ 660,923.70	$ 678,780.00	$ 719,795.00						
	Difference								$ -	$ -	$ -	$ -	$ -	$ -						

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of General Fund #101

Mayor
(* New dept. started in 2008)

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Budget	Projected Growth Factor Used	2019 Estimated
9111	Mayor Salary	$ -	$ -	$ -	$ -	$ -	$ 19,127.44	$ 49,100.00	$ 37,769.20	$ 49,938.48	$ 54,100.28	$ 93,634.91	$ 108,200.00	$ 108,200.00	2.00%	$ 110,364.00	2.00%	$ 112,571.28	2.00%	$ 114,822.71
9119	Health and Dental	-	-	-	-	16,411.00	8,079.08	9,193.00	19,977.77	12,685.12	9,167.94	10,943.37	11,425.00	11,435.00	5.00%	12,006.75	5.00%	12,607.09	5.00%	13,237.44
9120	FICA & Medicare	-	-	-	-	1,395.24	1,285.70	3,756.00	4,053.20	6,017.43	7,802.43	8,127.73	8,280.00	8,280.00	7.65%	8,442.85	7.65%	8,611.70	7.65%	8,783.94
9121	PERF - Adm.	-	-	-	-	1,711.00	1,693.95	4,787.00	6,075.96	5,680.48	6,429.52	12,671.96	15,365.00	15,365.00	14.20%	15,671.69	15.00%	16,885.69	15.00%	17,223.41
9122	Workmen's Comp.	-	-	-	-	290.63	-	1,007.00	25.21	25.21	104.35	152.00	240.00	250.00	2.00%	255.00	2.00%	260.10	2.00%	265.30
9125	PEBSCO Match	-	-	-	-	(832.50)	786.00	1,964.00	3,777.91	4,081.20	1,965.01	1,965.02	4,330.00	4,330.00	2.00%	4,416.60	2.00%	4,504.93	2.00%	4,595.03
9223	Office Supplies	-	-	-	-	1,000.00	-	-	-	99.99	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
9224	Operating Supplies	-	-	-	-	2,000.00	-	-	68.93	169.23	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
9330	Attorney/Consultant	-	-	-	-	12,788.13	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
9331	Consulting - Adm.	-	-	-	-	2,000.00	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
9332	Cellular/Pagers/Mobile	-	-	-	-	-	-	-	-	1,234.16	971.75	1,025.56	860.00	-	2.00%	-	2.00%	-	2.00%	-
9333	Postage - Adm.	-	-	-	-	1,000.00	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
9334	Travel/Training/Seminars	-	-	-	-	2,000.00	1,567.69	2,500.00	26.00	878.34	731.00	1,119.00	2,500.00	2,000.00	2.00%	2,040.00	2.00%	2,080.80	2.00%	2,122.42
9335	Telephone - Adm.	-	-	-	-	1,000.00	579.51	1,200.00	1,094.39	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
9337	Printing - Adm.	-	-	-	-	459.27	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
9338	Legal	-	-	-	-	2,000.00	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
9347	Promotion - Adm.	-	-	-	-	4,000.00	5,000.00	6,649.00	147.19	9,575.39	7,336.53	9,794.59	10,000.00	10,000.00	2.00%	10,200.00	2.00%	10,404.00	2.00%	10,612.08
9349	Services	-	-	-	-	21,679.27	-	-	116.94	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
9350	Subs/Dues/Memb.	-	-	-	-	219.95	-	-	65.00	304.00	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
	Dept. 9 Subtotal	$ -	$ -	$ -	$ -	$ 69,121.99	$ 38,119.37	$ 80,156.00	$ 73,197.70	$ 90,689.03	$ 88,608.81	$ 139,434.14	$ 161,200.00	$ 159,860.00		$ 163,396.88		$ 167,925.59		$ 171,662.32
	Per Budget								$ 73,197.70	$ 90,689.03	$ 88,608.81	$ 139,434.14	$ 161,200.00	$ 159,860.00						
	Difference								$ -	$ -	$ -	$ -	$ -	$ -						

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of General Fund #101

City Council
(* New dept. started in 2008)

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Budget	Projected Growth Factor Used	2019 Estimated
10111	City Council Salary	$ -	$ -	$ -	$ -	$ 27,009.00	$ 28,089.00	$ 32,122.49	$ 28,058.82	$ 33,825.00	$ 35,125.00	$ 82,091.68	$ 109,075.00	$ 109,075.00	2.00%	$ 111,256.50	2.00%	$ 113,481.63	2.00%	$ 115,751.26
10120	City Council--FICA	-	-	-	-	-	-	-	-	-	-	-	8,350.00	8,350.00	7.65%	8,511.12	7.65%	8,681.34	7.65%	8,854.97
10122	City Council--Worker's Cmp	-	-	-	-	-	-	-	-	-	1,031.69	538.00	840.00	840.00	2.00%	856.80	2.00%	873.94	2.00%	891.41
10223	Office Supplies	-	-	-	-	500.00	-	-	-	160.75	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
10224	Operating Supplies	-	-	-	-	500.00	-	-	3,688.12	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
10330	Attorney/Consultant	-	-	-	-	5,000.00	-	-	-	-	-	-	3,000.00	3,000.00	2.00%	3,060.00	2.00%	3,121.20	2.00%	3,183.62
10331	Consulting - Adm.	-	-	-	-	1,000.00	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
10332	Cellular/Pagers/Mobile	-	-	-	-	-	-	-	-	4,465.72	4,789.29	5,159.43	6,020.00	-	2.00%	-	2.00%	-	2.00%	-
10334	Travel/Training/Seminars	-	-	-	-	102.32	-	1,961.00	225.00	448.00	1,197.07	124.00	4,000.00	4,000.00	2.00%	4,080.00	2.00%	4,161.60	2.00%	4,244.83
10338	Legal	-	-	-	-	3,000.00	-	-		-	-	26,318.47	-	-	2.00%	-	2.00%	-	2.00%	-
10347	Promotion - Adm.	-	-	-	-	1,827.10	3,779.24	4,000.00	38,171.27	49,928.81	15,406.73	38.89	26,900.00	24,250.00	2.00%	24,735.00	2.00%	25,229.70	2.00%	25,734.29
10349	Services	-	-	-	-	7,281.86	3,364.19	20,053.64	12,025.62	1,021.42	881.44	-	500.00	1,000.00	2.00%	1,020.00	2.00%	1,040.40	2.00%	1,061.21
10350	Subs/Dues/Memb.	-	-	-	-	500.00	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
	Dept. 10 Subtotal	$ -	$ -	$ -	$ -	$ 46,720.28	$ 35,232.43	$ 58,137.13	$ 82,168.83	$ 89,849.70	$ 58,431.22	$ 114,270.47	$ 158,685.00	$ 150,515.00		$ 153,519.42		$ 156,589.81		$ 159,721.61
	Per Budget								$ 82,168.83	$ 89,849.70	$ 58,431.22	$ 114,270.47	$ 158,685.00	$ 150,515.00						
	Difference								$ -	$ -	$ -	$ -	$ -	$ -						

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of General Fund #101

Board of Public Works and Safety
(* New dept. started in 2008)

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Budget	Projected Growth Factor Used	2019 Estimated
11111	Salary	$ -	$ -	$ -	$ -	$ 50.00	$ 200.00	$ 150.00	$ 1,050.00	$ 150.00	$ 125.00	$ 1,627.50	$ 2,100.00	$ 2,100.00	2.00%	$ 2,142.00	2.00%	$ 2,184.84	2.00%	$ 2,228.54
11120	FICA & Medicare	-	-	-	-	-	-	-	-	-	-	-	165.00	165.00	7.65%	163.86	7.65%	167.14	7.65%	170.48
11223	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
11224	Operating Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
11330	Attorney/Consultant	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
11331	Consulting - Adm.	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
11338	Legal Notices	-	-	-	-	70.01	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
11349	Services	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
11350	Subs/Dues/Memb.	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
	Dept. 11 Subtotal	$ -	$ -	$ -	$ -	$ 120.01	$ 200.00	$ 150.00	$ 1,050.00	$ 150.00	$ 125.00	$ 1,627.50	$ 2,265.00	$ 2,265.00		$ 2,305.86		$ 2,351.98		$ 2,399.02
	Per Budget								$ 1,050.00	$ 150.00	$ 125.00	$ 1,627.50	$ 2,265.00	$ 2,265.00						
	Difference								$ -	$ -	$ -	$ -	$ -	$ -						

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of General Fund #101

Economic Development
Started in 2008, was combined with Planning in 2013 to become Comm. Dev. Planning Dept.)

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Budget	Projected Growth Factor Used	2019 Estimated
116	Salary - ED	$ -	$ -	$ -	$ -	$ -	$ 107,040.71	$ 82,916.36	$ 72,610.29	$ 40,318.05	$ -	$ -	$ -	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
119	Health and Dental	-	-	-	-	-	4,903.25	4,678.02	7,643.64	13,135.52	-	-	-	-	5.00%	-	5.00%	-	5.00%	-
120	FICA & Medicare	-	-	-	-	-	3,785.48	6,135.96	5,191.44	2,165.32	-	-	-	-	7.65%	-	7.65%	-	7.65%	-
121	PERF	-	-	-	-	-	9,874.66	8,086.25	8,814.56	4,233.39	-	-	-	-	14.20%	-	15.00%	-	15.00%	-
122	Workmen's Comp.	-	-	-	-	-	1,115.46	675.98	227.69	236.23	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
125	PEBSCO Match	-	-	-	-	-	3,261.67	2,354.01	2,138.69	1,928.19	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
223	Office Supplies	-	-	-	-	-	269.73	750.00	834.27	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
224	Operating Supplies	-	-	-	-	-	2,789.35	-	1,297.88	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
226	Vehicle Gas/Supplies	-	-	-	-	-	-	29.68	141.33	173.13	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
330	Attorney/Consultant	-	-	-	-	-	-	13,347.00	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
331	Consulting	-	-	-	-	-	15,202.74	1,000.00	102,014.65	76,941.00	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
332	Cellular/Pagers/Mobile	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
333	Postage	-	-	-	-	-	-	4,393.58	11.13	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
334	Travel/Training/Seminars	-	-	-	-	-	2,955.72	295.38	3,241.23	4,448.71	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
335	Telephone	-	-	-	-	-	1,200.00	1,360.65	467.99	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
337	Printing	-	-	-	-	-	99.00	-	9,268.33	6,931.16	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
338	Legal	-	-	-	-	-	-	4,410.89	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
347	Promotion	-	-	-	-	-	16,741.82	9,126.38	17,592.78	13,081.92	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
349	Services Contractual	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
350	Subs/Dues/Memb.	-	-	-	-	-	10,665.00	-	11,781.53	10,043.54	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
473	Vehicle Leases	-	-	-	-	-	6,200.00	6,200.00	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Dept. 12 Subtotal	$ -	$ -	$ -	$ -	$ -	$ 186,104.59	$ 145,760.14	$ 243,277.43	$ 173,636.16	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Per Budget								$ 243,277.43	$ 173,636.16	$ -	$ -	$ -	$ -						
	Difference								$ -	$ -	$ -	$ -	$ -	$ -						

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of General Fund #101

Public Works Department #13
(To begin in 2014)

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Budget	Projected Growth Factor Used	2019 Estimated
111	Salary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,222,874.51	$ 1,524,410.00	$ 1,644,015.00	2.00%	$ 1,676,895.30	2.00%	$ 1,710,433.21	2.00%	$ 1,744,641.87
120	FICA & Medicare	-	-	-	-	-	-	-	-	-	-	88,488.06	116,720.00	125,320.00	7.65%	128,282.49	7.65%	130,848.14	7.65%	133,465.10
119	Health & Dental	-	-	-	-	-	-	-	-	-	-	252,832.88	290,275.00	343,230.00	5.00%	360,391.50	5.00%	378,411.08	5.00%	397,331.63
125	PEBSCO Match	-	-	-	-	-	-	-	-	-	-	17,463.75	60,380.00	59,605.00	2.00%	60,797.10	2.00%	62,013.04	2.00%	63,253.30
121	PERF	-	-	-	-	-	-	-	-	-	-	165,684.40	214,540.00	230,575.00	14.20%	238,119.13	15.00%	256,564.98	15.00%	261,696.28
122	Worker's Comp.	-	-	-	-	-	-	-	-	-	-	34,461.27	51,825.00	73,050.00	2.00%	74,511.00	2.00%	76,001.22	2.00%	77,521.24
223	Office Supplies	-	-	-	-	-	-	-	-	-	-	18,551.21	10,000.00	5,000.00	2.00%	5,100.00	2.00%	5,202.00	2.00%	5,306.04
224	Operating Supplies	-	-	-	-	-	-	-	-	-	-	-	7,100.00	7,100.00	2.00%	7,242.00	2.00%	7,386.84	2.00%	7,534.58
229	Uniforms	-	-	-	-	-	-	-	-	-	-	13,105.62	29,100.00	19,000.00	0.00%	19,000.00	2.00%	19,380.00	2.00%	19,767.60
339	Insurance	-	-	-	-	-	-	-	-	-	-	19,311.25	35,000.00	35,000.00	2.00%	35,700.00	2.00%	36,414.00	2.00%	37,142.28
341	Electricity	-	-	-	-	-	-	-	-	-	-	28,396.41	45,000.00	45,000.00	5.00%	47,250.00	5.00%	49,612.50	5.00%	52,093.13
342	Water/Sewer	-	-	-	-	-	-	-	-	-	-	3,624.49	9,000.00	14,100.00	3.00%	14,523.00	3.00%	14,958.69	3.00%	15,407.45
332	Cell	-	-	-	-	-	-	-	-	-	-	50,377.84	27,866.98	-	2.00%	-	2.00%	-	2.00%	-
349	Services	-	-	-	-	-	-	-	-	-	-	-	20,000.00	20,000.00	2.00%	20,400.00	2.00%	20,808.00	2.00%	21,224.16
350	Memberships	-	-	-	-	-	-	-	-	-	-	11,148.60	4,500.00	3,000.00	2.00%	3,060.00	2.00%	3,121.20	2.00%	3,183.62
333	Postage	-	-	-	-	-	-	-	-	-	-	3,993.57	2,500.00	2,500.00	2.00%	2,550.00	2.00%	2,601.00	2.00%	2,653.02
347	Promotions	-	-	-	-	-	-	-	-	-	-	6,876.65	3,500.00	7,500.00	2.00%	7,650.00	2.00%	7,803.00	2.00%	7,959.06
334	Travel/Training	-	-	-	-	-	-	-	-	-	-	17,300.20	22,750.00	42,000.00	2.00%	42,840.00	2.00%	43,696.80	2.00%	44,570.74
345	Comp Equipment Repair	-	-	-	-	-	-	-	-	-	-	-	13,750.00	33,750.00	2.00%	34,425.00	2.00%	35,113.50	2.00%	35,815.77
389	Software Licensing											-	-	12,000.00	5.00%	12,600.00	5.00%	13,230.00	5.00%	13,891.50
451	Computer Equipment	-	-	-	-	-	-	-	-	-	-	47,534.19	25,000.00	8,000.00	2.00%	8,160.00	2.00%	8,323.20	2.00%	8,489.66
472	Equipment	-	-	-	-	-	-	-	-	-	-	-	14,780.00	40,000.00	2.00%	40,800.00	2.00%	41,616.00	2.00%	42,448.32
473	Vehicle Leases	-	-	-	-	-	-	-	-	-	-	-	145,986.88	-	0.00%	-	0.00%	-	0.00%	-
476	Equipment Leases	-	-	-	-	-	-	-	-	-	-	-	1,100.00	1,100.00	0.00%	1,100.00	0.00%	1,100.00	0.00%	1,100.00
	Dept. 13 Subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,002,024.90	$ 2,675,083.86	$ 2,770,845.00		$ 2,841,396.52		$ 2,924,638.39		$ 2,996,496.36
	Transfer to Rainy Day Fund									$ 600,000.00	$ -									
	Per Budget										$ -	$ 2,002,024.90	$ 2,675,083.86	$ 2,770,845.00						
	Difference										$ -	$ -	$ -	$ -						

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of General Fund #101

Communications Department #20
(Radio, Phones-Dispatch)

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Budget	Projected Growth Factor Used	2019 Estimated
111	Salary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 178,210.00	$ 197,995.00	2.00%	$ 201,954.90	2.00%	$ 205,994.00	2.00%	$ 210,113.88
119	Health & Dental	-	-	-	-	-	-	-	-	-	-	-	24,000.00	37,550.00	5.00%	10,097.75	5.00%	10,299.70	5.00%	10,505.69
120	FICA	-	-	-	-	-	-	-	-	-	-	-	13,635.00	15,150.00	7.65%	15,449.55	7.65%	15,758.54	7.65%	16,073.71
121	PERF	-	-	-	-	-	-	-	-	-	-	-	19,630.00	22,440.00	14.20%	28,677.60	15.00%	30,899.10	15.00%	31,517.08
122	Worker's Comp.	-	-	-	-	-	-	-	-	-	-	-	395.00	550.00	2.00%	4,039.10	2.00%	4,119.88	2.00%	4,202.28
125	401A Match	-	-	-	-	-	-	-	-	-	-	-	14,130.00	6,000.00	2.00%	6,120.00	2.00%	6,242.40	2.00%	6,367.25
223	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	1,500.00	1,500.00	2.00%	1,530.00	2.00%	1,560.60	2.00%	1,591.81
226	Vehicle Gas	-	-	-	-	-	-	-	-	-	-	-	1,500.00	1,500.00	5.00%	1,575.00	5.00%	1,653.75	5.00%	1,736.44
331	Consulting	-	-	-	-	-	-	-	-	-	-	-	25,000.00	25,000.00	2.00%	25,500.00	2.00%	26,010.00	2.00%	26,530.20
333	Postage	-	-	-	-	-	-	-	-	-	-	-	27,500.00	-	2.00%	-	2.00%	-	2.00%	-
337	Printing	-	-	-	-	-	-	-	-	-	-	-	37,500.00	5,000.00	2.00%	5,100.00	2.00%	5,202.00	2.00%	5,306.04
332	Cell Phones	-	-	-	-	-	-	-	-	-	-	-	3,440.00	-	2.00%	-	2.00%	-	2.00%	-
334	Travel/Training	-	-	-	-	-	-	-	-	-	-	-	8,000.00	6,000.00	2.00%	6,120.00	2.00%	6,242.40	2.00%	6,367.25
347	Promotions	-	-	-	-	-	-	-	-	-	-	-	17,500.00	24,080.00	2.00%	24,561.60	2.00%	25,052.83	2.00%	25,553.89
350	Subscriptions	-	-	-	-	-	-	-	-	-	-	-	1,575.00	5,620.00	2.00%	5,732.40	2.00%	5,847.05	2.00%	5,963.99
389	Software Licensing	-	-	-	-	-	-	-	-	-	-	-	6,300.00	16,300.00	2.00%	16,626.00	2.00%	16,958.52	2.00%	17,297.69
473	Vehicle Leases	-	-	-	-	-	-	-	-	-	-	-	7,110.00	-	2.00%	-	2.00%	-	2.00%	-
	Dept. 20 Subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 386,925.00	$ 364,685.00		$ 353,083.89		$ 361,840.77		$ 369,127.20
	Per Budget											$ -	$ 386,925.00	$ 364,685.00						
	Difference												$ -	$ -						

Customer Service Department #21

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Estimated	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
21111	Salary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 223,870.00	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
21119	Insurance	-	-	-	-	-	-	-	-	-	-	-	55,000.00	-	5.00%	-	5.00%	-	5.00%	-
21120	FICA	-	-	-	-	-	-	-	-	-	-	-	17,130.00	-	7.65%	-	7.65%	-	7.65%	-
21121	PERF	-	-	-	-	-	-	-	-	-	-	-	31,795.00	-	15.00%	-	15.00%	-	15.00%	-
21122	Worker's Comp	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
211125	401A Match	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
21223	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	1,000.00	-	2.00%	-	2.00%	-	2.00%	-
21332	Cell Phones	-	-	-	-	-	-	-	-	-	-	-	1,720.00	-	2.00%	-	2.00%	-	2.00%	-
21333	Postage	-	-	-	-	-	-	-	-	-	-	-	2,750.00	-	2.00%	-	2.00%	-	2.00%	-
21334	Travel/Training	-	-	-	-	-	-	-	-	-	-	-	8,380.00	-	2.00%	-	2.00%	-	2.00%	-
21337	Printing	-	-	-	-	-	-	-	-	-	-	-	1,500.00	-	2.00%	-	2.00%	-	2.00%	-
21347	Promotions	-	-	-	-	-	-	-	-	-	-	-	2,350.00	-	2.00%	-	2.00%	-	2.00%	-
	Dept. 21 Subtotal	-	-	-	-	-	-	-	-	-	-	-	$ 345,495.00	-		-		-		-
	Per Budget												$ 345,495.00	$ -						
	Difference												$ -	$ -						

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of General Fund #101

Human Resources Department #22

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Budget	Projected Growth Factor Used	2019 Estimated
111	Salary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 104,650.00	$ 121,955.00	2.00%	$ 124,394.10	2.00%	$ 126,881.98	2.00%	$ 129,419.62
125	401A Match	-	-	-	-	-	-	-	-	-	-	-	-	4,470.00	2.00%	4,559.40	2.00%	4,650.59	2.00%	4,743.60
119	Health & Dental	-	-	-	-	-	-	-	-	-	-	-	16,500.00	23,365.00	5.00%	24,533.25	5.00%	25,759.91	5.00%	27,047.91
120	FICA	-	-	-	-	-	-	-	-	-	-	-	8,005.00	8,910.00	7.65%	9,516.15	7.65%	9,706.47	7.65%	9,900.60
121	PERF	-	-	-	-	-	-	-	-	-	-	-	14,855.00	17,320.00	14.20%	17,663.96	15.00%	19,032.30	15.00%	19,412.94
122	Worker's Comp.	-	-	-	-	-	-	-	-	-	-	-	230.00	285.00	2.00%	290.70	2.00%	296.51	2.00%	302.44
223	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	350.00	350.00	2.00%	357.00	2.00%	364.14	2.00%	371.42
333	Postage											-	-	100.00	2.00%	102.00	2.00%	104.04	2.00%	106.12
334	Travel-Training	-	-	-	-	-	-	-	-	-	-	-	5,000.00	14,845.00	2.00%	15,141.90	2.00%	15,444.74	2.00%	15,753.63
347	Promotions	-	-	-	-	-	-	-	-	-	-	-	250.00	1,750.00	2.00%	1,785.00	2.00%	1,820.70	2.00%	1,857.11
350	Subscriptions	-	-	-	-	-	-	-	-	-	-	-	375.00	305.00	2.00%	311.10	2.00%	317.32	2.00%	323.67
	Dept. 22 Subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 150,215.00	$ 193,655.00		$ 198,654.56		$ 204,378.71		$ 209,239.08
	Transfer to Rainy Day Fund																			
	Per Budget												$ 150,215.00	$ 193,655.00						
	Difference												$ -	$ -						

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of General Fund #101

Public Affairs

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Budget	Projected Growth Factor Used	2019 Estimated
111	Salary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 248,970.00	2.00%	$ 253,949.40	2.00%	$ 259,028.39	2.00%	$ 264,208.96
119	Health & Dental	-	-	-	-	-	-	-	-	-	-	-	-	59,865.00	5.00%	12,697.47	5.00%	12,951.42	5.00%	13,210.45
120	FICA	-	-	-	-	-	-	-	-	-	-	-	-	19,050.00	7.65%	20,507.33	7.65%	22,076.14	7.65%	23,764.96
121	PERF	-	-	-	-	-	-	-	-	-	-	-	-	35,355.00	14.20%	40,375.41	15.00%	46,431.72	15.00%	53,396.48
122	Workmen's Comp.											-	-	575.00	2.00%	586.50	2.00%	598.23	2.00%	610.19
125	401A Match	-	-	-	-	-	-	-	-	-	-	-	-	9,200.00	2.00%	9,384.00	2.00%	9,571.68	2.00%	9,763.11
223	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	1,100.00	2.00%	1,122.00	2.00%	1,144.44	2.00%	1,167.33
337	Printing	-	-	-	-	-	-	-	-	-	-	-	-	1,500.00	2.00%	1,530.00	2.00%	1,560.60	2.00%	1,591.81
332	Cell Phones/Service	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
333	Postage	-	-	-	-	-	-	-	-	-	-	-	-	100.00	2.00%	102.00	2.00%	104.04	2.00%	106.12
334	Travel-Training	-	-	-	-	-	-	-	-	-	-	-	-	8,045.00	2.00%	8,205.90	2.00%	8,370.02	2.00%	8,537.42
347	Promotions	-	-	-	-	-	-	-	-	-	-	-	-	2,350.00	2.00%	2,397.00	2.00%	2,444.94	2.00%	2,493.84
	Dept. Subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 386,110.00		$ 350,857.01		$ 364,281.61		$ 378,850.67
	Transfer to rainy day fund																			
	Per Budget												$ -	$ 386,110.00						
	Difference												$ -	$ -						
	Total Fund 101	$ 3,953,060.17	$ 4,082,180.48	$ 4,565,416.87	$ 6,905,800.79	$ 6,913,563.40	$ 6,580,430.04	$ 9,082,700.04	$ 10,431,664.45	$ 9,795,824.46	$ 10,832,016.57	$ 67,294,795.60	$ 18,246,766.30	$ 18,500,000.00		$ 19,123,524.45		$ 19,814,482.48		$ 20,459,257.50
	Per Books									$ 9,795,824.46	$ 10,832,016.57	$ 67,294,795.60	$ 18,246,766.30	$ 18,500,000.00						
	Difference									$ -	$ -	$ -	$ -	$ -						
	Net	$ (303,374.05)	$ (358,062.30)	$ 392,812.62	$ 169,428.39	$ 131,765.82	$ 2,578,469.45	$ 1,740,768.18	$ (1,978.86)	$ 2,744,741.38	$ 154,509.10	$ (56,308,269.93)	$ (1,091,352.30)	$ (2,844,729.89)		$ (2,709,726.41)		$ (2,640,697.00)		$ (2,493,500.95)

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

SUMMARY OF MVH FUND #201

	Actual											Budget	Budget	Projected		
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 130,780.11	$ 127,331.00	$ 229,732.06	$ 213,312.84	$ 515,786.78	$ 391,280.47	$ 329,926.07	$ 169,107.64	$ 254,082.65	$ 252,108.85	$ 717,648.37	$ 488,383.36	$ 402,283.36	$ 256,614.36	$ 317,271.27	$ 353,966.28
TOTAL REVENUE	$ 534,350.20	$ 422,625.46	$ 480,694.75	$ 736,226.58	$ 607,449.51	$ 660,854.50	$ 823,952.50	$1,066,836.31	$ 952,028.88	$ 1,756,230.87	$ 1,905,566.61	$ 1,913,900.00	$ 1,929,331.00	$ 2,199,478.81	$ 2,243,802.75	$ 2,289,119.73
Circuit Breaker (Memo Only)										$ -	$ -	$ -	$ -	$ 227,887	$ 239,281	$ 251,245
TOTAL SPENDABLE APPROP.	$ 537,799.31	$ 320,224.40	$ 497,113.97	$ 433,752.64	$ 731,955.82	$ 722,208.90	$ 984,770.93	$ 981,861.30	$ 954,002.68	$ 1,290,691.35	$ 2,134,831.62	$ 2,000,000.00	$ 2,075,000.00	$ 2,138,821.90	$ 2,207,107.74	$ 2,280,256.17
ENDING BALANCE	$ 127,331.00	$ 229,732.06	$ 213,312.84	$ 515,786.78	$ 391,280.47	$ 329,926.07	$ 169,107.64	$ 254,082.65	$ 252,108.85	$ 717,648.37	$ 488,383.36	$ 402,283.36	$ 256,614.36	$ 317,271.27	$ 353,966.28	$ 362,829.85
CARRYOVER										-	-	-	-	-	-	-
ADJUSTING ENDING BALALNCE										$ 717,648.37	$ 488,383.36	$ 631,548.37	$ 256,614.36	$ 317,271.27	$ 353,966.28	$ 362,829.85
PER FUND REPORT	$ 127,331.00	$ 229,732.06	$ 213,312.84	$ 515,786.78	$ 391,280.47	$ 329,926.07	$ 169,107.64	$ 254,082.65	$ 252,108.85	$ 717,648.37	$ 488,383.36					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Minimum Operating Balance @ 20% of Revenue										$ 351,246.17	$ 381,113.32	$ 382,780.00	$ 385,866.20	$ 439,895.76	$ 448,760.55	$ 457,823.95

WHAT IF CARRYOVER OCCURS

	Budget	Budget	Projected		
	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 588,383.36	$ 602,283.36	$ 556,614.36	$ 717,271.27	$ 853,966.28
TOTAL REVENUE	$ 1,913,900.00	$ 1,929,331.00	$ 2,199,478.81	$ 2,243,802.75	$ 2,289,119.73
TOTAL SPENDABLE APPROP.	$ 2,000,000.00	$ 2,075,000.00	$ 2,138,821.90	$ 2,207,107.74	$ 2,280,256.17
CARRYOVER	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
ENDING BALANCE	$ 602,283.36	$ 556,614.36	$ 717,271.27	$ 853,966.28	$ 962,829.85

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of MVH Fund #201

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
110	Property Tax	$ 111,010.02	$ 39,652.93	$ 19,371.32	$ 2,476.02	$ -	$ 64,287.72	$ 256,865.00	$ 449,634.40	$ 244,028.10	$ 902,416.68	$ 516,566.41	$ 828,385.00	$ 828,385.00	3.10%	$ 854,064.94	3.50%	$ 883,957.21	3.50%	$ 914,895.71
	Circuit Breaker Impact	-	-	-	-	-	(194.00)	(30,864.00)	(85,339.00)	(95,695.70)	(223,374.07)	(131,670.00)	(206,700.00)	(217,035.00)	N/A	(227,886.75)	N/A	(239,281.09)	N/A	(251,245.14)
113	ACCI - ACCII	32,678.62	42,819.83	44,101.91	77,741.50	87,155.03	87,814.85	87,632.95	91,062.13	124,414.14	126,623.58	127,841.69	130,000.00	132,600.00	2.00%	135,252.00	2.00%	137,957.04	2.00%	140,716.18
121	Fin. Institutions Tax	169.00	25.00	10.00	1.00	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
122	License Excise Tax	1,537.28	1,539.18	1,009.77	292.61	-	5,114.27	26,277.61	28,963.97	11,132.24	58,249.27	34,693.43	51,034.00	52,000.00	0.00%	52,000.00	0.00%	52,000.00	0.00%	52,000.00
123	CVET	686.38	247.92	105.52	14.02	-	138.08	514.34	760.77	321.28	1,369.82	763.34	1,181.00	1,181.00	2.00%	1,204.62	2.00%	1,228.71	2.00%	1,253.29
125	COIT	99,999.96	49,999.92	-	-	-	-	-	-	-		-	-	-	N/A	-	N/A	-	N/A	-
221	MVH Permit and Fee	-	-	23,709.59	29,122.11	20,239.15	11,297.51	6,250.67	7,630.32	10,257.07	17,741.50	22,821.20	20,000.00	20,400.00	2.00%	20,808.00	2.00%	21,224.16	2.00%	21,648.64
227	Plan Review Fees	8,583.26	11,341.16	43,810.63	22,791.90	13,445.02	9,423.34	6,613.67	7,758.63	10,223.91	17,451.54	38,531.67	20,000.00	20,400.00	2.00%	20,808.00	2.00%	21,224.16	2.00%	21,648.64
231	MVH Constr. Inspect.	-	-	-	-	-	-	-	-	-	-	54,853.25	-	-	2.00%	-	2.00%	-	2.00%	-
356	Major Moves Distrib.	-	-	63,757.64	124,735.24	-	-	-	10,383.17	50,369.88	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
357	MVH Distribution	266,453.98	260,435.54	254,636.37	409,088.37	451,841.42	441,937.80	436,500.80	431,353.11	549,955.20	795,054.28	996,076.76	1,000,000.00	1,020,000.00	2.00%	1,040,400.00	2.00%	1,061,208.00	2.00%	1,082,432.16
544	Parking Violation Fees	-	-	-	228.00	48.00	54.00	6.00	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
555	Parking Pass Fees	-	-	-	90.00	40.00	20.00	90.00	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
632	Encroachment Fees	6,973.50	13,613.93	29,310.54	23,420.80	17,143.90	28,089.50	15,200.00	17,220.00	24,794.00	22,040.00	27,375.00	20,000.00	20,400.00	2.00%	20,808.00	2.00%	21,224.16	2.00%	21,648.64
635	Letter of Credit Fee	-	-	574.88	3,150.10	2,517.20	132.66	650.00	-	6,787.50	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
960	MVH Reimbursement	-	-	-	-	-	-	-	-	-	-	55,208.99	-	-	2.00%	-	2.00%	-	2.00%	-
	Increase from Special Census															230,000.00	N/A	230,000.00	N/A	230,000.00
990	Miscellaneous	6,258.20	2,950.05	296.58	43,074.91	15,019.79	12,738.77	18,215.46	107,408.81	15,441.26	38,658.27	162,504.87	50,000.00	51,000.00	2.00%	52,020.00	2.00%	53,060.40	2.00%	54,121.61
	Total	$ 534,350.20	$ 422,625.46	$ 480,694.75	$ 736,226.58	$ 607,449.51	$ 660,854.50	$ 823,952.50	$ 1,066,836.31	$ 952,028.88	$ 1,756,230.87	$ 1,905,566.61	$ 1,913,900.00	$1,929,331.00		$2,199,478.81		$2,243,802.75		$2,289,119.73
	Per Revenue Report											$ 1,905,566.61								
	Difference											$ -								

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of MVH Fund #201

Public Works Department #13

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
1001	MVH - Unappropriated	$ -	$ 454.00	$ 89.29	$ 50.00	$ 20,129.50	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -
1115	Salary MVH	143,828.00	138,449.93	156,781.27	186,263.96	158,734.00	166,740.00	194,761.54	167,081.32	167,897.80	190,736.69	-	-	-	2.00%	-	2.00%	-	2.00%	-
1120	Social Security &	11,003.00	10,590.80	10,049.00	12,623.00	12,520.00	13,000.00	14,799.22	12,781.78	12,843.64	14,591.48	-	-	-	7.65%	-	7.65%	-	7.65%	-
1121	PERF - MVH	12,585.00	12,390.00	10,838.00	14,850.00	14,832.00	15,423.00	18,861.74	16,290.42	17,629.27	22,786.10	-	-	-	14.20%	-	15.00%	-	15.00%	-
1122	Workmen's Comp.	6,000.00	9,000.00	10,950.00	14,000.00	3,174.00	1,381.00	11,320.00	10,758.00	8,664.13	19,047.26	-	-	-	2.00%	-	2.00%	-	2.00%	-
1125	PEBSCO	4,315.00	1,678.76	3,941.00	4,950.00	4,812.00	6,670.00	8,000.00	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1223	Office Supplies	3,500.00	50.00	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1226	Vehicle Gas/Supplies	24,000.00	17,052.52	19,999.98	10,000.00	20,000.00	100,000.00	75,001.98	91,273.54	103,593.74	143,583.30	152,381.56	125,000.00	100,000.00	5.00%	105,000.00	5.00%	110,250.00	5.00%	115,762.50
1228	Signs & Posts	21,000.00	10,000.00	22,000.00	21,999.92	29,366.65	-	-		-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1231	Subgrade Materials	41,000.00	29,957.73	38,934.79	54,775.47	60,000.00	100,000.00	103,614.45	375,329.05	346,831.41	627,926.37	341,265.13	-	375,000.00	10.00%	412,500.00	10.00%	453,750.00	10.00%	499,125.00
1331	Consulting	40,000.00	22,438.93	45,000.00	10,000.00	20,672.87	15,000.00	20,000.00	3,003.73	500.00	68,329.50	13,050.00	400,000.00	30,000.00	2.00%	30,600.00	2.00%	31,212.00	2.00%	31,836.24
1333	MVH - Postage	500.00	-	-	-	-	-	-	-	-	-	-	30,000.00	-	2.00%	-	2.00%	-	2.00%	-
1334	Travel/Tng./Seminars	1,000.00	996.53	332.36	500.00	10,000.00	2,500.00	2,500.00	2,390.34	1,349.51	2,089.37	-	-	-	2.00%	-	2.00%	-	2.00%	-
1335	Telephone	4,500.00	2,000.00	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1337	Printing	200.00	200.00	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1339	Insurance - MVH	18,000.00	19,063.64	30,000.00	35,000.00	45,713.15	20,989.90	22,050.00	20,356.22	30,121.28	18,894.60	-	-	-	5.00%	-	5.00%	-	5.00%	-
1341	Electricity - MVH	19,000.00	15,000.00	15,749.80	14,987.08	19,999.80	18,000.00	18,000.00	16,537.36	17,534.61	17,671.29	19,369.93	25,000.00	25,000.00	5.00%	26,250.00	5.00%	27,562.50	5.00%	28,940.63
1342	Water/Sewer	750.00	-	-	-	-	-	-	-	-	-	-	-	-	3.00%	-	3.00%	-	3.00%	-
1343	Building Maint.	14,000.00	1,290.11	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1345	Equipment Repair	-	-	-	-	-	-	-	-	-	-	57,360.88	20,000.00	40,000.00	2.00%	40,800.00	2.00%	41,616.00	2.00%	42,448.32
1349	Services	74,968.31	17,650.10	15,935.78	20,488.31	153,005.00	232,505.00	455,862.00	221,701.50	232,711.30	116,840.10	1,096,216.50	711,595.00	751,595.00	2.00%	766,626.90	2.00%	781,959.44	2.00%	797,598.63
1350	Subs/Dues/Memb.	150.00	150.00	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1353	Trash Collection	2,000.00	1,028.63	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1360	Vehicle Repair	23,000.00	5,882.17	5,101.17	10,000.00	22,430.83	25,000.00	35,000.00	38,503.02	7,052.44	22,577.16	51,442.65	57,000.00	32,000.00	2.00%	32,640.00	2.00%	33,292.80	2.00%	33,958.66
1377	Tree Trimming	6,000.00	-	-	-	25,000.00	5,000.00	5,000.00	5,425.00	7,070.00	1,350.00	-	-	-	2.00%	-	2.00%	-	2.00%	-
3378	Street Striping	27,000.00	2,067.05	-	-	100,000.00	-	-	-	-	-	64,849.54	75,000.00	150,000.00	2.00%	153,000.00	2.00%	156,060.00	2.00%	159,181.20
1379	Traffic Signal	2,000.00	2,833.50	6,411.53	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
3400	Land Purchases	-	-	-	-	-	-	-	-	-	-	13,275.00	150,000.00	100,000.00	0.00%	100,000.00	0.00%	100,000.00	0.00%	100,000.00
1432	Sidewalk	20,000.00	-	-	23,264.90	510.53	-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1433	Storm Drain	-	-	-	-	-	-	-	-	-	-	-	-	20,000.00	0.00%	20,000.00	0.00%	20,000.00	0.00%	20,000.00
1451	Office/Computer	5,000.00	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
3472	Equipment	12,500.00	-	105,000.00	-	11,055.49	-	-	430.02	203.55	24,268.13	46,691.50	50,000.00	15,000.00	0.00%	15,000.00	0.00%	15,000.00	0.00%	15,000.00
3473	Vehicle Leases	-	-	-	-	-	-	-	-	-	-	-	49,815.00	-	0.00%	-	0.00%	-	0.00%	-
3476	Equipment Leases	-	-	-	-	-	-	-	-	-	-	233,507.14	46,590.00	176,405.00	0.00%	176,405.00	0.00%	176,405.00	0.00%	176,405.00
	Misc Circuit Breaker	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	227,886.75	N/A	239,281.09	N/A	251,245.14
3990	Misc	-	-	-	-	-	-	-	-	-	-	45,421.79	260,000.00	260,000.00	0.00%	260,000.00	0.00%	260,000.00	0.00%	260,000.00
	Total	$ 537,799.31	$ 320,224.40	$ 497,113.97	$ 433,752.64	$ 731,955.82	$ 722,208.90	$ 984,770.93	$ 981,861.30	$ 954,002.68	$1,290,691.35	$2,134,831.62	$ 2,000,000.00	$ 2,075,000.00		$ 2,366,708.65		$ 2,446,388.83		$ 2,531,501.31
	Per Budget								$ 981,861.30	$ 954,002.68	$1,290,691.35	$2,134,831.62	$ 2,000,000.00							
	Difference								$ -	$ -	$ -	$ -	$ -							

NOTE: Difference is due to the Circuit Breaker impact

NOTE: $150,000 of salaries have been added beginning in 2016 for new employees for the Street Department.

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

SUMMARY OF LRS FUND #202

	Actual											Budget	Budget	Projected		
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 97,406.34	$ (95,632.36)	$ (4,619.43)	$ 112,968.18	$ 172,367.76	$ 171,164.32	$ 184,544.87	$ 170,387.74	$ 146,582.62	$ 7,968.76	$ 87,990.48	$ 374,886.99	$ 344,336.99	$ 338,671.99	$ 367,893.69	$ 396,999.82
TOTAL REVENUE	$ 9,262.30	$ 134,209.59	$ 189,108.22	$ 236,974.91	$ 301,200.30	$ 401,124.75	$ 311,602.37	$ 322,583.92	$ 392,290.99	$ 433,405.29	$ 445,947.43	$ 434,450.00	$ 459,335.00	$ 503,521.70	$ 512,892.13	$ 522,449.98
TOTAL SPENDABLE APPROP.	$ 202,301.00	$ 43,196.66	$ 170,893.26	$ 177,575.33	$ 302,403.74	$ 387,744.20	$ 325,759.50	$ 346,389.04	$ 530,904.85	$ 353,383.57	$ 159,050.92	$ 465,000.00	$ 465,000.00	$ 474,300.00	$ 483,786.00	$ 493,461.72
ENDING BALANCE	$ (95,632.36)	$ (4,619.43)	$ 13,595.53	$ 172,367.76	$ 171,164.32	$ 184,544.87	$ 170,387.74	$ 146,582.62	$ 7,968.76	$ 87,990.48	$ 374,886.99	$ 344,336.99	$ 338,671.99	$ 367,893.69	$ 396,999.82	$ 425,988.08
PER FUND REPORT	$ (95,632.36)	$ (4,619.43)	$ 13,595.53	$ 172,367.76	$ 171,164.32	$ 184,544.87	$ 170,387.74	$ 146,582.62	$ 7,968.76	$ 87,990.48	$ 374,886.99					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Minimum Operating Balance @ 15%										$ 65,010.79	$ 66,892.11	$ 65,167.50	$ 68,900.25	$ 75,528.26	$ 76,933.82	$ 78,367.50

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of LRS Fund #202

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
357	Add. LRS Dist.	$ 9,262.30	$ 26,528.58	$ 58,331.93	$ 70,624.44	$ -	$ -	$ -	$ 28,669.59	$ -	$ -	$ 328,753.96	$ -		2.00%	$ -	2.00%	$ -	2.00%	$ -
358	Local Roads & Streets Dist.	-	107,681.01	103,857.62	166,350.47	301,200.30	302,124.75	310,552.87	283,662.82	388,546.31	431,538.29	117,193.47	434,450.00	459,335.00	2.00%	468,521.70	2.00%	477,892.13	2.00%	487,449.98
	Increase from Special Census															35,000.00	N/A	35,000.00	N/A	35,000.00
990	LRS - Misc.	-	-	26,918.67	-	-	99,000.00	1,049.50	10,251.51	3,744.68	1,867.00	-	-		2.00%	-	2.00%	-	2.00%	-
	Total	$ 9,262.30	$ 134,209.59	$ 189,108.22	$ 236,974.91	$ 301,200.30	$ 401,124.75	$ 311,602.37	$ 322,583.92	$ 392,290.99	$ 433,405.29	$ 445,947.43	$ 434,450.00	$ 459,335.00		$ 503,521.70		$ 512,892.13		$ 522,449.98
												$ 445,947.43								
												$ -								

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of LRS Fund #202

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
1001	LRS Unappropriated	$ -	$ -	$ -	$ -	$ 308.58	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
1349	Services	202,301.00	43,196.66	91,298.00	114,575.33	158,176.00	199,992.20	140,000.00	147,136.68	308,736.25	224,747.27	112,582.80	270,000.00	465,000.00	2.00%	474,300.00	2.00%	483,786.00	2.00%	493,461.72
1350	Subscriptions	-	-	-	-	-	-	-	-	-	-	-	10,000.00	-	2.00%	-	2.00%	-	2.00%	-
1377	Tree Trimming	-	-	-	-	-	-	-	-	-	-	707.02	10,000.00	-	2.00%	-	2.00%	-	2.00%	-
1400	Land	-	-	-	-	-	-	-	-	-	-	25,900.00	100,000.00	-	0.00%	-	0.00%	-	0.00%	-
1432	Sidewalks	-	-	-	-	-	-	-	-	-	-	3,496.50	50,000.00	-	10.00%	-	10.00%	-	10.00%	-
1472	Equipment	-	-	-	-	-	88,000.00	85,759.50	52,955.29	75,827.88	76,016.22	16,364.60	25,000.00	-	0.00%	-	0.00%	-	0.00%	-
1476	Vehicle Leases	-	-	79,595.26	63,000.00	143,919.16	99,752.00	100,000.00	146,297.07	146,340.72	52,620.08	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ 202,301.00	$ 43,196.66	$ 170,893.26	$ 177,575.33	$ 302,403.74	$ 387,744.20	$ 325,759.50	$ 346,389.04	$ 530,904.85	$ 353,383.57	$ 159,050.92	$ 465,000.00	$ 465,000.00		$ 474,300.00		$ 483,786.00		$ 493,461.72
	Per Budget									$ 530,904.85	$ 353,383.57	$ 159,050.92	$ 465,000.00	$ 465,000.00						
	Difference									$ -	$ -	$ -	$ -	$ -						

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

SUMMARY OF FIRE FUND #203

	Actual											Budget	Budget	Projected		
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 28,423.05	$ -	$ -	$ 146,346.96	$ 120,251.69	$ 1,977.69	$ 617,253.79	$ 935,423.74	$ 337,428.89	$ 1,093,282.82	$ 2,849,804.83	$ 4,400,253.64	$ 2,717,950.10	$ 2,572,511.40	$ 2,186,949.62	$ 1,637,315.21
TOTAL REVENUE	$ 3,096,968.83	$ 3,385,176.89	$ 3,825,969.84	$ 4,791,799.63	$ 4,352,563.95	$ 5,854,270.46	$ 6,075,694.86	$ 6,743,861.63	$ 7,861,795.96	$ 8,972,889.80	$ 8,940,198.70	$ 8,106,618.00	$ 8,154,561.30	$ 8,242,876.51	$ 8,419,454.54	$ 8,603,175.92
TOTAL APPROPRIATIONS											$ 7,389,749.89	$ 9,788,921.54	$10,000,000.00	$ 9,864,265.49	$10,204,916.15	$ 10,574,633.36
Circuit Breaker (Memo Only)											-	-	1,700,000.00	1,235,827.20	1,235,827.20	1,235,827.20
TOTAL SPENDABLE APPROP.	$ 3,125,391.88	$ 3,385,176.89	$ 3,679,622.88	$ 4,817,894.90	$ 4,470,837.95	$ 5,238,994.36	$ 5,757,524.91	$ 7,341,856.48	$ 7,105,942.03	$ 7,216,367.79	$ 7,389,749.89	$ 9,788,921.54	$ 8,300,000.00	$ 8,628,438.29	$ 8,969,088.95	$ 9,338,806.16
ENDING BALANCE	$ -	$ -	$ 146,346.96	$ 120,251.69	$ 1,977.69	$ 617,253.79	$ 935,423.74	$ 337,428.89	$ 1,093,282.82	$ 2,849,804.83	$ 4,400,253.64	$ 2,717,950.10	$ 2,572,511.40	$ 2,186,949.62	$ 1,637,315.21	$ 901,684.96
CARRYOVER										-	-	-	-	-	-	-
ADJUSTED ENDING BALANCE										$ 2,849,804.83	$ 4,400,253.64	$ 2,717,950.10	$ 2,572,511.40	$ 2,186,949.62	$ 1,637,315.21	$ 901,684.96
PER FUND REPORT	$ -	$ -	$ 146,346.96	$ 120,251.69	$ 1,977.69	$ 617,253.79	$ 935,423.74	$ 337,428.89	$ 1,093,282.82	$ 2,849,804.83	$ 4,400,253.64					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Minimum Operating Balance @ 20%										$ 1,794,577.96	$ 1,788,039.74	$ 1,621,323.60	$ 1,630,912.26	$ 1,648,575.30	$ 1,683,890.91	$ 1,720,635.18

WHAT IF CARRYOVER OCCURS EACH YEAR

	Budget	Projected			
	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 4,900,253.64	$ 3,717,950.10	$ 4,072,511.40	$ 4,186,949.62	$ 4,137,315.21
TOTAL REVENUE	$ 8,106,618.00	$ 8,154,561.30	$ 8,242,876.51	$ 8,419,454.54	$ 8,603,175.92
TOTAL SPENDABLE APPROP	$ 9,788,921.54	$ 8,300,000.00	$ 8,628,438.29	$ 8,969,088.95	$ 9,338,806.16
CARRYOVER	$ 500,000.00	$ 500,000.00	$ 500,000.00	$ 500,000.00	$ 500,000.00
ENDING BALANCE	$ 3,717,950.10	$ 4,072,511.40	$ 4,186,949.62	$ 4,137,315.21	$ 3,901,684.96

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Analysis of Fire Fund #203

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
110	Fire - Prop. Tax	$ 209,005.06	$ 627,969.99	$ 899,289.34	$ 1,226,505.30	$ 1,959,177.76	$ 3,505,103.75	$ 3,556,583.45	$ 4,662,811.67	$ 5,376,282.35	$ 5,586,186.72	$ 5,182,026.54	$ 4,278,410.00	$ 4,278,410.00	3.10%	$ 4,411,040.71	3.50%	$ 4,565,427.13	3.50%	$ 4,725,217.08
	Levy Appeal	-	-	-	-	-	-	-	-	-	-	-	-		N/A	-	N/A	-	N/A	-
	Circuit Breaker Impact	-	-	-	-	-	(10,595.00)	(427,339.00)	(884,985.00)	(992,385.48)	(1,421,157.99)	(1,322,481.00)	(1,067,554.00)	(1,120,931.70)	N/A	(1,235,827.20)	N/A	(1,235,827.20)	N/A	(1,235,827.20)
121	Fire - Fin. Inst.	124.00	407.00	480.00	903.00	662.00	-	-	-	-	-	-	-		2.00%	-	2.00%	-	2.00%	-
122	Fire - License Excise Tax	2,894.33	24,375.74	56,861.31	145,133.54	223,643.48	278,849.52	363,843.86	300,363.07	329,008.11	370,595.57	348,457.93	263,581.00	265,000.00	0.00%	265,000.00	0.00%	265,000.00	0.00%	265,000.00
123	Fire - Operating CVET	1,292.28	3,926.28	4,964.64	6,954.76	8,347.40	7,528.64	7,121.52	7,889.32	9,495.02	8,715.18	7,666.84	6,098.00	6,000.00	2.00%	6,120.00	2.00%	6,242.40	2.00%	6,367.25
125	Fire - COIT	1,200,000.00	900,000.00	1,263,000.00	1,116,000.00	1,529,288.88	1,249,999.92	1,761,672.00	1,103,941.40	2,050,186.40	3,032,615.16	3,501,450.60	3,763,083.00	3,763,083.00	N/A	3,763,083.00	N/A	3,763,083.00	N/A	3,763,083.00
230	Fire Reports	-	-	-	-	-	-	-	-	-	-	215.00	-		2.00%	-	2.00%	-	2.00%	-
231	Fire Inspection Fee	-	-	-	-	-	-	-	-	-	-	21,690.00	20,000.00	20,000.00	2.00%	20,400.00	2.00%	20,808.00	2.00%	21,224.16
242	Haz Mat - Fire	-	-	-	-	-	-	-	-	-	2,160.00	6,290.26	3,000.00	3,000.00	2.00%	3,060.00	2.00%	3,121.20	2.00%	3,183.62
426	Twp. Fire Ptct. Contract	1,480,775.00	1,512,808.00	1,437,401.00	1,170,272.00	450,000.00	574,261.22	638,322.65	479,144.17	267,247.58	302,922.96	927,926.96	600,000.00	650,000.00	N/A	700,000.00	N/A	700,000.00	N/A	700,000.00
450	Fire - Hazmat	-	-	-	-	-	2,513.10	3,255.08	2,645.37	12,100.47	1,283.92	-	-		0.00%	-	0.00%	-	0.00%	-
454	Ambulance Fees	118,350.00	235,375.00	273,750.00	202,487.50	169,597.15	215,943.66	161,430.48	298,885.59	226,718.77	204,095.29	206,148.60	200,000.00	250,000.00	8.00%	270,000.00	8.00%	291,600.00	8.00%	314,928.00
497	EMS County	-	-	-	-	-	-	-	-	-	-	-	-		0.00%	-	0.00%	-	0.00%	-
960	Fire Reimbursement	-	-	-	-	-	-	-	-	-	-	32,564.15	-		0.00%	-	0.00%	-	0.00%	-
990	Misc. - Fire	84,528.16	80,314.88	(109,776.45)	923,543.53	11,847.28	30,665.65	10,804.82	773,166.04	583,142.74	885,472.99	28,242.82	40,000.00	40,000.00	0.00%	40,000.00	0.00%	40,000.00	0.00%	40,000.00
	Total	$ 3,096,968.83	$ 3,385,176.89	$ 3,825,969.84	$ 4,791,799.63	$ 4,352,563.95	$ 5,854,270.46	$ 6,075,694.86	$ 6,743,861.63	$ 7,861,795.96	$ 8,972,889.80	$ 8,940,198.70	$ 8,106,618.00	$ 8,154,561.30		$ 8,242,876.51		$ 8,419,454.54		$ 8,603,175.92
	Per Revenue Report											$ 8,940,198.70								
	Difference											$ -								

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS
Analysis of Fire Fund #203

Fund Code	Appropriations	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
1001	Fire - Unapprop. Transfer	$ -	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
1119	Health & Dental	-	-	5.00%	-	5.00%	-	5.00%	-
2111	Fire Salary	4,744,095.00	5,016,035.00	2.00%	5,116,355.70	2.00%	5,218,682.81	2.00%	5,323,056.47
2119	Health & Dental	862,040.00	826,970.00	5.00%	868,318.50	5.00%	911,734.43	5.00%	957,321.15
2120	FICA & Medicare	352,553.00	363,715.00	7.65%	391,401.21	7.65%	399,229.24	7.65%	407,213.82
2121	PERF	900,900.00	925,765.00	14.20%	1,057,223.63	15.00%	1,215,807.17	15.00%	1,398,178.25
2122	Workmen's Comp.	130,610.00	190,000.00	2.00%	193,800.00	2.00%	197,676.00	2.00%	201,629.52
2125	AUL Match	55,930.00	58,790.00	2.00%	59,965.80	2.00%	61,165.12	2.00%	62,388.42
1126	Fire Buy Back	-	-	2.00%	-	2.00%	-	2.00%	-
2223	Office Supplies	6,000.00	6,000.00	2.00%	6,120.00	2.00%	6,242.40	2.00%	6,367.25
2224	Fire/Operating Supplies	19,000.00	19,000.00	2.00%	19,380.00	2.00%	19,767.60	2.00%	20,162.95
2226	Vehicle - Gas and Supplies	80,000.00	80,000.00	5.00%	84,000.00	5.00%	88,200.00	5.00%	92,610.00
2229	Uniforms - Fire	58,070.00	65,070.00	2.00%	66,371.40	2.00%	67,698.83	2.00%	69,052.80
2241	Fire Investigations	1,000.00	1,000.00	2.00%	1,020.00	2.00%	1,040.40	2.00%	1,061.21
2242	Hazardous Materials	3,000.00	3,000.00	2.00%	3,060.00	2.00%	3,121.20	2.00%	3,183.62
2243	Special Rescue/Dive	4,000.00	4,000.00	2.00%	4,080.00	2.00%	4,161.60	2.00%	4,244.83
2244	Fire Prevention/Public	7,035.00	5,900.00	2.00%	6,018.00	2.00%	6,138.36	2.00%	6,261.13
2245	Westfield Ready - Fire	4,685.00	-	2.00%	-	2.00%	-	2.00%	-
1331	Consulting	-	-	2.00%	-	2.00%	-	2.00%	-
2328	Gas/Heat	43,500.00	34,500.00	5.00%	36,225.00	5.00%	38,036.25	5.00%	39,938.06
1330	Legal Services	-	-	2.00%	-	2.00%	-	2.00%	-
2332	Cell/Pagers/Mobile	82,959.50	-	2.00%	-	2.00%	-	2.00%	-
2333	Fire - Postage	1,400.00	1,400.00	2.00%	1,428.00	2.00%	1,456.56	2.00%	1,485.69
2334	Travel/Tng./Seminars	66,580.00	66,580.00	2.00%	67,911.60	2.00%	69,269.83	2.00%	70,655.23
1335	Telephone	-	-	2.00%	-	2.00%	-	2.00%	-
2336	Dispatch	200,155.00	200,155.00	2.00%	204,158.10	2.00%	208,241.26	2.00%	212,406.09
2337	Fire - Printing	700.00	700.00	2.00%	714.00	2.00%	728.28	2.00%	742.85
2339	Insurance-Fire	38,325.00	38,325.00	5.00%	40,241.25	5.00%	42,253.31	5.00%	44,365.98
2341	Electric	47,000.00	57,750.00	5.00%	60,637.50	5.00%	63,669.38	5.00%	66,852.84
2342	Water/Sewer	10,500.00	11,500.00	3.00%	11,845.00	3.00%	12,200.35	3.00%	12,566.36
2343	Building Maintenance	68,325.00	74,920.00	2.00%	76,418.40	2.00%	77,946.77	2.00%	79,505.70
2346	Tornado Siren	3,850.00	4,450.00	0.00%	4,450.00	0.00%	4,450.00	0.00%	4,450.00
2347	Promotion - Fire	5,000.00	7,000.00	2.00%	7,140.00	2.00%	7,282.80	2.00%	7,428.46
1348	Machine Maintenance	-	-	2.00%	-	2.00%	-	2.00%	-
2349	Contractual Services	18,700.00	18,700.00	2.00%	19,074.00	2.00%	19,455.48	2.00%	19,844.59
2350	Fire - Sub./Dues/Memb.	3,750.00	4,610.00	2.00%	4,702.20	2.00%	4,796.24	2.00%	4,892.17
2354	Medical Exams/Testing	41,000.00	44,000.00	2.00%	44,880.00	2.00%	45,777.60	2.00%	46,693.15
	Contractual	-	-	2.00%	-	2.00%	-	2.00%	-
2359	EMS Contractual	12,500.00	-	2.00%	-	2.00%	-	2.00%	-
2360	Vehicle Maintenance	61,700.00	66,700.00	2.00%	68,034.00	2.00%	69,394.68	2.00%	70,782.57
1375	Fire Volunteers	-	-	2.00%	-	2.00%	-	2.00%	-
1451	Fire - Computer Eqmt.	-	-	0.00%	-	0.00%	-	0.00%	-
2472	Equipment	27,545.00	27,545.00	0.00%	27,545.00	0.00%	27,545.00	0.00%	27,545.00
2473	Vehicle Leases	126,514.04	75,920.00	0.00%	75,920.00	0.00%	75,920.00	0.00%	75,920.00
	Misc. Circuit Breaker Impact	-	1,700,000.00	N/A	1,235,827.20	N/A	1,235,827.20	N/A	1,235,827.20
2990	Misc. - Fire Tax Cap Loss	1,700,000.00	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ 9,788,921.54	$ 10,000,000.00		$ 9,864,265.49		$ 10,204,916.15		$ 10,574,633.36
	Per Budget	$ 9,788,921.54	$ 10,000,000.00						
	Difference	$ -	$ -						

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

SUMMARY OF PARKS FUND #204
(Impact Fee Fund)

	Actual											Budget	Budget	Projected		
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 66,976.97	$ 86,181.83	$ 183,813.51	$ 73,394.26	$ 165,078.33	$ 1,216,917.11	$ 777,426.33	$ 369,536.93	$ 450,195.05	$ 393,902.63	$ 635,937.09	$ 479,234.92	$ 329,384.92	$ 1,196,534.92	$ 2,081,027.92	$ 2,983,210.78
BEGINNING OPERATING BALANCE																
TOTAL REVENUE	$ 43,492.00	$ 105,020.80	$ 144,119.75	$ 351,687.07	$1,966,690.98	$ 254,193.48	$ 62,293.15	$ 274,065.66	$ 305,703.25	$ 845,841.00	$ 583,393.40	$ 850,150.00	$ 867,150.00	$ 884,493.00	$ 902,182.86	$ 920,226.52
TOTAL SPENDABLE APPROP.	$ 24,287.14	$ 7,389.12	$ 254,539.00	$ 260,003.00	$ 914,852.20	$ 693,684.26	$ 470,182.55	$ 193,407.54	$ 361,995.67	$ 603,806.54	$ 740,095.57	$ 1,000,000.00	$ -	$ -	$ -	$ -
ENDING BALANCE	$ 86,181.83	$ 183,813.51	$ 73,394.26	$ 165,078.33	$1,216,917.11	$ 777,426.33	$ 369,536.93	$ 450,195.05	$ 393,902.63	$ 635,937.09	$ 479,234.92	$ 329,384.92	$ 1,196,534.92	$ 2,081,027.92	$ 2,983,210.78	$ 3,903,437.30
PER FUND REPORT	$ 86,181.83	$ 183,813.51	$ 73,394.26	$ 165,078.33	$1,216,917.11	$ 777,426.33	$ 369,536.93	$ 450,195.05	$ 393,902.63	$ 635,937.09	$ 479,234.92					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Minimum Operating Balance @ 15%										$ 126,876.15	$ 87,509.01	$ 127,522.50	$ 130,072.50	$ 132,673.95	$ 135,327.43	$ 138,033.98

NOTE: Additional donations/revenue will be needed or the budget will need to be reduced.

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of Parks Fund #204
(Impact Fee Fund)

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
436	Parks/Special Grants **(1)**	$ -	$ 5,000.00	$ 33,112.00	$ 111,672.00	$1,290,631.47	$ 82,713.84	$ (154,880.85)	$ (22,609.84)	$ 8,763.25	$ -	$ -	$ -		2.00%	$ -	2.00%	$ -	2.00%	$ -
437	Parks & Rec. Impact Fees	39,352.00	96,225.80	104,893.64	256,107.88	656,601.70	149,976.00	211,303.00	291,090.00	290,160.00	845,720.00	583,393.40	850,000.00	867,000.00	2.00%	884,340.00	2.00%	902,026.80	2.00%	920,067.34
438	Parks & Rec. Rental Fees	4,140.00	3,795.00	3,105.00	1,035.00	345.00	3,765.00	4,440.00	5,330.00	6,380.00	45.00	-	50.00	50.00	2.00%	51.00	2.00%	52.02	2.00%	53.06
439	Parks & Rec. Donations	-	-	-	875.00	1,050.00	-	670.00	-	400.00	-	-	-		2.00%	-	2.00%	-	2.00%	-
504	Transfers/Parks & Rec.	-	-	-	-	-	16,087.50	-	-	-	-	-	-		2.00%	-	2.00%	-	2.00%	-
505	Parks & Recreation Activities	-	-	3,009.11	(18,002.81)	18,002.81	-	-	-	-	-	-	-		2.00%	-	2.00%	-	2.00%	-
990	Parks - Misc.	-	-	-	-	60.00	1,651.14	761.00	255.50	-	76.00	-	100.00	100.00	2.00%	102.00	2.00%	104.04	2.00%	106.12
	Total	$ 43,492.00	$ 105,020.80	$ 144,119.75	$ 351,687.07	$1,966,690.98	$ 254,193.48	$ 62,293.15	$ 274,065.66	$ 305,703.25	$ 845,841.00	$ 583,393.40	$ 850,150.00	$ 867,150.00		$ 884,493.00		$ 902,182.86		$ 920,226.52
	Per Revenue Report											583,393.40								
	Difference											$ -								

(1) Projected to be a much smaller grant amount in projected years

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of Parks Fund #204
(Impact Fee Fund)

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
1001	Parks & Rec.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		2.00%	$ -	2.00%	$ -	2.00%	$ -
1349	Parks & Rec. - Services	20,000.00	7,389.12	214,539.00	130,000.00	242,318.00	693,684.26	470,182.55	193,407.54	361,995.67	405,294.32	524,077.26	500,000.00		2.00%	-	2.00%	-	2.00%	-
5400	Land Purchases	-	-	-	-	694,761.00	-	-	-	-	173,750.00	183,978.31	250,000.00		0.00%	-	0.00%	-	0.00%	-
5472	Equipment Purchases	4,287.14	-	40,000.00	130,003.00	(22,226.80)	-	-	-	-	21,454.56	32,040.00	250,000.00		0.00%	-	0.00%	-	0.00%	-
5349	Services	-	-	-	-	-	-	-	-	-	3,307.66	-	-		2.00%	-	2.00%	-	2.00%	-
	Total	$ 24,287.14	$ 7,389.12	$ 254,539.00	$ 260,003.00	$ 914,852.20	$ 693,684.26	$ 470,182.55	$ 193,407.54	$ 361,995.67	$ 603,806.54	$ 740,095.57	$ 1,000,000.00	$ -		$ -		$ -		$ -
	Per Budget									$ 361,995.67	$ 603,806.54	$ 740,095.57	$ 1,000,000.00							
	Difference									$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

SUMMARY OF EASTSIDE TIF FUND #301

	Actual											Budget	Budget	Projected		
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ -	$ -	$ -	$ -	$ -	$ 370,511.29	$ 299,305.64	$ 273,475.66	$ 626,553.00	$ 868,391.09	$ 547,732.23	$ 578,010.79	$ 486,210.36	$ 394,410.36	$ 371,878.11	$ 422,076.99
TOTAL REVENUE	$ -	$ -	$ -	$ -	$ 370,511.29	$ 806,709.46	$ 569,598.91	$ 1,216,209.84	$ 1,463,605.58	$ 1,313,272.69	$ 1,319,385.30	$ 1,385,354.57	$ 1,385,355.00	$ 1,454,622.75	$ 1,527,353.89	$ 1,603,721.58
TOTAL APPROPRIATIONS	$ -	$ -	$ -	$ -	$ -	$ 877,915.11	$ 595,428.89	$ 863,132.50	$ 1,221,767.49	$ 1,633,931.55	$ 1,289,106.74	$ 1,477,155.00	$ 1,477,155.00	$ 1,477,155.00	$ 1,477,155.00	$ 1,477,155.00
ENDING BALANCE	$ -	$ -	$ -	$ -	$ 370,511.29	$ 299,305.64	$ 273,475.66	$ 626,553.00	$ 868,391.09	$ 547,732.23	$ 578,010.79	$ 486,210.36	$ 394,410.36	$ 371,878.11	$ 422,076.99	$ 548,643.57
PER FUND REPORT	$ -	$ -	$ -	$ -	$ 370,511.29	$ 299,305.64	$ 273,475.66	$ 626,553.00	$ 868,391.09	$ 547,732.23	$ 578,010.79					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					

NOTE: Debt Service was estimated for 2016-2019.

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of Eastside TIF Fund #301

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
110	TIF Property Tax	$ -	$ -	$ -	$ -	$ 134,510.02	$ 232,608.88	$ -	$ 555,943.76	$ 1,463,605.58	$ 1,303,272.69	$ 1,319,385.30	$ 1,385,354.57	$ 1,385,355.00	5.00%	$ 1,454,622.75	5.00%	$ 1,527,353.89	5.00%	$ 1,603,721.58
676	Eastside TIF Fund	-	-	-	-	-	574,100.58	569,598.91	660,266.08	-	10,000.00	-	-		5.00%	-	5.00%	-	5.00%	-
349	TIF Road Fund	-	-	-	-	236,001.27	-	-	-	-	-	-	-		5.00%	-	5.00%	-	5.00%	-
	Total	$ -	$ -	$ -	$ -	$ 370,511.29	$ 806,709.46	$ 569,598.91	$ 1,216,209.84	$ 1,463,605.58	$ 1,313,272.69	$ 1,319,385.30	$ 1,385,354.57	$ 1,385,355.00		$ 1,454,622.75		$ 1,527,353.89		$ 1,603,721.58
Fund Code	**Appropriations**																			
8280	Eastside TIF Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,095,312.41	$ 1,436,130.00	$ 1,436,130.00	N/A	$ 1,436,130.00	N/A	$ 1,436,130.00	N/A	$ 1,436,130.00
8400	East Side TIF Land	-	-	-	-	-	-	-	-	218,705.00	417,004.34	59,079.94	41,025.00	41,025.00	N/A	41,025.00	N/A	41,025.00	N/A	41,025.00
8349	Eastside TIF Services	-	-	-	-	-	877,915.11	595,428.89	863,132.50	1,003,062.49	1,216,927.21	134,714.39			N/A	-	N/A	-	N/A	-
	Total	$ -	$ -	$ -	$ -	$ -	$ 877,915.11	$ 595,428.89	$ 863,132.50	$ 1,221,767.49	$ 1,633,931.55	$ 1,289,106.74	$ 1,477,155.00	$ 1,477,155.00		$ 1,477,155.00		$ 1,477,155.00		$ 1,477,155.00
	Per Budgets									$ 1,221,767.49	$ 1,633,931.55	$ 1,289,106.74	$ 1,477,155.00							
	Difference									$ -	$ -	$ -	$ -							

NOTE: The City issued $7,030,000 of Tax Increment Bonds in 2009.

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

SUMMARY OF CUMULATIVE CAPITAL DEVELOPMENT FUND (CCD) #427

	Actual											Budget	Budget	Projected		
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 295,838.69	$ 168,946.71	$ 12,248.53	$ 156,065.82	$ 84,614.35	$ 22,000.00	$ 459,022.84	$ 54,813.31	$ 151,660.37	$ 272,952.65	$ 250,695.92	$ 343,214.44	$ 161,836.44	$ (145,443.72)	$ 398,160.47	$ 951,910.24
TOTAL REVENUE	$ 226,566.34	$ 280,675.82	$ 296,421.49	$ 362,955.28	$ 386,655.07	$ 825,520.64	$ 264,046.50	$ 751,946.82	$ 710,010.63	$ 711,620.15	$ 882,881.86	$ 718,622.00	$ 768,589.84	$ 786,612.83	$ 808,908.85	$ 831,802.66
TOTAL SPENDABLE APPROP.	$ 353,458.32	$ 437,374.00	$ 152,604.20	$ 434,406.75	$ 449,269.42	$ 388,497.80	$ 668,256.03	$ 655,099.76	$ 588,718.35	$ 733,876.88	$ 790,363.34	$ 900,000.00	$ 1,075,870.00	$ 243,008.64	$ 255,159.07	$ 267,917.03
ENDING BALANCE	$ 168,946.71	$ 12,248.53	$ 156,065.82	$ 84,614.35	$ 22,000.00	$ 459,022.84	$ 54,813.31	$ 151,660.37	$ 272,952.65	$ 250,695.92	$ 343,214.44	$ 161,836.44	$ (145,443.72)	$ 398,160.47	$ 951,910.24	$ 1,515,795.88
PER FUND REPORT	$ 168,946.71	$ 12,248.53	$ 156,065.82	$ 84,614.35	$ 22,000.00	$ 459,022.84	$ 54,813.31	$ 151,660.37	$ 272,952.65	$ 250,695.92	$ 343,214.44					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					

WHAT IF BUDGET SPENT IS $600,000 FOR FUTURE PERIODS

	Budget	Budget	Projected		
	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 533,577.78	$ 652,199.78	$ 820,789.62	$ 1,007,402.45	$ 1,216,311.29
TOTAL REVENUE	$ 718,622.00	$ 768,589.84	$ 786,612.83	$ 808,908.85	$ 831,802.66
TOTAL SPENDABLE APPROP.	$ 600,000.00	$ 600,000.00	$ 600,000.00	$ 600,000.00	$ 600,000.00
ENDING BALANCE	$ 652,199.78	$ 820,789.62	$ 1,007,402.45	$ 1,216,311.29	$ 1,448,113.95

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of Cumulative Capital Development Fund (CCD) #427

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
110	Property Tax	$ 222,020.02	$ 234,679.87	$ 277,220.29	$ 322,703.06	$ 279,194.40	$ 765,305.66	$ 268,288.34	$ 858,080.22	$ 836,636.32	$ 869,380.10	$ 843,564.35	$ 883,358.00	$ 954,026.64	3.10%	$ 983,601.47	3.50%	$ 1,018,027.52	3.50%	$ 1,053,658.48
	Circuit Breaker Impact	-	-	-	-	-	(2,313.00)	(32,236.00)	(162,860.00)	(182,625.24)	(215,196.46)	(215,297.00)	(220,416.00)	(231,436.80)	N/A	(243,008.64)	N/A	(255,159.07)	N/A	(267,917.03)
121	Financial Inst. Tax	99.00	152.00	148.00	237.00	95.00	-	-	-	-	-	-	-		2.00%	-	2.00%	-	2.00%	-
122	License Excise Tax	3,074.56	9,109.49	17,523.18	38,185.40	31,873.18	60,884.17	27,456.74	55,274.76	49,083.03	56,116.83	56,728.43	54,421.00	45,000.00	0.00%	45,000.00	0.00%	45,000.00	0.00%	45,000.00
123	CVET	1,372.76	1,467.30	1,530.02	1,829.82	1,189.66	1,643.81	537.42	1,451.84	1,416.52	1,319.68	1,248.16	1,259.00	1,000.00	2.00%	1,020.00	2.00%	1,040.40	2.00%	1,061.21
124	Escrow	-	-	-	-	-	-	-	-	-	-	-	-		2.00%	-	2.00%	-	2.00%	-
990	Miscellaneous	-	35,267.16	-	-	74,302.83	-	-	-	5,500.00	-	196,637.92	-		2.00%	-	2.00%	-	2.00%	-
	Total	$ 226,566.34	$ 280,675.82	$ 296,421.49	$ 362,955.28	$ 386,655.07	$ 825,520.64	$ 264,046.50	$ 751,946.82	$ 710,010.63	$ 711,620.15	$ 882,881.86	$ 718,622.00	$ 768,589.84		$ 786,612.83		$ 808,908.85		$ 831,802.66
	Per Revenue Report											$ 882,881.86								
	Difference											$ -								

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of Cumulative Capital Development Fund (CCD) #427

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
1001	Unappropriated	$ -	$ 909.00	$ 38.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -
1349	CCD Capital	-	-	-	-	-	-	219,500.00	200,000.00	-	220,708.40	25,089.00	-	1,075,870.00	N/A	-	N/A	-	N/A	-
1990	CB - Misc	-	-	-	-	-	-	-	-	-	-	-	230,000.00	-	N/A	243,008.64	N/A	255,159.07	N/A	267,917.03
1472	Equipment	41,448.20	93,842.84	(8,446.65)	-	-	-	76,311.55	45,700.00	183,864.73	169,039.41	343,061.83	-	-	N/A	-	N/A	-	N/A	-
1476	Equipment Leases	-	-	-	-	-	-	-	-	-	-	422,212.51	422,215.00	-	N/A	-	N/A	-	N/A	-
1473	Vehicle Leases	312,010.12	342,622.16	161,012.85	434,406.75	449,269.42	388,497.80	372,444.48	409,399.76	404,853.62	344,129.07	-	247,785.00	-	N/A	-	N/A	-	N/A	-
	Total	$ 353,458.32	$ 437,374.00	$ 152,604.20	$ 434,406.75	$ 449,269.42	$ 388,497.80	$ 668,256.03	$ 655,099.76	$ 588,718.35	$ 733,876.88	$ 790,363.34	$ 900,000.00	$ 1,075,870.00		$ 243,008.64		$ 255,159.07		$ 267,917.03
	Per Budget								$ 655,099.76	$ 588,718.35	$ 733,876.88	$ 790,363.34	$ 900,000.00	$ 1,075,870.00						
	Difference								$ -	$ -	$ -	$ -	$ -	$ -						

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

SUMMARY OF CUMULATIVE CAPITAL IMPROVEMENT FUND (CCI) #401

	Actual											Budget	Budget	Projected		
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 104,784.21	$ 115,641.57	$ 97,561.63	$ 47,902.11	$ 62,228.11	$ 121,961.62	$ 46,177.00	$ 49,465.65	$ 29,668.26	$ 75,868.47	$ 138,586.00	$ 218,120.03	$ 260,695.03	$ 302,368.03	$ 348,341.03	$ 393,600.03
TOTAL REVENUE	$ 30,413.80	$ 28,727.28	$ 33,199.32	$ 64,515.42	$ 59,733.51	$ 57,738.15	$ 53,780.92	$ 52,748.51	$ 79,748.00	$ 80,717.53	$ 79,534.03	$ 77,575.00	$ 76,673.00	$ 81,673.00	$ 81,673.00	$ 81,673.00
TOTAL SPENDABLE APPROP	$ 19,556.44	$ 46,807.22	$ 82,858.84	$ 50,189.42	$ -	$ 133,522.77	$ 50,492.27	$ 72,545.90	$ 33,547.79	$ 18,000.00	$ -	$ 35,000.00	$ 35,000.00	$ 35,700.00	$ 36,414.00	$ 37,142.28
ENDING BALANCE	$ 115,641.57	$ 97,561.63	$ 47,902.11	$ 62,228.11	$ 121,961.62	$ 46,177.00	$ 49,465.65	$ 29,668.26	$ 75,868.47	$ 138,586.00	$ 218,120.03	$ 260,695.03	$ 302,368.03	$ 348,341.03	$ 393,600.03	$ 438,130.75
PER FUND REPORT	$ 115,641.57	$ 97,561.63	$ 47,902.11	$ 62,228.11	$ 121,961.62	$ 46,177.00	$ 49,465.65	$ 29,668.26	$ 75,868.47	$ 138,586.00	$ 218,120.03					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Analysis of Cumulative Capital Improvement Fund (CCI) #401

Fund Code	Revenue	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
125	COIT	$ 1,415.73	$ -	$ -	$ -	$ -	$ -	$ -		N/A	$ -	N/A	$ -	N/A	$ -
	Special Census Revenue										5,000.00	N/A	5,000.00	N/A	5,000.00
353	Cigarette Tax	56,322.42	53,780.92	52,748.51	79,748.00	80,717.53	79,534.03	77,575.00	76,673.00	0.00%	76,673.00	0.00%	76,673.00	0.00%	76,673.00
	Total	$ 57,738.15	$ 53,780.92	$ 52,748.51	$ 79,748.00	$ 80,717.53	$ 79,534.03	$ 77,575.00	$ 76,673.00		$81,673.00		$ 81,673.00		$81,673.00

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Analysis of Cumulative Capital Improvement Fund (CCI) #401

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
1349	Contractural Services **(1)**	$ -	$ 37,896.04	$ 29,999.01	$ 24,417.52	$ -	$ 21,000.00	$ 50,492.27	$ 72,545.90	$ 33,547.79	$ 18,000.00	$ -	$ 35,000.00	$ 35,000.00	2.00%	$ 35,700.00	2.00%	$ 36,414.00	2.00%	$ 37,142.28
1472	Equipment	19,556.44	8,911.18	30,000.00	25,771.90	-	73,659.00	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1473	Vehicle Leases	-	-	22,859.83	-	-	38,863.77	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ 19,556.44	$ 46,807.22	$ 82,858.84	$ 50,189.42	$ -	$ 133,522.77	$ 50,492.27	$ 72,545.90	$ 33,547.79	$ 18,000.00	$ -	$ 35,000.00	$ 35,000.00		$ 35,700.00		$ 36,414.00		$ 37,142.28
	Per Budget								$ 72,545.90	$ 33,547.79	$ 18,000.00	$ -	$ 35,000.00	$ 35,000.00						
	Difference								$ -	$ -	$ -	$ -	$ -	$ -						

(1) Assumed to not be an ongoing project; no longer projected beginning in 2010.

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS
Other Funds

SUMMARY OF OTHER FUNDS

	Actual											Budget	Budget	Projected		
Greenspace Beautification Fund #205																
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 12,045.80	$ -	$ 12,175.80	$ 6,119.89	$ 24,159.89	$ 17,300.34	$ 11,888.92	$ 3,423.20	$ 4,803.20	$ 6,103.20	$ 9,603.20	$ 13,173.20	$ 16,814.60
TOTAL REVENUE	$ -	$ -	$ 10,532.00	$ 13,054.20	$ (12,924.20)	$ 6,119.09	$ 20,040.00	$ -	$ 3,159.00	$ 3,731.63	$ 1,500.00	$ 3,500.00	$ 3,500.00	$ 3,570.00	$ 3,641.40	$ 3,714.23
TOTAL SPENDABLE APPROP.	$ -	$ -	$ 3,486.20	$ 25,100.00	$ (25,100.00)	$ 12,175.00	$ 2,000.00	$ 6,859.55	$ 8,570.42	$ 12,197.35	$ 120.00	$ 2,200.00	$ -	$ -	$ -	$ -
ENDING BALANCE	$ 5,000.00	$ 5,000.00	$ 12,045.80	$ -	$ 12,175.80	$ 6,119.89	$ 24,159.89	$ 17,300.34	$ 11,888.92	$ 3,423.20	$ 4,803.20	$ 6,103.20	$ 9,603.20	$ 13,173.20	$ 16,814.60	$ 20,528.83
PER FUND REPORT	$ 5,000.00	$ 5,000.00	$ 12,045.80	$ -	$ 12,175.80	$ 6,119.89	$ 24,159.89	$ 17,300.34	$ 11,888.92	$ 3,423.20	$ 4,803.20					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Law Enforcement Fund #239																
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 29,126.74	$ 10,433.66	$ 25,278.74	$ 51,740.92	$ 84,903.13	$ 89,841.34	$ 149,521.65	$ 204,455.19	$ 161,906.89	$ 303,702.26	$ 361,298.19	$ 334,310.00	$ 247,764.99	$ 451,764.99	$ 659,844.98	$ 872,086.58
TOTAL REVENUE	$ 29,350.37	$ 39,845.08	$ 50,468.18	$ 78,466.12	$ 73,441.70	$ 144,934.59	$ 204,571.65	$ 144,990.15	$ 283,313.36	$ 143,203.44	$ 248,796.26	$ 204,000.00	$ 204,000.00	$ 208,080.00	$ 212,241.60	$ 216,486.43
TOTAL SPENDABLE APPROP.	$ 48,043.45	$ 25,000.00	$ 27,451.00	$ 45,303.91	$ 68,503.49	$ 85,254.28	$ 149,638.11	$ 187,538.45	$ 141,517.98	$ 85,607.51	$ 275,784.44	$ 290,545.00	$ -	$ -	$ -	$ -
ENDING BALANCE	$ 10,433.66	$ 25,278.74	$ 48,295.92	$ 84,903.13	$ 89,841.34	$ 149,521.65	$ 204,455.19	$ 161,906.89	$ 303,702.27	$ 361,298.19	$ 334,310.01	$ 247,765.00	$ 451,764.99	$ 659,844.99	$ 872,086.58	$ 1,088,573.01
PER FUND REPORT	$ 10,433.66	$ 25,278.74	$ 48,295.92	$ 84,903.13	$ 89,841.34	$ 149,521.65	$ 204,455.19	$ 161,906.88	$ 303,702.27	$ 361,298.19	$ 334,310.01					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					

NOTE: An adjustment was made to the 2006 ending balance; therefore, the beginning balance for 2007 had to be manually entered to balance.

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Other Funds

SUMMARY OF OTHER FUNDS

	Actual											Budget	Budget	Projected		
Police Donation Fund #241	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 4,103.11	$ 3,306.76	$ 3,986.76	$ 3,986.76	$ 4,086.76	$ 4,136.76	$ 192.96	$ 681.09	$ 3,877.48	$ 4,226.50	$ 2,377.61	$ 3,630.03	$ (14,369.97)	$ (12,369.97)	$ (10,329.97)	$ (8,249.17)
TOTAL REVENUE	$ (98.89)	$ 680.00	$ -	$ 100.00	$ 50.00	$ -	$ 5,547.00	$ 4,985.00	$ 5,047.00	$ 4,520.00	$ 4,100.00	$ 2,000.00	$ 2,000.00	$ 2,040.00	$ 2,080.80	$ 2,122.42
TOTAL SPENDABLE APPROP.	$ 697.46	$ -	$ -	$ -	$ -	$ 3,943.80	$ 5,058.87	$ 1,788.61	$ 4,697.98	$ 6,368.89	$ 2,847.58	$ 20,000.00	$ -	$ -	$ -	$ -
ENDING BALANCE	$ 3,306.76	$ 3,986.76	$ 3,986.76	$ 4,086.76	$ 4,136.76	$ 192.96	$ 681.09	$ 3,877.48	$ 4,226.50	$ 2,377.61	$ 3,630.03	$ (14,369.97)	$ (12,369.97)	$ (10,329.97)	$ (8,249.17)	$ (6,126.75)
PER FUND REPORT	$ 3,306.76	$ 3,986.76	$ 3,986.76	$ 4,086.76	$ 4,136.76	$ 192.96	$ 681.09	$ 3,877.48	$ 4,226.50	$ 2,377.61	$ 3,630.03					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Road & Street Improvement Fund #264	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 136,530.62	$(143,189.49)	$ (10,519.41)	$ 259,076.54	$ -	$ 246,818.40	$ -	$ 50,409.07	$ 46,474.19	$ 53,396.60	$ 218,809.61	$ 485,943.08	$ 438,593.08	$ 538,593.08	$ 638,593.08	$ 738,593.08
TOTAL REVENUE	$ 10,000.00	$ 932,446.55	$ 961,697.73	$ 838,993.61	$ 476,621.33	$ 789,764.00	$ 54,077.48	$ 411,865.12	$ 651,639.22	$1,404,723.12	$ 1,597,627.31	$ 1,000,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00
TOTAL SPENDABLE APPROP.	$ 289,720.11	$ 799,776.47	$1,214,641.38	$1,098,070.15	$ 229,802.93	$1,036,582.40	$ 3,668.41	$ 415,800.00	$ 644,716.81	$1,239,310.11	$ 1,330,493.84	$ 1,047,350.00	$ -	$ -	$ -	$ -
ENDING BALANCE	$ (143,189.49)	$ (10,519.41)	$ (263,463.06)	$ -	$ 246,818.40	$ -	$ 50,409.07	$ 46,474.19	$ 53,396.60	$ 218,809.61	$ 485,943.08	$ 438,593.08	$ 538,593.08	$ 638,593.08	$ 738,593.08	$ 838,593.08
PER FUND REPORT	$ (143,189.49)	$ (10,519.41)	$ (263,463.06)	$ -	$ 246,818.40	$ -	$ 50,409.07	$ 46,474.19	$ 53,396.60	$ 218,809.61	$ 485,943.08					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					

NOTE: An adjustment was made to the 2006 ending balance; therefore, the beginning balance for 2007 had to be manually entered to balance. The 2013 Budget for Total Spendable Appropriations was reduced.

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Other Funds

SUMMARY OF OTHER FUNDS

	Actual											Budget	Budget	Projected		
Emergency Medical & Equipment Fund #268	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 7,866.52	$ 103,510.67	$ 97,786.11	$ 60,216.60	$ 31,447.24	$ 193,756.48	$ 149,161.23	$ 47,445.52	$ 134,607.54	$ 54,728.76	$ 17,731.15	$ -	$ (94,000.00)	$ 6,000.00	$ 108,000.00	$ 212,040.00
TOTAL REVENUE	$ 116,878.15	$ 63,125.00	$ 55,750.00	$ 158,862.50	$ 212,352.68	$ 154,310.96	$ 89,886.97	$ 249,373.41	$ 151,145.84	$ 136,063.52	$ 148,101.83	$ 150,000.00	$ 100,000.00	$ 102,000.00	$ 104,040.00	$ 106,120.80
TOTAL SPENDABLE APPROP.	$ 21,234.00	$ 68,849.56	$ 93,319.51	$ 187,631.86	$ 50,043.44	$ 198,906.21	$ 191,602.68	$ 162,211.39	$ 231,024.62	$ 173,061.13	$ 165,832.98	$ 244,000.00	$ -	$ -	$ -	$ -
ENDING BALANCE	$ 103,510.67	$ 97,786.11	$ 60,216.60	$ 31,447.24	$ 193,756.48	$ 149,161.23	$ 47,445.52	$ 134,607.54	$ 54,728.76	$ 17,731.15	$ -	$ (94,000.00)	$ 6,000.00	$ 108,000.00	$ 212,040.00	$ 318,160.80
PER FUND REPORT	$ 103,510.67	$ 97,786.11	$ 60,216.60	$ 31,447.24	$ 193,756.48	$ 149,161.23	$ 47,445.52	$ 134,607.54	$ 54,728.76	$ 17,731.15	$ -					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					

COIT Capitalized Interest #307	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 6.38	$ 104,113.04	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 699,500.00	$ 349,500.00	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUE	$ 626,265.49	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,035,416.67	$ -	$ 1,750.00	$ -	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ 522,158.83	$ 104,113.04	$ -	$ -	$ -	$ -	$ -	$ -	$ 335,916.67	$ 350,000.00	$ 351,250.00	$ -	$ -	$ -	$ -	$ -
ENDING BALANCE	$ 104,113.04	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 699,500.00	$ 349,500.00	$ -	$ -	$ -	$ -	$ -	$ -
PER FUND REPORT	$ 104,113.04	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 699,500.00	$ 349,500.00	$ -					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Other Funds

SUMMARY OF OTHER FUNDS

Bond #2 Debt Service Fund #308

	Actual											Budget	Budget	Projected		
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 74,384.39	$ 34,672.27	$ 25,968.43	$ 26,720.71	$ 10,204.09	$ -	$ 22,143.83	$ 22,068.53	$ 12,568.57	$ 4,772.33	$ 40,119.58	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUE	$ 116,425.38	$ 147,245.16	$ 155,412.78	$ 255,062.13	$ 144,054.66	$ 176,868.83	$ 153,854.70	$ 144,373.79	$ 146,712.51	$ 190,182.25	$ 37,685.42	$ -	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ 156,137.50	$ 155,949.00	$ 154,660.50	$ 271,578.75	$ 154,258.75	$ 154,725.00	$ 153,930.00	$ 153,873.75	$ 154,508.75	$ 154,835.00	$ 77,805.00	$ -	$ -	$ -	$ -	$ -
ENDING BALANCE	$ 34,672.27	$ 25,968.43	$ 26,720.71	$ 10,204.09	$ -	$ 22,143.83	$ 22,068.53	$ 12,568.57	$ 4,772.33	$ 40,119.58	$ -	$ -	$ -	$ -	$ -	$ -
PER FUND REPORT	$ 34,672.27	$ 25,968.43	$ 26,720.71	$ 10,204.09	$ -	$ 22,143.83	$ 22,068.53	$ 12,568.57	$ 4,772.33	$ 40,119.58	$ -					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					

L.E.A.F. Fund #242

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ -	$ -	$ 1,117.44	$ 3,978.44	$ 4,681.48	$ 4,811.80	$ 5,713.21	$ 1,483.21	$ 3,956.55	$ 6,513.78	$ 10,105.43	$ 6,806.53	$ (8,193.47)	$ (3,193.47)	$ 1,906.53	$ 7,108.53
TOTAL REVENUE	$ -	$ 1,117.44	$ 2,961.00	$ 703.04	$ 130.32	$ 901.41	$ -	$ 2,687.67	$ 4,130.80	$ 6,642.95	$ 680.90	$ 5,000.00	$ 5,000.00	$ 5,100.00	$ 5,202.00	$ 5,306.04
TOTAL SPENDABLE APPROP.	$ -	$ -	$ 100.00	$ -	$ -	$ -	$ 4,230.00	$ 214.33	$ 1,573.57	$ 3,051.30	$ 3,979.80	$ 20,000.00	$ -	$ -	$ -	$ -
ENDING BALANCE	$ -	$ 1,117.44	$ 3,978.44	$ 4,681.48	$ 4,811.80	$ 5,713.21	$ 1,483.21	$ 3,956.55	$ 6,513.78	$ 10,105.43	$ 6,806.53	$ (8,193.47)	$ (3,193.47)	$ 1,906.53	$ 7,108.53	$ 12,414.57
PER FUND REPORT	$ -	$ 1,117.44	$ 3,978.44	$ 4,681.48	$ 4,811.80	$ 5,713.21	$ 1,483.21	$ 3,956.55	$ 6,513.78	$ 10,105.43	$ 6,806.53					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

SUMMARY OF OTHER FUNDS

	Actual											Budget	Budget	Projected		
Rainy Day Fund #403	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 588,571.29	$ 588,571.29	$ 553,578.29	$ 425,378.22	$ 394,099.68	$ 257,395.36	$ 106,323.91	$ 1,050,128.05	$ 332,696.21	$ 846,417.10	$ 1,000,000.00	$ 1,000,000.00	$ 750,000.00	$ 500,000.00	$ 245,000.00	$ (15,100.00)
TOTAL REVENUE	$ -	$ 131,000.00	$ 552,284.01	$ -	$ (73,833.42)	$ (106,594.03)	$ 943,804.14	$ (94,431.84)	$ 729,931.84	$ 153,582.90	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ -	$ 165,993.00	$ 680,484.08	$ 31,278.54	$ 62,870.90	$ 44,477.42	$ -	$ 623,000.00	$ 216,210.95	$ -	$ -	$ 250,000.00	$ 250,000.00	$ 255,000.00	$ 260,100.00	$ 265,302.00
ENDING BALANCE	$ 588,571.29	$ 553,578.29	$ 425,378.22	$ 394,099.68	$ 257,395.36	$ 106,323.91	$ 1,050,128.05	$ 332,696.21	$ 846,417.10	$ 1,000,000.00	$ 1,000,000.00	$ 750,000.00	$ 500,000.00	$ 245,000.00	$ (15,100.00)	$ (280,402.00)
PER FUND REPORT	$ 588,571.29	$ 553,578.29	$ 425,378.22	$ 394,099.68	$ 257,395.36	$ 106,323.91	$ 1,050,128.05	$ 332,696.21	$ 846,417.10	$ 1,000,000.00	$ 1,000,000.00					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					

NOTE: The Indiana General Assembly adopted HB 1275 which was signed by the Governor on April 20, 2011 and is effective as of July 1, 2011. HB 1275 allows the transfer of money from EDIT funds or Rainy Day Funds to the General Fund or any appropriated funds of a County, City or Town by adopting a resolution or ordinance. Previously, a unit would have been required to advertise and hold a public hearing for an additional appropriation in order to accomplish this transfer of funds.

PSB Lease Rental Pymt. Fund #546	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ 276.23	$ 299,162.70	$ 39,748.66	$ 30,355.96	$ 41,985.86	$ 152,801.43	$ 194,301.31	$ 61,042.61	$ 57,556.02	$ 283,306.01	$ 737,844.98	$ 311,302.36	$ 249,195.36	$ 191,527.11	$ 148,118.45	$ 121,241.39
TOTAL REVENUE	$ 557,330.22	$ 528,097.74	$ 521,077.05	$ 547,504.90	$ 385,353.07	$ 597,562.38	$ 441,260.05	$ 568,913.41	$ 801,562.49	$ 1,030,951.47	$ 127,957.38	$ 484,393.00	$ 488,331.75	$ 502,591.34	$ 519,122.94	$ 536,225.93
TOTAL SPENDABLE APPROP.	$ 258,443.75	$ 787,511.78	$ 528,587.75	$ 535,875.00	$ 274,537.50	$ 556,062.50	$ 574,518.75	$ 572,400.00	$ 575,812.50	$ 576,412.50	$ 554,500.00	$ 546,500.00	$ 546,000.00	$ 546,000.00	$ 546,000.00	$ 546,000.00
ENDING BALANCE	$ 299,162.70	$ 39,748.66	$ 32,237.96	$ 41,985.86	$ 152,801.43	$ 194,301.31	$ 61,042.61	$ 57,556.02	$ 283,306.01	$ 737,844.98	$ 311,302.36	$ 249,195.36	$ 191,527.11	$ 148,118.45	$ 121,241.39	$ 111,467.32
PER FUND REPORT	$ 299,162.70	$ 39,748.66	$ 32,237.96	$ 41,985.86	$ 152,801.43	$ 194,301.31	$ 61,042.61	$ 57,556.02	$ 283,306.01	$ 737,844.98	$ 311,302.36					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					

NOTE: An adjustment was made to the 2006 ending balance; therefore, the beginning balance for 2007 had to be manually entered to balance.

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

SUMMARY OF OTHER FUNDS

	Actual											Budget	Budget	Projected		
G.O. Bond 2005 Parks Fund #311																
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ -	$ -	$ 1,470,960.56	$ 90,050.62	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUE	$ -	$ 1,527,924.00	$ 50,463.00	$ 57,234.65	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ -	$ 56,963.44	$ 1,431,372.94	$ 147,285.27	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ENDING BALANCE	$ -	$ 1,470,960.56	$ 90,050.62	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PER FUND REPORT	$ -	$ 1,470,960.56	$ 90,050.62	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
G.O. Bond 2005 Debt Service Fund #312																
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ -	$ -	$ 59,169.40	$ 93,471.54	$ 30,342.95	$ -	$ 36,154.38	$ 5,961.41	$ 193,963.79	$ 5,868.68	$ 157,749.18	$ 190,419.55	$ 195,860.55	$ 216,197.00	$ 18,379.75	$ 18,379.75
TOTAL REVENUE	$ -	$ 64,100.00	$ 182,624.64	$ 230,768.91	$ 184,454.55	$ 312,251.88	$ 295,104.53	$ 574,487.38	$ 217,889.89	$ 561,490.50	$ 460,292.87	$ 435,201.00	$ 474,053.95	$ 264,932.75	$ -	$ -
TOTAL SPENDABLE APPROP.	$ -	$ 4,930.60	$ 148,322.50	$ 293,897.50	$ 214,797.50	$ 276,097.50	$ 325,297.50	$ 386,485.00	$ 405,985.00	$ 409,610.00	$ 427,622.50	$ 429,760.00	$ 453,717.50	$ 462,750.00	$ -	$ -
ENDING BALANCE	$ -	$ 59,169.40	$ 93,471.54	$ 30,342.95	$ -	$ 36,154.38	$ 5,961.41	$ 193,963.79	$ 5,868.68	$ 157,749.18	$ 190,419.55	$ 195,860.55	$ 216,197.00	$ 18,379.75	$ 18,379.75	$ 18,379.75
PER FUND REPORT	$ -	$ 59,169.40	$ 93,471.54	$ 30,342.95	$ -	$ 36,154.38	$ 5,961.41	$ 193,963.79	$ 5,868.68	$ 157,749.18	$ 190,419.55					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					
Sports Campus Operating Fund #640																
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ -	$ -	$ (85,891.62)	$ 301,345.30	$ 231,928.81	$ 204,811.81	$ 128,587.49	$ 64,700.49	$ 97,485.49	$ -	$ 465,712.83	$ 34,542.59	$ (597,723.41)	$ 572,276.59	$ 1,765,676.59	$ 2,982,944.59
TOTAL REVENUE	$ -	$ -	$ 388,558.92	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000.00	$ 1,185,518.67	$ 1,170,000.00	$ 1,170,000.00	$ 1,193,400.00	$ 1,217,268.00	$ 1,241,613.36
TOTAL SPENDABLE APPROP.	$ -	$ 85,891.62	$ 1,322.00	$ 69,416.49	$ 27,117.00	$ 76,224.32	$ 63,887.00	$ (32,785.00)	$ 97,485.49	$ 34,287.17	$ 1,616,688.91	$ 1,802,266.00	$ -	$ -	$ -	$ -
ENDING BALANCE	$ -	$ (85,891.62)	$ 301,345.30	$ 231,928.81	$ 204,811.81	$ 128,587.49	$ 64,700.49	$ 97,485.49	$ -	$ 465,712.83	$ 34,542.59	$ (597,723.41)	$ 572,276.59	$ 1,765,676.59	$ 2,982,944.59	$ 4,224,557.95
PER FUND REPORT	$ -	$ (85,891.62)	$ 301,345.30	$ 231,928.81	$ 204,811.81	$ 128,587.49	$ 64,700.49	$ 97,485.49	$ -	$ 465,712.83	$ 34,542.59					
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -					

NOTE: An adjustment was made to the 2006 ending balance; therefore, the beginning balance for 2007 had to be manually entered to balance.

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of Other Funds

Fund 205 Greenspace Beautification Fund

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
234	Greenspace Sponsorship	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500.00	$ -			$ -		$ -		$ -
439	Greenspace Donation	-	-	-	-	-	-	-	-	-	-	-	-			-		-		-
990	Greenspace Beautification	-	-	10,532.00	13,054.20	(12,924.20)	6,119.09	20,040.00	-	3,159.00	3,731.63	-	3,500.00	3,500.00	2.00%	3,570.00	2.00%	3,641.40	2.00%	3,714.23
	Total	$ -	$ -	$ 10,532.00	$ 13,054.20	$ (12,924.20)	$ 6,119.09	$ 20,040.00	$ -	$ 3,159.00	$ 3,731.63	$ 1,500.00	$ 3,500.00	$ 3,500.00		$ 3,570.00		$ 3,641.40		$ 3,714.23
Fund Code	**Appropriations**																			
5349	Greenspace - Services	$ -	$ -	$ 3,486.20	$ 25,100.00	$ (25,100.00)	$ 12,175.00	$ 2,000.00	$ 6,859.55	$ 8,570.42	$ -	$ -	$ -		N/A	$ -	N/A	$ -	N/A	$ -
5347	Greenspace - Promotions	-	-	-	-	-	-	-	-	-	12,197.35	120.00	2,200.00		N/A	-	N/A	-	N/A	-
	Total	$ -	$ -	$ 3,486.20	$ 25,100.00	$ (25,100.00)	$ 12,175.00	$ 2,000.00	$ 6,859.55	$ 8,570.42	$ 12,197.35	$ 120.00	$ 2,200.00	$ -		$ -		$ -		$ -
	Per Budget									$ 8,570.42	$ 12,197.35	$ 120.00	$ 2,200.00	$ -						
	Difference									$ -	$ -	$ -	$ -	$ -						

Fund 239 Law Enforcement Fund

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
396	Operation Pull Over	$ 9,333.55	$ 11,199.35	$ 25,392.20	$ 47,270.20	$ 28,422.27	$ 32,384.79	$ 31,388.93	$ 29,424.56	$ 40,716.42	$ 26,574.91	$ 16,169.41	$ 25,000.00	$ 25,000.00	2.00%	$ 25,500.00	2.00%	$ 26,010.00	2.00%	$ 26,530.20
540	Law Enforcement Court Fees	14,596.50	20,681.73	11,838.45	19,809.97	31,775.43	22,917.48	2,714.18	3,000.48	2,206.42	6,914.32	19,170.38	2,000.00	2,000.00	2.00%	2,040.00	2.00%	2,080.80	2.00%	2,122.42
541	Law Enforcement Trng. Fees	54.32	1,386.00	2,340.11	175.10	-	10.00	-	-	300.36	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
542	Law Enforcement Reports	4,516.00	5,628.00	6,305.74	4,683.85	4,549.00	3,663.57	3,461.65	3,318.77	2,897.90	2,610.85	2,885.20	2,000.00	2,000.00	2.00%	2,040.00	2.00%	2,080.80	2.00%	2,122.42
543	Law Enforcement Gun Permits	850.00	950.00	4,591.68	5,590.00	8,335.00	12,795.00	9,907.74	8,530.00	15,220.40	18,375.00	18,220.00	15,000.00	15,000.00	2.00%	15,300.00	2.00%	15,606.00	2.00%	15,918.12
544	Parking Violations	-	-	-	777.00	200.00	216.00	24.00	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
546	City Court Fees/Noblesville	-	-	-	-	-	52,867.75	142,484.75	72,416.00	128,399.75	88,544.00	192,351.27	150,000.00	150,000.00	2.00%	153,000.00	2.00%	156,060.00	2.00%	159,181.20
555	Parking Pass Fees	-	-	-	160.00	160.00	80.00	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
990	Law Enforcement Misc.	-	-	-	-	-	20,000.00	14,590.40	28,300.34	93,572.11	184.36	-	10,000.00	10,000.00	2.00%	10,200.00	2.00%	10,404.00	2.00%	10,612.08
	Total	$ 29,350.37	$ 39,845.08	$ 50,468.18	$ 78,466.12	$ 73,441.70	$ 144,934.59	$ 204,571.65	$ 144,990.15	$ 283,313.36	$ 143,203.44	$ 248,796.26	$ 204,000.00	$ 204,000.00		$ 208,080.00		$ 212,241.60		$ 216,486.43
Fund Code	**Appropriations**																			
2334	Travel/Trng./Seminars	$ 48,043.45	$ 25,000.00	$ 27,451.00	$ 45,303.91	$ 68,503.49	$ 65,254.28	$ 149,638.11	$ 99,654.79	$ -	$ 28,119.75	$ 65,300.00	$ 100,000.00		N/A	$ -	N/A	$ -	N/A	$ -
1990	Law Enforcement Misc.	-	-	-	-	-	-	-	-	86,556.65	-	-	-		N/A	-	N/A	-	N/A	-
2473	Law Enforcement Leases	-	-	-	-	-	20,000.00	-	87,883.66	54,961.33	57,487.76	210,484.44	190,545.00		2.00%	-	2.00%	-	2.00%	-
	Total	$ 48,043.45	$ 25,000.00	$ 27,451.00	$ 45,303.91	$ 68,503.49	$ 85,254.28	$ 149,638.11	$ 187,538.45	$ 141,517.98	$ 85,607.51	$ 275,784.44	$ 290,545.00	$ -		$ -		$ -		$ -
	Per Budget									$ 141,517.98	$ 85,607.51	$ 275,784.44	$ 290,545.00							
	Difference									$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of Other Funds

Fund 241 Police Donation Fund

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
439	Police - Donation Fund	$ (98.89)	$ 680.00	$ -	$ 100.00	$ 50.00	$ -	$ 5,547.00	$ 4,985.00	$ 5,047.00	$ 4,520.00	$ 4,100.00	$ 2,000.00	$ 2,000.00	2.00%	$ 2,040.00	2.00%	$ 2,080.80	2.00%	$ 2,122.42
	Total	$ (98.89)	$ 680.00	$ -	$ 100.00	$ 50.00	$ -	$ 5,547.00	$ 4,985.00	$ 5,047.00	$ 4,520.00	$ 4,100.00	$ 2,000.00	$ 2,000.00		$ 2,040.00		$ 2,080.80		$ 2,122.42

Fund Code	Appropriations																			
1347	Police - Donation	$ 697.46	$ -	$ -	$ -	$ -	$ 3,943.80	$ 5,058.87	$ 1,788.61	$ 4,697.98	$ 6,368.89	$ 2,847.58	$ -		2.00%	$ -	2.00%	$ -	2.00%	$ -
2347	Police	-	-	-	-	-	-	-	-	-	-	-	20,000.00		2.00%	-	2.00%	-	2.00%	-
	Total	$ 697.46	$ -	$ -	$ -	$ -	$ 3,943.80	$ 5,058.87	$ 1,788.61	$ 4,697.98	$ 6,368.89	$ 2,847.58	$ 20,000.00	$ -		$ -		$ -		$ -
	Per Budget									$ 4,697.98	$ 6,368.89	$ 2,847.58	$ 20,000.00							
	Difference									$ -	$ -	$ -	$ -							

Fund 264 Road & Street Improvement Fund

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
437	Road & Street Improvement	$ 10,000.00	$ 932,446.55	$ 961,697.73	$ 838,993.61	$ 476,621.33	$ 789,764.00	$ 54,077.48	$ 411,865.12	$ 589,760.00	$ 1,189,533.17	$ 1,597,627.31	$ 1,000,000.00	$ 100,000.00	N/A	$ 100,000.00	N/A	$ 100,000.00	N/A	$ 100,000.00
502	Transfers/Road & Street	-	-	-	-	-	-	-	-	61,879.22	215,189.95	-	-		2.00%	-	2.00%	-	2.00%	-
	Total	$ 10,000.00	$ 932,446.55	$ 961,697.73	$ 838,993.61	$ 476,621.33	$ 789,764.00	$ 54,077.48	$ 411,865.12	$ 651,639.22	$ 1,404,723.12	$ 1,597,627.31	$ 1,000,000.00	$ 100,000.00		$ 100,000.00		$ 100,000.00		$ 100,000.00

Fund Code	Appropriations																			
1349	Impact Services	$ 289,720.11	$ 799,776.47	$ 1,214,641.38	$ 1,098,070.15	$ 229,802.93	$ 1,036,582.40	$ 3,668.41	$ 415,800.00	$ 644,716.81	$ 1,239,310.11	(1) $ -	(1) $ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -
3231	Impact Subgrade	-	-	-	-	-	-	-	-	-	-	565.73	-	-	N/A	-	N/A	-	N/A	-
3232	Impact Stone	-	-	-	-	-	-	-	-	-	-	34,000.00	-	-	N/A	-	N/A	-	N/A	-
3309	Impact - Consulting	-	-	-	-	-	-	-	-	-	-	1,295,928.11	47,350.00	-	N/A	-	N/A	-	N/A	-
3349	Impact - Services	-	-	-	-	-	-	-	-	-	-	-	1,000,000.00	-	N/A	-	N/A	-	N/A	-
	Total	$ 289,720.11	$ 799,776.47	$ 1,214,641.38	$ 1,098,070.15	$ 229,802.93	$ 1,036,582.40	$ 3,668.41	$ 415,800.00	$ 644,716.81	$ 1,239,310.11	$ 1,330,493.84	$ 1,047,350.00	$ -		$ -		$ -		$ -
	Per Budget									$ 644,716.81	$ 1,239,310.11	$ 1,330,493.84	$ 1,047,350.00							
	Difference									$ -	$ -	$ -	$ -							

(1) Reduced

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of Other Funds

Fund 268 Emergency Medical & Equip. Fund

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
131	EMS Transfer	$ -	$ -	$ -	$ 30,000.00	$ -	$ -	$ -	$ 50,075.00	$ -	$ -	$ 9,593.59	$ -		2.00%	$ -	2.00%	$ -	2.00%	$ -
454	EMS Ambulance Fee	-	-	-	-	-	-	-	-	-	-	138,508.24	-		2.00%	-	2.00%	-	2.00%	-
477	Emergency Medical Equip.	116,878.15	63,125.00	55,750.00	128,862.50	212,352.68	154,310.96	89,886.97	199,298.41	151,145.84	136,063.52	-	150,000.00	100,000.00	2.00%	102,000.00	2.00%	104,040.00	2.00%	106,120.80
	Total	$ 116,878.15	$ 63,125.00	$ 55,750.00	$ 158,862.50	$ 212,352.68	$ 154,310.96	$ 89,886.97	$ 249,373.41	$ 151,145.84	$ 136,063.52	$ 148,101.83	$ 150,000.00	$ 100,000.00		$ 102,000.00		$ 104,040.00		$ 106,120.80
Fund Code	**Appropriations**																			
2349	Contractual Services	$ -	$ 14,200.14	$ 8,451.41	$ 19,086.22	$ 2,742.31	$ 62,772.59	$ 63,192.85	$ 24,024.24	$ 20,577.48	$ 26,963.38	$ 28,128.55	$ 59,500.00		2.00%	$ -	1.50%	$ -	2.00%	$ -
2224	Operating Supplies	-	-	-	-	-	-	-	-	-	39,905.67	45,159.38	25,000.00		2.00%	-	1.50%	-	2.00%	-
2472	Equipment Purchases	-	26,204.39	15,269.99	50,000.00	55,000.00	49,990.90	40,074.36	8,314.91	96,006.46	40,471.65	35,797.98	74,500.00		2.00%	-	1.50%	-	2.00%	-
2473	Emergency Medical	21,234.00	28,445.03	69,598.11	118,545.64	(7,698.87)	86,142.72	88,335.47	129,872.24	114,440.68	65,720.43	56,747.07	85,000.00		2.00%	-	1.50%	-	2.00%	-
	Total	$ 21,234.00	$ 68,849.56	$ 93,319.51	$ 187,631.86	$ 50,043.44	$ 198,906.21	$ 191,602.68	$ 162,211.39	$ 231,024.62	$ 173,061.13	$ 165,832.98	$ 244,000.00	$ -		$ -		$ -		$ -
	Per Budget									$ 231,024.62	$ 173,061.13	$ 165,832.98	$ 244,000.00							
	Difference									$ -	$ -	$ -	$ -							

Fund 307 2011 COIT Capitalized Interest

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
110	Property Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		3.10%	$ -	2.60%	$ -	3.10%	$ -
122	Excise	-	-	-	-	-	-	-	-	-	-	-	-		0.00%	-	0.00%	-	0.00%	-
131	2011 COIT Bond Proceeds Interest	-	-	-	-	-	-	-	-	-	-	1,750.00	-		0.00%	-	0.00%	-	0.00%	-
280	G.O. Bond	626,265.49	-	-	-	-	-	-	-	1,035,416.67	-	-	-		2.00%	-	2.00%	-	2.00%	-
610	Interest on Investments	-	-	-	-	-	-	-	-	-	-	-	-		5.00%	-	5.00%	-	5.00%	-
	Total	$ 626,265.49	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,035,416.67	$ -	$ 1,750.00	$ -	$ -		$ -		$ -		$ -
Fund Code	**Appropriations**																			
1309	Consulting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		2.00%	$ -	1.50%	$ -	2.00%	$ -
1330	Attorney Fees - Gen.	-	-	-	-	-	-	-	-	-	-	-	-		2.00%	-	1.50%	-	2.00%	-
1380	Principal Payments COIT	-	-	-	-	-	-	-	-	-	-	-	-		5.00%	-	2.00%	-	5.00%	-
1381	Interest Payments COIT	-	-	-	-	-	-	-	-	335,916.67	350,000.00	351,250.00	-		5.00%	-	2.00%	-	5.00%	-
1349	Contractual Services	444,020.08	90,201.66	-	-	-	-	-	-	-	-	-	-		2.00%	-	1.50%	-	2.00%	-
1365	Bond Equipment - Gen.	78,138.75	13,911.38	-	-	-	-	-	-	-	-	-	-		2.00%	-	1.50%	-	2.00%	-
	Total	$ 522,158.83	$ 104,113.04	$ -	$ -	$ -	$ -	$ -	$ -	$ 335,916.67	$ 350,000.00	$ 351,250.00	$ -	$ -		$ -		$ -		$ -
	Per Budget									$ 335,916.67	$ 350,000.00	$ 351,250.00	$ -							
	Difference									$ -	$ -	$ -	$ -							

Analysis of Other Funds

Fund 308 Bond #2 Debt Service Fund DLGF 182 **The 2001 Bonds final payment is 1/15/14.**

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
110	Property Tax	$ 114,072.37	$ 140,808.09	$ 145,347.97	$ 123,639.65	$ 88,854.48	$ 163,982.85	$ 173,570.09	$ 164,751.28	$ 136,196.12	$ 178,120.57	$ 34,389.38	$ -	$ -	3.10%	$ -	3.50%	$ -	3.50%	$ -
	Circuit Breaker	-	-	-	-	-	(495)	(36,031)	(31,269)	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
121	FIT	1,579.69	91.00	78.00	91.00	30.00	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
122	Excise Tax	68.00	5,465.69	9,184.87	14,630.40	10,093.18	13,029.21	16,002.39	10,612.76	10,221.41	11,784.54	2,344.15	-	-	0.00%	-	0.00%	-	0.00%	-
123	CVET	705.32	880.38	801.94	701.08	376.72	351.77	313.22	278.75	294.98	277.14	51.58	-	-	2.00%	-	2.00%	-	2.00%	-
131	GO Bond #2 Transfer	-	-	-	-	-	-	-	-	-	-	900.31	-	-	N/A	-	N/A	-	N/A	-
280	Bond #2 Debt Service Fund **(1)**	-	-	-	116,000.00	44,700.28	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ 116,425.38	$ 147,245.16	$ 155,412.78	$ 255,062.13	$ 144,054.66	$ 176,868.83	$ 153,854.70	$ 144,373.79	$ 146,712.51	$ 190,182.25	$ 37,685.42	$ -	$ -		$ -		$ -		$ -
Fund Code	**Appropriations**																			
1001	G.O. Bond	$ -	$ 467.00	$ 23.00	$ 116,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		N/A	$ -	N/A	$ -	N/A	$ -
8280	2001 Bond 32 Debt Service	156,137.50	155,482.00	154,637.50	155,578.75	154,258.75	154,725.00	153,930.00	153,873.75	154,508.75	154,835.00	77,805.00	-		N/A	-	N/A	-	N/A	-
	Total	$ 156,137.50	$ 155,949.00	$ 154,660.50	$ 271,578.75	$ 154,258.75	$ 154,725.00	$ 153,930.00	$ 153,873.75	$ 154,508.75	$ 154,835.00	$ 77,805.00	$ -	$ -		$ -		$ -		$ -
	Per Budget									$ 154,508.75	$ 154,835.00	$ 77,805.00	$ -							
	Difference									$ -	$ -	$ -	$ -							

Fund 242 L.E.A.F. Fund

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
422	L.E.A.F. Fund (Evidence Money)	$ -	$ 1,117.44	$ 2,961.00	$ 703.04	$ 130.32	$ 901.41	$ -	$ 2,687.67	$ 4,130.80	$ 6,642.95	$ 680.90	$ 5,000.00	$ 5,000.00	2.00%	$ 5,100.00	2.00%	$ 5,202.00	2.00%	$ 5,306.04
	Total	$ -	$ 1,117.44	$ 2,961.00	$ 703.04	$ 130.32	$ 901.41	$ -	$ 2,687.67	$ 4,130.80	$ 6,642.95	$ 680.90	$ 5,000.00	$ 5,000.00		$ 5,100.00		$ 5,202.00		$ 5,306.04
Fund Code	**Appropriations**																			
1349	Contractual Services	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,230.00	$ 214.33	$ 1,573.57	$ 2,716.34	$ -	$ -		N/A	$ -	N/A	$ -	N/A	$ -
1422	L.E.A.F. Fund	-	-	100.00	-	-	-	-		-	-	-	-		2.00%	-	2.00%	-	2.00%	-
2330	L.E.A.F. Legal Consulting	-	-	-	-	-	-	-	-	-	-	254.00	20,000.00		2.00%	-	2.00%	-	2.00%	-
2472	L.E.A.F. Equipment	-	-	-	-	-	-	-	-	-	334.96	3,725.80	-		0.00%	-	0.00%	-	0.00%	-
	Total	$ -	$ -	$ 100.00	$ -	$ -	$ -	$ 4,230.00	$ 214.33	$ 1,573.57	$ 3,051.30	$ 3,979.80	$ 20,000.00	$ -		$ -		$ -		$ -
	Per Budget									$ 1,573.57	$ 3,051.30	$ 3,979.80	$ -							
	Difference									$ -	$ -	$ -	$ 20,000.00							

(1) This is the amount needed to pay the bond issue each year. For 2012 and 2013, this is expected to come from COIT.

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of Other Funds

Fund 403 Rainy Day Fund

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
131	COIT - Special 2002 **(1)**	$ -	$ 131,000.00	$ 552,284.01	$ -	$ (73,833.42)	$ (106,594.03)	$ 943,804.14	$ (94,431.84)	$ 729,931.84	$ 153,582.90	$ -	$ -	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
	Total	$ -	$ 131,000.00	$ 552,284.01	$ -	$ (73,833.42)	$ (106,594.03)	$ 943,804.14	$ (94,431.84)	$ 729,931.84	$ 153,582.90	$ -	$ -	$ -		$ -		$ -		$ -
Fund Code	**Appropriations**																			
1349	Contractual Services	$ -	$ 34,993.00	$ 600,000.00	$ 28,831.95	$ 94,741.80	$ 46,237.42	$ -	$ 623,000.00	$ 216,210.95	$ -	$ -	$ 250,000.00	$ 250,000.00	2.00%	$ 255,000.00	2.00%	$ 260,100.00	2.00%	$ 265,302.00
1400	Land Purchases	-	60,000.00	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1425	Building Improvements	-	50,000.00	32,400.00	2,446.59	(2,622.74)	(1,138.92)	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1472	Equipment Purchases	-	21,000.00	48,084.08	-	(29,248.16)	(621.08)	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1473	Vehicle Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ -	$ 165,993.00	$ 680,484.08	$ 31,278.54	$ 62,870.90	$ 44,477.42	$ -	$ 623,000.00	$ 216,210.95	$ -	$ -	$ 250,000.00	$ 250,000.00		$ 255,000.00		$ 260,100.00		$ 265,302.00
	Per Budget									$ 216,210.95	$ -	$ -	$ 250,000.00	$ 250,000.00						
	Difference									$ -	$ -	$ -	$ -	$ -						

Fund 546 - PSB Lease Rental Pymt. Fund DLGF 180

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
110	PSB - Property Tax	$ 459,351.78	$ 421,614.06	$ 417,907.72	$ 412,959.66	$ 299,801.35	$ 532,652.90	$ 425,017.60	$ 504,729.89	$ 474,663.70	$ 653,102.39	$ 380,955.41	$ 434,096.00	$ 445,000.00	3.10%	$ 458,795.00	3.50%	$ 474,852.83	3.50%	$ 491,472.67
	Circuit Breaker	-	-	-	-	-	(1,610)	(51,067)	-	-	-	(27.00)	(65.00)	(68.25)	0.00%	(71.66)	0.00%	(75.25)	0.00%	(79.01)
121	PSB (FIT)	202.00	273.00	223.00	304.00	101.00	-	-	-	-	-	-	-		2.00%	-	2.00%	-	2.00%	-
122	License Excise Tax	6,361.16	16,365.67	26,406.21	48,865.52	34,175.14	42,375.39	43,459.13	40,129.48	35,623.15	43,209.96	26,371.69	26,743.00	20,000.00	0.00%	20,000.00	0.00%	20,000.00	0.00%	20,000.00
123	Debt Service CVET (PSB)	2,840.18	2,636.08	2,305.58	2,341.62	1,275.58	1,144.09	850.62	1,054.04	1,028.06	1,016.16	580.24	619.00	400.00	2.00%	408.00	2.00%	416.16	2.00%	424.48
	Transfer in from Rainy Day **(2)**	-	-	-	-	-	-	-	0.30	-	-	-	-		N/A	-	N/A	-	N/A	-
426	Twp. Lease Rental Pymt.	88,575.10	87,208.93	74,234.54	83,034.10	50,000.00	23,000.00	23,000.00	23,000.00	290,247.58	333,622.96	(279,922.96)	23,000.00	23,000.00	2.00%	23,460.00	2.00%	23,929.20	2.00%	24,407.78
	Total	$ 557,330.22	$ 528,097.74	$ 521,077.05	$ 547,504.90	$ 385,353.07	$ 597,562.38	$ 441,260.35	$ 568,913.71	$ 801,562.49	$ 1,030,951.47	$ 127,957.38	$ 484,393.00	$ 488,331.75		$ 502,591.34		$ 519,122.94		$ 536,225.93
	Per Revenue Report											$ 127,957.38								
	Difference											$ -								
Fund Code	**Appropriations**																			
1001	Debt Service	$ -	$ -	$ 69.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -
4366	PSB Lease Rental Pymt.	258,443.75	787,511.78	528,518.75	535,875.00	274,537.50	556,062.50	574,518.75	572,400.00	575,812.50	576,412.50	554,500.00	546,500.00	546,000.00	N/A	546,000.00	N/A	546,000.00	N/A	546,000.00
	Total	$ 258,443.75	$ 787,511.78	$ 528,587.75	$ 535,875.00	$ 274,537.50	$ 556,062.50	$ 574,518.75	$ 572,400.00	$ 575,812.50	$ 576,412.50	$ 554,500.00	$ 546,500.00	$ 546,000.00		$ 546,000.00		$ 546,000.00		$ 546,000.00
	Per Budget									$ 575,812.50	$ 576,412.50	$ 554,500.00	$ 546,500.00	$ 546,000.00						
	Difference									$ -	$ -	$ -	$ -	$ -						

(1) The revenue should come from excess COIT Distributions; No excess distributions are projected in the estimated period.

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of Other Funds

Fund 311 G.O. Bond 2005 Parks Fund

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
204	G.O. Bond 2005 Parks	$ -	$ 1,527,924.00	$ 50,463.00	$ 57,234.65	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
	Total	$ -	$ 1,527,924.00	$ 50,463.00	$ 57,234.65	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
1309	Consulting Fees/Parks	$ -	$ 25,506.97	$ 27,076.94	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
1349	Contractural	-	30,644.07	1,335,322.00	147,285.27	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1400	Land Purchasing/Parks	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
1472	Equipmemt/Parks	-	812.40	68,974.00	-	-	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ -	$ 56,963.44	$ 1,431,372.94	$ 147,285.27	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -

Fund 312 G.O. Bond 2005 Debt Service Fund 0183

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
110	G.O. Bond #3 Property Tax	$ -	$ -	$ 170,773.73	$ 110,042.85	$ 99,269.12	$ 289,490.30	$ 282,630.26	$ 655,573.25	$ 202,271.47	$ 525,879.86	$ 429,897.14	$ 409,453.00	$ 453,718.00	N/A	$ 255,000.00	N/A	$ -	N/A	$ -
	Circuit Breaker	-	-	-	-	-	(874)	(18,783)	(124,425)	-	-	(30.00)	(61.00)	(64.05)	0.00%	(67)	0.00%	-	0.00%	-
	Transfer from Rainy Day (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
121	G.O. Bond #3 FIT	-	-	91.00	81.00	34.00	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-
122	G.O. Bond #3 Excise	-	-	10,815.51	13,021.10	11,332.69	23,014.22	30,657.21	42,229.92	15,180.32	34,792.44	29,770.71	25,225.00	20,000.00	0.00%	9,700.00	0.00%	-	0.00%	-
123	G.O. Bond #3 CVET	-	-	944.40	623.96	422.98	621.36	600.06	1,109.21	438.10	818.20	655.02	584.00	400.00	2.00%	300.00	2.00%	-	2.00%	-
280	G.O. Bond 2005 Debt Svc.	-	64,100.00	-	107,000.00	73,395.76	-	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-
	Total	$ -	$ 64,100.00	$ 182,624.64	$ 230,768.91	$ 184,454.55	$ 312,251.88	$ 295,104.53	$ 574,487.38	$ 217,889.89	$ 561,490.50	$ 460,292.87	$ 435,201.00	$ 474,053.95		$ 264,932.75		$ -		$ -
	Per Revenue Report											$ 460,292.87								
	Difference											$ -								

Fund Code	Appropriations	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Estimated	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
1001	G.O. Bond Unappropriated	$ -	$ -	$ -	$ 107,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		N/A	$ -	N/A	$ -	N/A	$ -
1280	Bond Debt Service	-	4,930.60	148,322.50	186,897.50	214,797.50	276,097.50	325,297.50	386,485.00	405,985.00	409,610.00	427,622.50	429,760.00	453,717.50	N/A	462,750.00	N/A		N/A	-
	Total	$ -	$ 4,930.60	$ 148,322.50	$ 293,897.50	$ 214,797.50	$ 276,097.50	$ 325,297.50	$ 386,485.00	$ 405,985.00	$ 409,610.00	$ 427,622.50	$ 429,760.00	$ 453,717.50		$ 462,750.00		$ -		$ -
	Per Budget									$ 405,985.00	$ 409,610.00	$ 427,622.50	$ 429,760.00							
	Difference									$ -	$ -	$ -	$ -							

(1) This is the amount needed to pay the bond issue each year. For 2012, 2013, and 2014 this is expected to come from Rainy Day.

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of Other Funds

Fund 640 - Sports Campus Operating Fund

Fund Code	Revenue	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Factor Used	2017 Estimated	Projected Factor Used	2018 Estimated	Projected Factor Used	2019 Estimated
131	GP TsF	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000.00	$ -		0.00%	$ -	0.00%	$ -	0.00%	$ -
426	Sports Campus Operating	-	-	388,558.92	-	-	-	-	-	-	500,000.00	-	-		2.00%	-	2.00%	-	2.00%	-
650	Sports Campus Hotel Fee	-	-	-	-	-	-	-	-	-	-	110,675.00	100,000.00	100,000.00	2.00%	102,000.00	2.00%	104,040.00	2.00%	106,120.80
651	Sports Campus Field Fee	-	-	-	-	-	-	-	-	-	-	588,729.47	600,000.00	600,000.00	2.00%	612,000.00	2.00%	624,240.00	2.00%	636,724.80
652	Sports Campus Ad & Sponsor	-	-	-	-	-	-	-	-	-	-	292,492.70	300,000.00	300,000.00	2.00%	306,000.00	2.00%	312,120.00	2.00%	318,362.40
653	Sports Campus Concess'n Fee	-	-	-	-	-	-	-	-	-	-	149,311.04	150,000.00	150,000.00	2.00%	153,000.00	2.00%	156,060.00	2.00%	159,181.20
654	Sports Campus Event Tickets	-	-	-	-	-	-	-	-	-	-	4,775.66	5,000.00	5,000.00	2.00%	5,100.00	2.00%	5,202.00	2.00%	5,306.04
655	Sports Campus Parking	-	-	-	-	-	-	-	-	-	-	1,659.80	2,000.00	2,000.00	2.00%	2,040.00	2.00%	2,080.80	2.00%	2,122.42
656	Venue Rental	-	-	-	-	-	-	-	-	-	-	2,500.00	3,000.00	3,000.00	2.00%	3,060.00	2.00%	3,121.20	2.00%	3,183.62
960	Sports Campus Refund	-	-	-	-	-	-	-	-	-	-	10,375.00	10,000.00	10,000.00	2.00%	10,200.00	2.00%	10,404.00	2.00%	10,612.08
	Total	$ -	$ -	$ 388,558.92	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000.00	$ 1,185,518.67	$ 1,170,000.00	$ 1,170,000.00		$ 1,193,400.00		$ 1,217,268.00		$ 1,241,613.36

Fund Code	Appropriations																			
5224	Sports	$ -	$ 85,891.62	$ 1,322.00	$ 69,416.49	$ 27,117.00	$ 76,224.32	$ 63,887.00	$ (32,785.00)	$ 97,485.49	$ 7,248.99	$ 42,435.61	$ 65,500.00		2.00%	$ -	2.00%	$ -	2.00%	$ -
5339	Sports	-	-	-	-	-	-	-	-	-	-	26,085.00	26,085.00		2.00%	-	2.00%	-	2.00%	-
5341	Sports Campus - Electric	-	-	-	-	-	-	-	-	-	-	91,946.44	109,200.00		2.00%	-	2.00%	-	2.00%	-
5343	Sports Campus Bldg	-	-	-	-	-	-	-	-	-	-	498.06	138,453.00		2.00%	-	2.00%	-	2.00%	-
5348	Sports Campus	-	-	-	-	-	-	-	-	-	27,038.18	1,430,723.80	1,463,028.00		2.00%	-	2.00%	-	2.00%	-
5980	GP Temp Tsf Repmt	-	-	-	-	-	-	-	-	-	-	25,000.00	-		0.00%	-	0.00%	-	0.00%	-
	Total	$ -	$ 85,891.62	$ 1,322.00	$ 69,416.49	$ 27,117.00	$ 76,224.32	$ 63,887.00	$ (32,785.00)	$ 97,485.49	$ 34,287.17	$ 1,616,688.91	$ 1,802,266.00	$ -		$ -		$ -		$ -
	Per Budget									$ 97,485.49	$ 34,287.17	$ 1,616,688.91	$ 1,802,266.00							
	Difference									$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

SUMMARY OF SUPPLEMENTAL RESERVE FUND #641

	Actual		Budget	Budget	Projected		
	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ -	$ -	$ 9,103,436.00	$ 7,108,436.00	$ 7,113,436.00	$ 7,118,436.00	$ 7,123,436.00
TOTAL REVENUE	$ -	$9,919,925.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
TOTAL SPENDABLE APPROP	$ -	$ 816,489.00	$ 2,000,000.00	$ -	$ -	$ -	$ -
ENDING BALANCE	$ -	$9,103,436.00	$ 7,108,436.00	$ 7,113,436.00	$ 7,118,436.00	$ 7,123,436.00	$ 7,128,436.00
PER FUND REPORT	$ -	$9,103,436.00					
DIFFERENCE	$ -	$ -					

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Analysis of Supplemental Reserve Fund #641

Fund Code	Revenue	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
	Utility Sale Proceeds	$ -	$9,919,925.00	$ -		N/A	$ -	N/A	$ -	N/A	$ -
	Interest			5,000.00	5,000.00	N/A	5,000.00	N/A	5,000.00	N/A	5,000.00
	Total	$ -	$9,919,925.00	$5,000.00	$5,000.00		$5,000.00		$5,000.00		$5,000.00

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of Supplemental Reserve Fund #641
(Continued)

Fund Code	Appropriations	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
	Debt Service	$ -	$ -	$ -		N/A	$ -	N/A	$ -	N/A	$ -
	Bank Charges	-	-	-		0.00%	-	0.00%	-	0.00%	-
	Misc.	-	816,489.00	2,000,000.00		0.00%	-	0.00%	-	0.00%	-
	Total	$ -	$ 816,489.00	$ 2,000,000.00	$ -		$ -		$ -		$ -
	Per Budget		$ -	$ -							
	Difference		$ 816,489.00	$ 2,000,000.00							

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

SUMMARY OF INFRASTRUCTURE IMPROVEMENTS FUND #651

	Actual		Budget	Budget	Projected		
	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ -	$ -	$ 25,711,278.00	$15,721,278.00	$15,731,278.00	$15,741,278.00	$15,751,278.00
TOTAL REVENUE	$ -	$47,235,158.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
TOTAL SPENDABLE APPROP	$ -	$21,523,880.00	$ 10,000,000.00	$ -	$ -	$ -	$ -
ENDING BALANCE	$ -	$25,711,278.00	$ 15,721,278.00	$15,731,278.00	$15,741,278.00	$15,751,278.00	$15,761,278.00
PER FUND REPORT	$ -	$25,711,278.00					
DIFFERENCE	$ -	$ -					

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Analysis of Infrastructure Improvements Fund #651

Fund Code	Revenue	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
	Utility Sale Proceeds	$ -	$47,235,158.00	$ -		N/A	$ -	N/A	$ -	N/A	$ -
	Interest			10,000.00	10,000.00	N/A	10,000.00	N/A	10,000.00	N/A	10,000.00
	Total	$ -	$47,235,158.00	$10,000.00	$10,000.00		$10,000.00		$10,000.00		$10,000.00

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Analysis of Infrastructure Improvements Fund #651
(Continued)

Fund Code	Appropriations	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
	Debt Service (1)	$ -	$ -	$ -		N/A	$ -	N/A	$ -	N/A	$ -
	Bank Charges	-	-	-		0.00%	-	0.00%	-	0.00%	-
	Misc.	-	21,523,880.00	10,000,000.00		0.00%	-	0.00%	-	0.00%	-
	Total	$ -	$21,523,880.00	$10,000,000.00	$ -		$ -		$ -		$ -
	Per Budget		$ -	$ -							
	Difference		$21,523,880.00	$10,000,000.00							

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

SUMMARY OF COIT BONDS DEBT SERVICE FUND #_____

	Actual		Budget	Budget	Projected		
	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ -	$ -	$ -	$ -	$ -	$ (464,340.00)	$ (966,450.00)
TOTAL REVENUE	$ -	$ -	$ -	$ -	$1,500,000.00	$1,750,000.00	$ 3,100,000.00
TOTAL SPENDABLE APPROP	$ -	$ -	$ -	$ -	$1,964,340.00	$2,252,110.00	$ 3,552,110.00
ENDING BALANCE	$ -	$ -	$ -	$ -	$ (464,340.00)	$ (966,450.00)	$ (1,418,560.00)
PER FUND REPORT	$ -	$ -					
DIFFERENCE	$ -	$ -					

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Analysis of COIT Bonds Debt Service Fund #_____

Fund Code	Revenue	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
	COIT **(1)**	$ -	$ -	$ -		N/A	$ -	N/A	$ -	N/A	$ -
	Transfer from TIF **(1)**					N/A	1,500,000.00	N/A	1,750,000.00	N/A	3,100,000.00
	Total	$ -	$ -	$ -	$ -		$1,500,000.00		$1,750,000.00		$3,100,000.00

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Analysis of COIT Bonds Debt Service Fund #_____
(Continued)

Fund Code	Appropriations	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
1349	Debt Service	$ -	$ -	$ -		N/A	$1,964,340.00	N/A	$2,252,110.00	N/A	$3,552,110.00
1472	Bank Charges	-	-	-		0.00%	-	0.00%	-	0.00%	-
1473	Misc.	-	-	-		0.00%	-	0.00%	-	0.00%	-
	Total	$ -	$ -	$ -	$ -		$1,964,340.00		$2,252,110.00		$3,552,110.00
	Per Budget		$ -	$ -							
	Difference		$ -	$ -							

NOTES

Expenses in 2016 are interest payments on 2011, 2012 and 2013 COIT BANS.

Beginning in 2017, expenses are estimated Debt Service on 2016 COIT Bonds.

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

SUMMARY OF GENERAL OBLIGATION BONDS OF 2015 DEBT SERVICE FUND #0184

	Actual		Budget	Budget	Projected		
	2013	2014	2015	2016	2017	2018	2019
BEGINNING CASH BALANCE	$ -	$ -	$ -	$ -	$ 400.00	$ 10,635.00	$ 21,175.00
TOTAL REVENUE	$ -	$ -	$ -	$ 700,400.00	$ 700,400.00	$ 700,400.00	$ -
TOTAL SPENDABLE APPROP	$ -	$ -	$ -	$ 700,000.00	$ 690,165.00	$ 689,860.00	$ -
ENDING BALANCE	$ -	$ -	$ -	$ 400.00	$ 10,635.00	$ 21,175.00	$ 21,175.00
PER FUND REPORT	$ -	$ -					
DIFFERENCE	$ -	$ -					

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Analysis of General Obligation Bonds of 2015 Debt Service Fund #0184

Fund Code	Revenue	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
	Property Tax	$ -	$ -	$ -	$700,000.00	N/A	$ 700,000.00	N/A	$ 700,000.00	N/A	$ -
	Circuit Breaker				$ (70.00)		$ (70.00)		$ (70.00)		
	Excise Tax				$ 20,000.00		$ 20,000.00		$ 20,000.00		
	CVET				400.00	N/A	400.00	N/A	400.00	N/A	-
	Total	$ -	$ -	$ -	$700,400.00		$ 700,400.00		$ 700,400.00		$ -

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Analysis of General Obligation Bonds of 2015 Debt Service Fund #0184
(Continued)

Fund Code	Appropriations	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Projected Growth Factor Used	2017 Estimated	Projected Growth Factor Used	2018 Estimated	Projected Growth Factor Used	2019 Estimated
1349	Debt Service	$ -	$ -	$ -	$ 700,000.00	N/A	$ 690,165.00	N/A	$ 689,860.00	N/A	$ -
1472	Bank Charges	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
1473	Misc.	-	-	-	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ -	$ -	$ -	$ 700,000.00		$ 690,165.00		$ 689,860.00		$ -
	Per Budget		$ -	$ -							
	Difference		$ -	$ -							

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Circuit Breaker Impact by Fund

	Actual							Estimated				
Fund	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	**Treated as an expense in appropriations**
General	$ 14,482	$ 710,649	$ 1,075,206	$ 1,205,692	$ 1,421,588	$ 1,700,587	$ 1,935,975	$ 2,032,774	$ 2,134,412	$ 2,241,133	$ 2,353,190	Yes
Debt Service	1,610	51,067	118,237	-	-	27	65	68	72	75	79	
Bond #2	495	36,031	31,269	-	-	2	-	-	-	-	-	
Bond #3	874	18,783	124,425	-	-	30	61	64	67	-	-	
Bond #4								70	70	70		
MVH	194	30,864	85,339	95,696	223,374	131,670	206,700	217,035	227,887	239,281	251,245	Yes
Fire	10,595	427,339	884,985	992,385	1,421,158	1,322,481	1,067,554	1,120,932	1,176,978	1,235,827	1,297,619	Yes
CCD	2,313	32,236	162,860	182,625	215,196	215,297	220,416	231,437	243,009	255,159	267,917	No, Fund Balance will be maintained
Total (1)	$ 30,563	$ 1,306,969	$ 2,482,321	$ 2,476,398	$ 3,281,317	$ 3,370,094	$ 3,430,771	$ 3,602,380	$ 3,782,495	$ 3,971,546	$ 4,170,049	
Incremental		$ 1,276,406	$ 1,175,352	$ (5,923)	$ 804,919	$ 88,777	$ 60,677	$ 171,609	$ 180,115	$ 189,051	$ 198,504	

(1) The totals for 2009 through 2015 are actual; after that, we add 5% per year.

NOTE: The total amount is distributed according to the "1782 Notice".
Beginning with taxes payable in 2014, per the DLGF, only Over 65 Circuit Breaker credits can be allocated to debt funds.

Legislative Services Agency - Estimated Circuit Breaker Impact

Date of Estimate	Estimated 2009 Impact	Estimated 2010 Impact	Estimated 2011 Impact	Estimated 2012 Impact	Estimated 2013 Impact	Estimated 2014 Impact	Estimated 2015 Impact
March 2008	$ -	$ -	$ -				
January 2009	-	121,457	149,808				
March 2009	-	55,452	80,357				
October 2009	30,564	1,143,834	1,365,401				
December 2009	23,017	1,143,694	1,347,567				
October 2010	23,017	1,324,103	1,831,858				
December 2011	-	-	-	$2,511,597	$2,577,327		
December 2013	23,017	1,324,103	2,482,047	2,685,700	3,285,472	$3,334,191	$ 3,399,557

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

Estimated Residential Circuit Breaker Threshold

Gross Assessed Value	Standard Deduction	Supplemental Deduction	Net Assessed Value	Net AV as a % of Gross AV	Pay 2015 Total Tax Rate	Estimated Tax Bill	Maximum Tax Bill at Cap	(Under)/ Over Cap
$ 10,000	$ 6,000	$ 1,400	$ 2,600	26.00%	$ 3.0430	$ 79.12	$ 100.00	$ 20.88
20,000	12,000	2,800	5,200	26.00%	3.0430	158.24	200.00	41.76
30,000	18,000	4,200	7,800	26.00%	3.0430	237.35	300.00	62.65
40,000	24,000	5,600	10,400	26.00%	3.0430	316.47	400.00	83.53
50,000	30,000	7,000	13,000	26.00%	3.0430	395.59	500.00	104.41
60,000	36,000	8,400	15,600	26.00%	3.0430	474.71	600.00	125.29
70,000	42,000	9,800	18,200	26.00%	3.0430	553.83	700.00	146.17
80,000	45,000	12,250	22,750	28.44%	3.0430	692.28	800.00	107.72
90,600	**45,000**	**15,960**	**29,640**	**32.72%**	**3.0430**	**901.95**	**900.00**	**(1.95)**
100,000	45,000	19,250	35,750	35.75%	3.0430	1,087.87	1,000.00	(87.87)
110,000	45,000	22,750	42,250	38.41%	3.0430	1,285.67	1,100.00	(185.67)
125,000	45,000	28,000	52,000	41.60%	3.0430	1,582.36	1,250.00	(332.36)
150,000	45,000	36,750	68,250	45.50%	3.0430	2,076.85	1,500.00	(576.85)
200,000	45,000	54,250	100,750	50.38%	3.0430	3,065.82	2,000.00	(1,065.82)
250,000	45,000	71,750	133,250	53.30%	3.0430	4,054.80	2,500.00	(1,554.80)
300,000	45,000	89,250	165,750	55.25%	3.0430	5,043.77	3,000.00	(2,043.77)

Note: There is a $104.30 Circuit Breaker impact for each $10,000 of assessed value for non-homestead residential, agriculture or long-term care properties since their cap is 2%. In addition, non-residential property and personal have a $4.30 Circuit Breaker impact per $10,000 of assessed value since their cap is 3%.

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Property Tax Rates

Actual (Expressed in Dollars per $100)

State Fund #	Fund	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
0101	General	$ 0.5116	$ 0.1783	$ 0.2473	$ 0.2793	$ 0.2365	$ 0.2284	$ 0.1544	$ 0.1943	$ 0.3130	$ 0.3592	$ 0.3301	$ 0.3150	$ 0.3303	$ 0.3823	$ 0.4093
0180	Debt Service/PSB Lease	0.3358	0.1051	0.0555	0.0600	0.0521	0.0437	0.0334	0.0193	0.0348	0.0258	0.0363	0.0352	0.0385	0.0225	0.0229
0182	Bond #2	0.0000	0.0413	0.0216	0.0149	0.0174	0.0152	0.0100	0.0057	0.0107	0.0095	0.0096	0.0101	0.0105	0.0020	0.0000
0183	Bond #3	0.0000	0.0000	0.0000	0.0000	0.0000	0.0179	0.0089	0.0064	0.0189	0.0182	0.0382	0.0150	0.0310	0.0254	0.0216
0708	Motor Vehicle Highway	0.1964	0.0587	0.0329	0.0145	0.0049	0.0020	0.0002	0.0000	0.0042	0.0156	0.0262	0.0110	0.0519	0.0296	0.0437
0781	Thoroughfare Bond	0.0577	0.0204	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
1111	Fire	0.6698	0.2537	0.0156	0.0273	0.0831	0.0842	0.0992	0.1263	0.2290	0.2160	0.2717	0.3251	0.3302	0.2973	0.2257
2391	CCD	0.1500	0.0500	0.0290	0.0290	0.0290	0.0290	0.0261	0.0180	0.0500	0.0163	0.0500	0.0485	0.0500	0.0484	0.0466
	Total Rate	$ 1.9213	$ 0.7075	$ 0.4019	$ 0.4250	$ 0.4230	$ 0.4204	$ 0.3322	$ 0.3700	$ 0.6606	$ 0.6606	$ 0.7621	$ 0.7599	$ 0.8424	$ 0.8075	$ 0.7698

Projected

State Fund #	Fund	2016	2017	2018
0101	General	$ 0.3953	$ 0.4074	$ 0.3996
0180	Debt Service/PSB Lease	0.0217	0.0213	0.0209
0182	Bond #2	0.0000	0.0000	0.0000
0183	Bond #3	0.0222	0.0119	0.0116
	2015 GO Bonds	0.0345	0.0366	0.0366
0708	Motor Vehicle Highway	0.0405	0.0397	0.0390
1111	Fire	0.2090	0.2052	0.2013
2391	CCD	0.0466	0.0458	0.0449
	Total Rate	$ 0.7698	$ 0.7678	$ 0.7539

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Assessed Values

Actual

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Net AV	$ 113,025,512	$ 368,314,026	$ 679,789,891	$721,187,440	$783,881,915	$965,736,295	$1,243,620,064	$2,057,307,423	$1,746,298,726	$1,773,422,035	$1,766,093,759	$1,731,239,634	$1,711,602,778	$1,765,628,544	$1,895,617,899
% Change		225.87%	84.57%	6.09%	8.69%	23.20%	28.77%	65.43%	-15.12%	1.55%	-0.41%	-1.97%	-1.13%	3.16%	7.36%
2% Bond Limit (.667% after 2002	$ 2,260,510	$ 7,366,281	$ 4,534,199	$ 4,810,320	$ 5,228,492	$ 6,441,461	$ 8,294,946	$ 13,722,241	$ 11,647,813	$ 11,828,725	$ 11,779,845	$ 11,547,368	$ 11,416,391	$ 11,776,742	$ 12,643,771
Avg. Growth Factor	**32.98%**														

Projected

	2016	2017	2018
Growth Factor Used	8.00%	5.00%	5.00%
Net AV	$2,047,267,331	$2,149,630,697	$2,257,112,232
.667% Bond Limit (after 2002)	$ 13,655,273	$ 14,338,037	$ 15,054,939

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Actual Settlement

	Actual													
Allocation of Budget Levy	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General	$ 578,239	$ 656,704	$ 1,681,120	$ 2,014,277	$ 1,853,881	$ 2,205,742	$ 1,920,149	$ 3,997,348	$ 5,465,915	$ 6,370,132	$ 5,829,875	$ 5,453,405	$ 5,653,424	$ 6,749,998
Debt Service	379,540	387,098	377,283	432,712	408,402	422,027	415,369	397,060	607,712	457,543	641,092	609,396	658,967	397,266
Bond #2	-	152,114	146,835	107,457	136,395	146,792	124,362	117,267	186,854	168,475	169,545	174,855	179,718	35,313
Bond #3	-	-	-	-	-	172,867	110,682	131,668	330,050	322,763	674,648	259,686	530,597	448,470
Motor Vehicle Highway	221,982	216,200	223,651	104,572	38,410	19,315	2,487	-	73,345	276,654	462,717	190,436	888,322	522,626
Thoroughfare Bond	65,216	75,136	-	-	-	-	-	-	-	-	-	-	-	-
Fire	757,045	834,413	106,047	196,884	608,292	813,150	1,233,671	2,598,379	3,999,024	3,830,592	4,798,477	5,628,260	5,651,712	5,249,214
Cumulative Capital Dev.	169,538	184,157	197,139	209,144	227,326	280,064	324,585	370,315	873,149	289,068	883,047	839,651	855,801	854,564
Total	$ 2,171,560	$ 2,505,822	$ 2,732,075	$ 3,065,046	$ 3,272,706	$ 4,059,957	$ 4,131,305	$ 7,612,037	$ 11,536,049	$ 11,715,227	$ 13,459,401	$ 13,155,689	$ 14,418,541	$ 14,257,451
Allocation of Settlement														
General	N/A	N/A	N/A	$ 2,148,378	$ 1,913,852	$ 2,128,033	$ 1,908,996	$ 3,011,290	$ 4,790,818	$ 5,909,185	$ 5,682,051	$ 5,453,392	$ 5,587,917	$ 6,663,238
Bond #2	N/A	N/A	N/A	114,072	140,808	145,348	123,640	88,854	163,983	173,570	164,751	136,196	178,121	34,389
Motor Vehicle Highway	N/A	N/A	N/A	111,010	39,653	19,371	2,476	-	64,288	256,865	449,634	244,028	902,417	516,566
Fire	N/A	N/A	N/A	209,005	627,970	899,289	1,226,505	1,959,178	3,505,104	3,556,583	4,662,812	5,376,282	5,586,187	5,182,027
Cumulative Capital Dev.	N/A	N/A	N/A	222,020	234,680	277,220	322,703	279,194	765,306	268,288	858,080	836,636	869,380	843,564
PSB Lease Rental Pymt.	N/A	N/A	N/A	459,352	421,614	417,908	412,960	299,801	532,653	425,018	504,730	474,664	653,102	380,955
Debt Service (Bond #3)	N/A	N/A	N/A	-	-	170,774	110,043	99,269	289,490	282,630	655,573	202,271	525,880	429,897
Total	N/A	N/A	N/A	$ 3,263,837	$ 3,378,577	$ 4,057,943	$ 4,107,323	$ 5,737,587	$ 10,111,642	$ 10,872,139	$ 12,977,632	$ 12,723,470	$ 14,303,003	$ 14,050,637
Difference	N/A	N/A	N/A	$ 198,791	$ 105,871	$ (2,014)	$ (23,982)	$ (1,874,450)	$ (1,424,407)	$ (843,088)	$ (481,769)	$ (432,219)	$ (115,538)	$ (206,814)

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Projections for Settlement

	Projected		
Allocation of Settlement	2016	2017	2018
General	$ 8,093,267	$ 8,756,558	$ 9,063,038
Bond #4	700,000	700,000	700,000
Motor Vehicle Highway	828,385	854,065	883,957
Fire	4,278,410	4,411,041	4,565,427
Cumulative Capital Dev.	954,027	983,601	1,018,028
PSB Lease Rental Pymt.	445,000	458,795	474,853
Debt Service (Bond #3)	453,718	255,000	-
Total	$ 15,752,807	$ 16,419,060	$ 16,705,302

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Property Tax Impact (City Only)

	Actual							Projected		
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Calculation to arrive at assessed valuation:										
Market Value of Home	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Times: Percent Factor										
Equals: True Tax Value	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Less:										
Homestead Deduction	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000
Net Assessed Value	$ 155,000	$ 155,000	$ 155,000	$ 155,000	$ 155,000	$ 155,000	$ 155,000	$ 155,000	$ 155,000	$ 155,000
Supplemental Homestead	$ 54,250	$ 54,250	$ 54,250	$ 54,250	$ 54,250	$ 54,250	$ 54,250	$ 54,250	$ 54,250	$ 54,250
Mortgage Deduction	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Equals: Adjusted Assessed Value	$ 97,750	$ 97,750	$ 97,750	$ 97,750	$ 97,750	$ 97,750	$ 97,750	$ 97,750	$ 97,750	$ 97,750
Calculation to arrive at property tax liability for the City:										
Assessed Value Divided by 100	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978
Times: City Property Tax Rate	0.6606	0.6606	0.7621	0.7599	0.8424	0.8075	0.7698	0.7698	0.7678	0.75
Total	$ 646	$ 646	$ 745	$ 743	$ 823	$ 789	$ 752	$ 752	$ 751	$ 736.95
Equals: Tax Liability for the City	$ 646	$ 646	$ 745	$ 743	$ 823	$ 789	$ 752	$ 752	$ 751	$ 736.95
Calculation to arrive at property tax liability for the School:										
Assessed Valuation divided by 100	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978
Times: Total School Tax Rate	1.4890	1.4890	1.8295	1.8900	1.8850	1.9250	1.9250	1.9250	1.9250	1.9250
Total	$ 1,455	$ 1,455	$ 1,788	$ 1,847	$ 1,843	$ 1,882	$ 1,882	$ 1,882	$ 1,882	$ 1,882
Equals: Tax Liability for the School	$ 1,455	$ 1,455	$ 1,788	$ 1,847	$ 1,843	$ 1,882	$ 1,882	$ 1,882	$ 1,882	$ 1,882

***NOTE: This property tax impact assumes the 2009, 2010, 2011, 2012, 2013, 2014 and 2015 district rates as certified by the DLGF.**

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Property Tax Impact (Total)

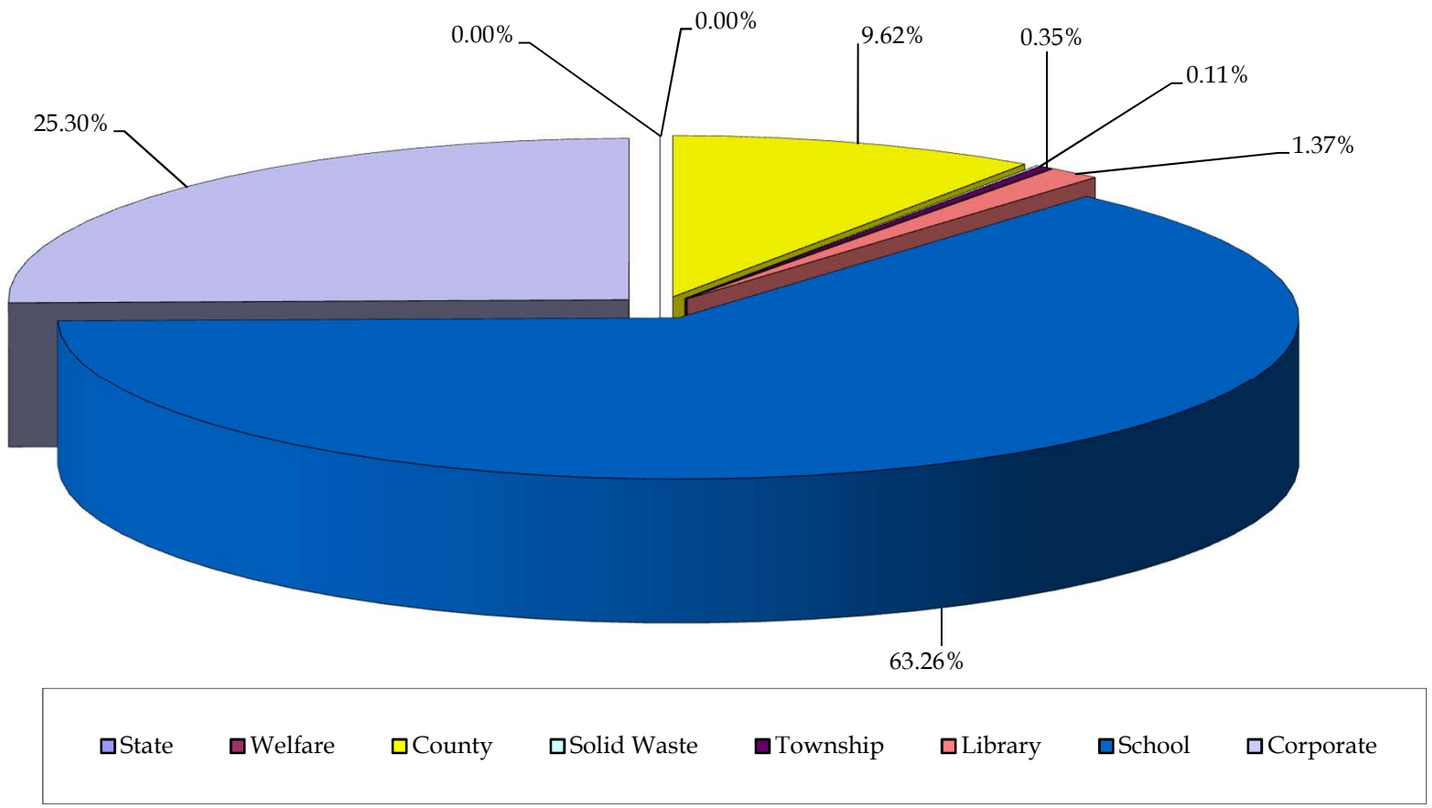
	Actual							Projected		
Calculation to arrive at assessed valuation:	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Market Value of Home	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Times: Percent Factor										
Equals: True Tax Value	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Less:										
Homestead Deduction	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000
Net Assessed Value	$ 155,000	$ 155,000	$ 155,000	$ 155,000	$ 155,000	$ 155,000	$ 155,000	$ 155,000	$ 155,000	$ 155,000
Supplemental Homestead	$ 54,250	$ 54,250	$ 54,250	$ 54,250	$ 54,250	$ 54,250	$ 54,250	$ 54,250	$ 54,250	$ 54,250
Mortgage Deduction	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Equals: Adjusted Assessed Value	$ 97,750	$ 97,750	$ 97,750	$ 97,750	$ 97,750	$ 97,750	$ 97,750	$ 97,750	$ 97,750	$ 97,750
Calculation to arrive at property tax liability for the taxing district:										
Assessed Value Divided by 100	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978	$ 978
Times: Grand Total Property Tax Rate	2.4728	2.4688	2.9238	2.9954	3.0947	3.0960	3.0430	3.0430	3.0430	3.0430
Total	$ 2,417	$ 2,413	$ 2,858	$ 2,928	$ 3,025	$ 3,026	$ 2,975	$ 2,975	$ 2,975	$ 2,975

***NOTE: This property tax impact assumes the 2009, 2010, 2011, 2012, 2013, 2014 and 2015 district rates as certified by the DLGF.**

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Westfield 2015 Property Tax Rate



WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

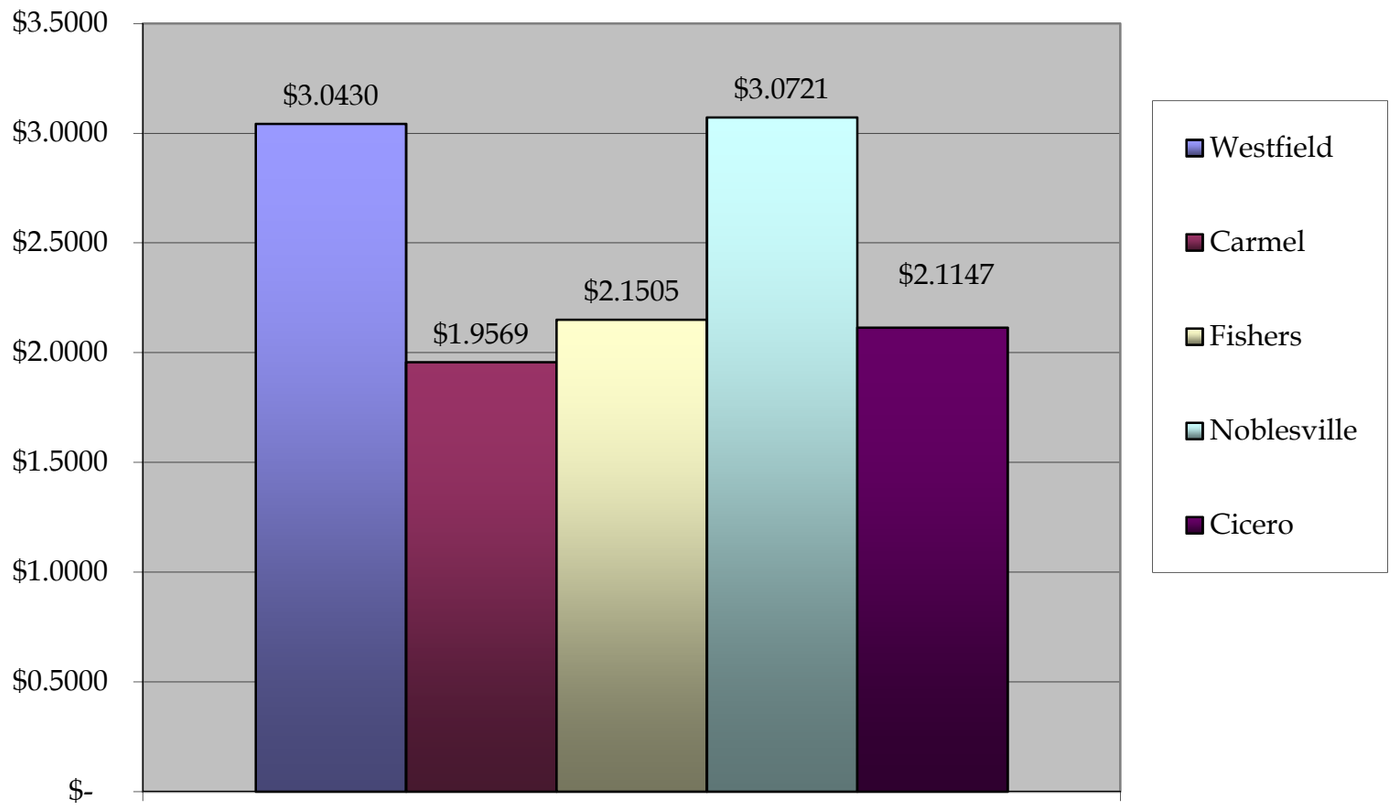
Total Property Tax Rate Comparison to Similar Units of Government
(based on Payable 2015)

	Hamilton County				
Section	**Westfield**	Carmel	Fishers	Noblesville	Cicero
State	**$ -**	$ -	$ -	$ -	$ -
Welfare	**-**	-	-	-	-
County	**0.2926**	0.2926	0.2926	0.2926	0.2926
Solid Waste	**0.0033**	0.0033	0.0033	0.0033	0.0033
Township	**0.0107**	0.0746	0.0241	0.0080	0.0149
Library	**0.0416**	0.0787	0.0677	0.0677	0.0895
School	**1.9250**	0.8070	1.1426	1.4984	1.0304
Corporate	**0.7698**	0.7007	0.6202	1.2021	0.6840
Total	**$ 3.0430**	$ 1.9569	$ 2.1505	$ 3.0721	$ 2.1147

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Total Property Tax Rate Comparison



WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

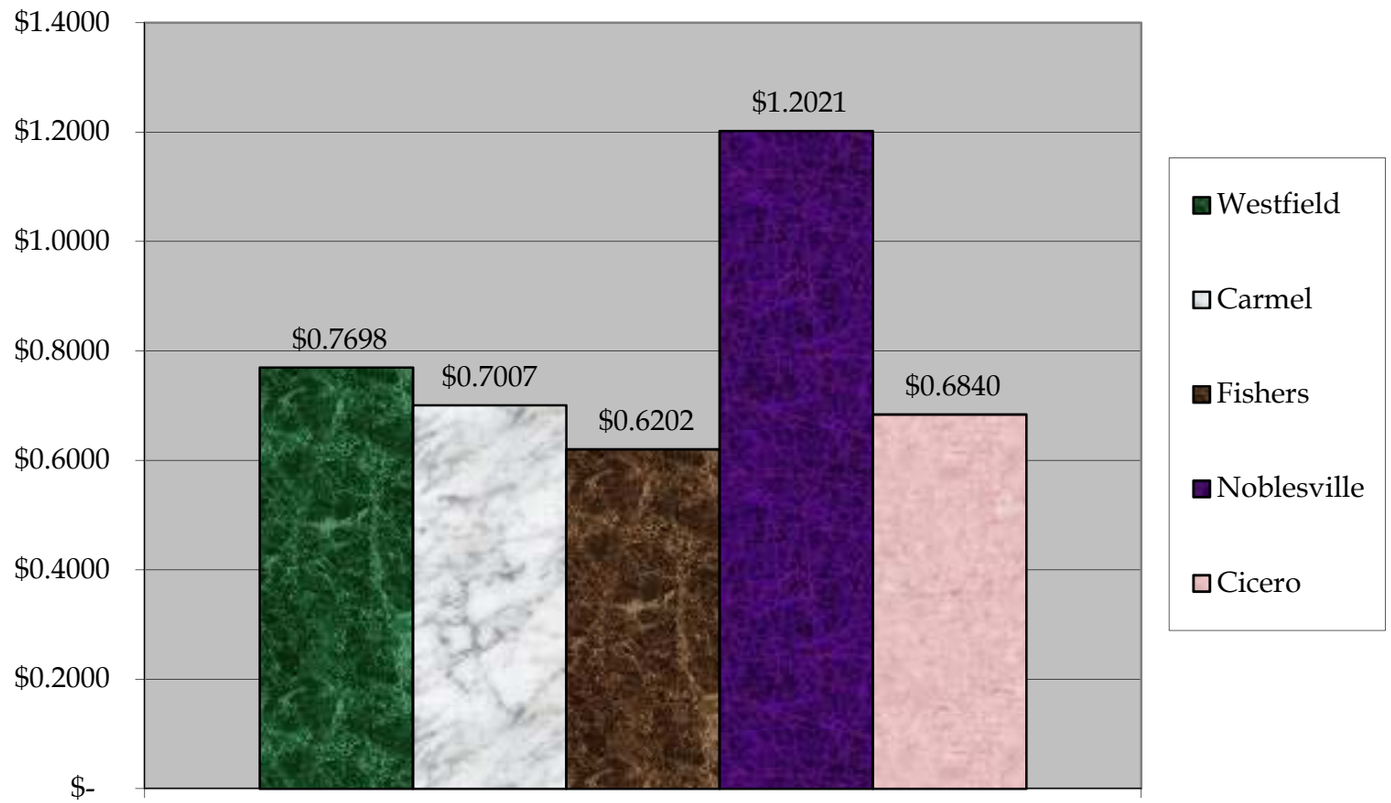
Corporate Tax Rate Comparison to Similar Units of Government (based on Payable 2015)

	Hamilton County				
Fund	**Westfield**	Carmel	Fishers	Noblesville	Cicero
Corporation General	**$ 0.4093**	$ 0.5088	$ 0.4183	$ 0.7803	$ 0.5021
MVH	**0.0437**	0.1643	-	0.0919	-
Fire Pension	**-**	-	-	-	-
Police Pension	**-**	-	-	-	-
Cum. Cap. Dev.	**0.0466**	0.0276	0.0490	0.0463	0.0471
Cum. Cap. Sewer	**-**	-	-	-	-
Park	**-**	-	-	0.0752	0.1023
Debt Service	**0.0229**	-	0.0994	0.0058	-
Lease Rental	**-**	-	0.0535	0.0651	-
Fire Building Debt	**-**	-	-	0.0233	0.0325
Cum. Fire Special	**-**	-	-	0.0180	-
Fire Operating	**0.2257**	-	-	-	-
City Redevelopment TIF TIR	**-**	-	-	-	-
Bond #2	**-**	-	-	0.0441	-
Bond #3	**0.0216**	-	-	0.0204	-
Bond #5	**-**	-	-	0.0317	-
Park Bond	**-**	-	-	-	-
Total	**$ 0.7698**	$ 0.7007	$ 0.6202	$ 1.2021	$ 0.6840

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Corporate Tax Rate Comparison



WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Property Tax Comparison to Similar Governments

(based on 2015 Tax Rates)

	Hamilton County				
Calculation to arrive at assessed valuation:	**Westfield**	Carmel	Fishers	Noblesville	Cicero
Market Value of Home	**$ 200,000**	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Times: Percent Factor					
Equals: True Tax Value	**$ 200,000**	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Less:					
Homestead Deduction	**$ 45,000**	$ 45,000	$ 45,000	$ 45,000	$ 45,000
Net Assessed Value	**$ 155,000**	$ 155,000	$ 155,000	$ 155,000	$ 155,000
Supplemental Homestead	**$ 54,250**	$ 54,250	$ 54,250	$ 54,250	$ 54,250
Mortgage Deduction	**3,000**	3,000	3,000	3,000	3,000
Equals: Adjusted Assessed Value	**$ 97,750**	$ 97,750	$ 97,750	$ 97,750	$ 97,750
Calculation to arrive at property tax liability for the Taxing District:					
Assessed Value Divided by 100	**$ 978**	$ 978	$ 978	$ 978	$ 978
Times: 1st Taxing District Property Rate	**3.0430**	1.9569	2.1505	3.0721	2.1147
Total Tax Liability for Taxing District	**$ 2,974.53**	$ 1,912.87	$ 2,102.11	$ 3,002.98	$ 2,067.12
Calculation to arrive at property tax liability for Municipality:					
Assessed Valuation divided by 100	**$ 978**	$ 978	$ 978	$ 978	$ 978
Times: Municipality Property Tax Rate	**0.7698**	0.7007	0.6202	1.2021	0.6840
Total Tax Liability for Municipality	**$ 752.48**	$ 684.93	$ 606.25	$ 1,175.05	$ 668.61

WESTFIELD, INDIANA

Indiana Counties (by Rank) That Have Adopted a County Income Tax (Effective January 1, 2015)

County	Rank	Tax Type	Resident Tax Rate	Non-Resident Tax Rate
Pulaski	1	CAGIT/CEDIT	$ 0.0313	$ 0.0068
Jasper	2	CAGIT/CEDIT	0.0296	0.0050
Wabash	3	CAGIT/CEDIT	0.0290	0.0050
Morgan	4	CAGIT/CEDIT	0.0272	0.0052
Miami	5	COIT/CEDIT	0.0254	0.0097
Cass	6	CAGIT/CEDIT	0.0250	0.0050
Jay	7	CAGIT/CEDIT	0.0245	0.0060
Parke	8	CAGIT/CEDIT	0.0245	0.0075
Brown	9	CAGIT/CEDIT	0.0240	0.0050
Fayette	10	COIT/CEDIT	0.0237	0.0087
Grant	11	COIT/CEDIT	0.0225	0.0075
Clay	12	CAGIT	0.0225	0.0025
Randolph	13	CAGIT/CEDIT	0.0225	0.0075
Warren	14	CAGIT/CEDIT	0.0212	0.0057
Wells	15	CAGIT/CEDIT	0.0210	0.0070
Montgomery	16	COIT/CEDIT	0.0210	0.0060
Clark	17	CAGIT/CEDIT	0.0200	0.0075
Clinton	18	CAGIT/CEDIT	0.0200	0.0075
Washington	19	CAGIT/CEDIT	0.0200	0.0075
Elkhart	20	CAGIT/CEDIT	0.0200	0.0050
Fulton	21	CAGIT/CEDIT	0.0193	0.0068
Benton	22	CAGIT/CEDIT	0.0179	0.0054
Steuben	23	CAGIT/CEDIT	0.0179	0.0054
Marion	24	COIT	0.0177	0.0044
Daviess	25	CAGIT/CEDIT	0.0175	0.0075
St. Joseph	26	COIT/CEDIT	0.0175	0.0074
Madison	27	COIT	0.0175	0.0044
Huntington	28	CAGIT/CEDIT	0.0175	0.0050
Lawrence	29	CAGIT	0.0175	0.0025
Jennings	30	CAGIT/CEDIT	0.0175	0.0050
Starke	31	CAGIT/CEDIT	0.0171	0.0146
Carroll	32	CAGIT/CEDIT	0.0170	0.0040
Hancock	33	CAGIT/CEDIT	0.0165	0.0045
Adams	34	COIT/CEDIT	0.0162	0.0080
Jackson	35	CAGIT/CEDIT	0.0160	0.0075
Howard	36	COIT/CEDIT	0.0160	0.0055
Tipton	37	CAGIT/CEDIT	0.0158	0.0058
Perry	38	COIT/CEDIT	0.0156	0.0119
DeKalb	39	CAGIT/CEDIT	0.0150	0.0075
Lake	40	CAGIT/CEDIT	0.0150	0.0050
Noble	41	CAGIT/CEDIT	0.0150	0.0075
Putnam	42	CAGIT/CEDIT	0.0150	0.0075
Rush	43	CAGIT/CEDIT	0.0150	0.0075
Martin	44	COIT/CEDIT	0.0150	0.0053
Union	45	CAGIT/CEDIT	0.0150	0.0050
Wayne	46	CAGIT/CEDIT	0.0150	0.0050
Scott	47	COIT/CEDIT	0.0141	0.0047
LaGrange	48	CAGIT/CEDIT	0.0140	0.0065
Hendricks	49	CAGIT/CEDIT	$ 0.0140	$ 0.0050
Ripley	50	CAGIT/CEDIT	0.0138	0.0063
Blackford	51	CAGIT/CEDIT	0.0136	0.0061
Allen	52	COIT/CEDIT	0.0135	0.0064
Decatur	53	CAGIT/CEDIT	0.0133	0.0058
White	54	CAGIT/CEDIT	0.0132	0.0057
Owen	55	CAGIT/CEDIT	0.0130	0.0055
Vigo	56	CAGIT/CEDIT	0.0125	0.0075
Franklin	57	CAGIT/CEDIT	0.0125	0.0050
Henry	58	COIT/CEDIT	0.0125	0.0050
Orange	59	CAGIT/CEDIT	0.0125	0.0050
Shelby	60	CAGIT/CEDIT	0.0125	0.0050
Bartholomew	61	CAGIT/CEDIT	0.0125	0.0050
Marshall	62	CAGIT	0.0125	0.0025
Whitley	63	CAGIT/CEDIT	0.0123	0.0048
Floyd	64	CAGIT/CEDIT	0.0115	0.0065
Tippecanoe	65	COIT/CEDIT	0.0110	0.0065
Fountain	66	CAGIT/CEDIT	0.0110	0.0035
Delaware	67	COIT/CEDIT	0.0105	0.0060
Monroe	68	COIT	0.0105	0.0026
Knox	69	COIT/CEDIT	0.0100	0.0055
Posey	70	COIT/CEDIT	0.0100	0.0063
Dubois	71	COIT/CEDIT	0.0100	0.0055
Crawford	72	CAGIT/CEDIT	0.0100	0.0050
Harrison	73	CAGIT/CEDIT	0.0100	0.0050
Kosciusko	74	COIT/CEDIT	0.0100	0.0048
Boone	75	COIT	0.0100	0.0025
Greene	76	COIT	0.0100	0.0025
Hamilton	**77**	**COIT**	**0.0100**	**0.0025**
Johnson	78	CAGIT	0.0100	0.0025
Newton	79	CAGIT	0.0100	0.0025
Ohio	80	CAGIT	0.0100	0.0025
Switzerland	81	COIT	0.0100	0.0025
Vanderburgh	82	COIT	0.0100	0.0025
LaPorte	83	CAGIT/CEDIT	0.0095	0.0070
Spencer	84	COIT/CEDIT	0.0080	0.0058
Dearborn	85	COIT	0.0060	0.0015
Gibson	86	CEDIT	0.0050	0.0050
Porter	87	CEDIT	0.0050	0.0050
Warrick	88	CEDIT	0.0050	0.0050
Pike	89	CEDIT	0.0040	0.0040
Jefferson	90	CEDIT	0.0035	0.0035
Sullivan	91	CEDIT	0.0030	0.0030
Vermillion	92	CEDIT	0.0020	0.0020

***Howard County includes the Howard County Jail operating and maintenance income tax rate.**

Highest County Income Tax: **Pulaski**
Lowest County Income Tax: **Vermillion**
Average of all Counties: **0.0149**

Note: LOIT is included in the total tax amount, yet it is not listed separately as a tax type.

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

COIT Allocation to Funds

		ACTUAL									
Fund Code	**Fund**	2004	Split	2005	Split	2006	Split	2007	Split	2008	Split
101	General	$ 785,498	37.66%	$ 919,340	49.18%	$ 1,078,083	46.05%	$ 1,585,861	58.70%	$ 1,117,825	42.23%
708	MVH	100,000	4.80%	50,000	2.67%	-	-	-	-	-	-
1181	Fire	1,200,000	57.54%	900,000	48.15%	1,263,000	53.95%	1,116,000	41.30%	1,529,289	57.77%
Under (over) allocated											
Total		$ 2,085,498	100.00%	$ 1,869,340	100.00%	$ 2,341,083	100.00%	$ 2,701,861	100.00%	$ 2,647,114	100.00%

Fund Code	**Fund**	2009	Split	2010	Split	2011	Split	2012	Split	2013	Split
101	General	$ 2,391,672	65.71%	$ 3,446,184	66.17%	$ 3,909,227	77.98%	$ 5,184,483	71.66%	$ 4,548,923	60%
708	MVH	-	-	-	-	-	-	-	-	-	-
1181	Fire	1,248,000	34.29%	$ 1,761,672	33.83%	$ 1,103,941	22.02%	$ 2,050,186	28.34%	$ 3,032,615	40%
Under (over) allocated											
Total		$ 3,639,672	100.00%	$ 5,207,856	100.00%	$ 5,013,168	100.00%	$ 7,234,669	100.00%	$ 7,581,538	100.00%

		PROJECTED									
								2014	Split	2015	Split
								$ 5,252,176	60%	$ 5,500,000	59%
Fund Code	**Fund**	2016	2017	2018	2019			-	-	-	-
101	General	$ 5,965,242	$ 6,451,658	$ 6,962,395	$ 7,498,669			$ 3,501,451	40%	$ 3,763,083	41%
	Debt Service	-	-	-	-						
1181	Fire	3,763,083	3,763,083	3,763,083	3,763,083						
Under (over) allocated								$ 8,753,626	100.00%	$ 9,263,083	100.00%
Total		$ 9,728,325	$ 10,214,741	$ 10,725,478	$ 11,261,752						

NOTE: Assumes 5% annual growth in 2017-2019

WESTFIELD, INDIANA
Comprehensive Financial Plan

2001 General Obligation Bonds

Maximum Annual Payment:	$ 155,367.50
Final Year of Bonds:	Pay 2013
Source of Payment:	Property Taxes
Interest Rates:	4.75%
Early Redemption:	None
Potential Refunding Savings:	None Currently

WESTFIELD, INDIANA
Comprehensive Financial Plan

2001 General Obligation Bonds

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
7/15/2012					
1/15/2013	$ 72,000.00	4.75%	$ 5,272.50	$ 77,272.50	$ 77,272.50
7/15/2013	74,000.00	4.75%	3,562.50	77,562.50	
1/15/2014	76,000.00	4.75%	1,805.00	77,805.00	155,367.50
	$222,000.00		$ 10,640.00	$ 232,640.00	$ 232,640.00

WESTFIELD, INDIANA
Comprehensive Financial Plan

2005 General Obligation Bonds

Maximum Annual Payment:	$ 462,750.00
Final Year of Bonds:	Pay 2017
Source of Payment:	Property Taxes
Interest Rates:	3.50%-3.75%
Early Redemption:	None
Potential Refunding Savings:	None Currently

WESTFIELD, INDIANA
Comprehensive Financial Plan

2005 General Obligation Bonds

Date	Principal	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
1/15/2013					
7/15/2013	$ 170,000.00	3.50%	$ 35,861.25	$ 205,861.25	
1/15/2014	180,000.00	3.50%	32,886.25	212,886.25	$ 418,747.50
7/15/2014	185,000.00	3.50%	29,736.25	214,736.25	
1/15/2015	185,000.00	3.50%	26,498.75	211,498.75	426,235.00
7/15/2015	195,000.00	3.50%	23,261.25	218,261.25	
1/15/2016	200,000.00	3.60%	19,848.75	219,848.75	438,110.00
7/15/2016	210,000.00	3.60%	16,248.75	226,248.75	
1/15/2017	215,000.00	3.75%	12,468.75	227,468.75	453,717.50
7/15/2017	220,000.00	3.75%	8,437.50	228,437.50	
1/15/2018	230,000.00	3.75%	4,312.50	234,312.50	462,750.00
	$1,990,000.00		$209,560.00	$2,199,560.00	$2,199,560.00

WESTFIELD, INDIANA
Comprehensive Financial Plan

2014 First Mortgage Refunding Bonds

Maximum Annual Payment:	$ 540,356.50
Final Year of Bonds:	Pay 2021
Source of Payment:	Property Taxes
Interest Rates:	1.54%
Early Redemption:	None
Potential Refunding Savings:	None

WESTFIELD, INDIANA
Sustainability Analysis

2014 First Mortgage Refunding Bonds - PSB Lease Rental

Date	Principal	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service	Lease Payment
4/23/2014						
7/5/2014	270,000.00	1.54%	11,088.00	281,088.00	281,088.00	276,000.00
1/5/2015	240,000.00	1.54%	25,641.00	265,641.00		276,000.00
7/5/2015	245,000.00	1.54%	23,793.00	268,793.00	534,434.00	270,500.00
1/5/2016	245,000.00	1.54%	21,906.50	266,906.50		270,500.00
7/5/2016	250,000.00	1.54%	20,020.00	270,020.00	536,926.50	274,500.00
1/5/2017	255,000.00	1.54%	18,095.00	273,095.00		274,500.00
7/5/2017	255,000.00	1.54%	16,131.50	271,131.50	544,226.50	273,000.00
1/5/2018	255,000.00	1.54%	14,168.00	269,168.00		273,000.00
7/5/2018	260,000.00	1.54%	12,204.50	272,204.50	541,372.50	274,000.00
1/5/2019	260,000.00	1.54%	10,202.50	270,202.50		274,000.00
7/5/2019	260,000.00	1.54%	8,200.50	268,200.50	538,403.00	272,500.00
1/5/2020	265,000.00	1.54%	6,198.50	271,198.50		272,500.00
7/5/2020	265,000.00	1.54%	4,158.00	269,158.00	540,356.50	276,000.00
1/5/2021	275,000.00	1.54%	2,117.50	277,117.50	277,117.50	276,000.00
	$3,600,000.00		$ 193,924.50	$3,793,924.50	$3,793,924.50	$3,833,000.00

WESTFIELD, INDIANA
Sustainabilitiy Analysis

County Option Income Tax Revenue Bond Anticipation Notes of 2011

Final Year of BAN:	Pay 2016
Source of Payment:	COIT
Interest Rates:	3.50%
Early Redemption:	Anytime
Potential Refunding Savings:	None

WESTFIELD, INDIANA
Sustainability Analysis

County Option Income Tax Revenue Bond Anticipation Notes of 2011

Actual Debt Schedule

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
11/1/2013					
5/1/2014			$ 175,000	$ 175,000	
11/1/2014			175,000	175,000	$ 350,000
5/1/2015			175,000	175,000	
11/1/2015			175,000	175,000	350,000
5/1/2016			175,000	175,000	
11/1/2016	$ 10,000,000	3.50%	175,000	10,175,000	10,350,000
Total	$ 10,000,000		$1,050,000	$ 11,050,000	$ 11,050,000

WESTFIELD, INDIANA
Sustainabilitiy Analysis

County Option Income Tax Revenue Bond Anticipation Notes of 2012

Final Year of BAN:	Pay 2017
Source of Payment:	COIT
Interest Rates:	2.57%
Early Redemption:	
Potential Refunding Savings:	

WESTFIELD, INDIANA
Sustainability Analysis

County Option Income Tax Revenue Bond Anticipation Notes of 2012

Actual Debt Schedule

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
2/1/2014					
8/1/2014			$ 114,365	$ 114,365	$ 114,365
2/1/2015			114,365	114,365	
8/1/2015			114,365	114,365	228,730
3/1/2016			114,365	114,365	
9/1/2016			114,365	114,365	228,730
3/1/2017			114,365	114,365	
8/1/2017	$ 8,900,000	2.57%	114,365	9,014,365	9,128,730
Total	$ 8,900,000		$ 800,555	$ 9,700,555	$ 9,700,555

WESTFIELD, INDIANA
Sustainability Analysis

County Option Income Tax Revenue Bond Anticipation Notes of 2013

Final Year of BAN:	Pay 2018
Source of Payment:	COIT
Interest Rates:	2.51%
Early Redemption:	
Potential Refunding Savings:	

WESTFIELD, INDIANA
Sustainabilitiy Analysis

County Option Income Tax Revenue Bond Anticipation Notes of 2013

Actual Debt Schedule

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
4/18/2013					
10/1/2013			$ 284,118	$ 284,118	Capitalized
4/1/2014			313,750	313,750	Capitalized
10/1/2014			313,750	313,750	Capitalized
4/1/2015			313,750	313,750	Capitalized
10/1/2015			313,750	313,750	Capitalized
4/1/2016			313,750	313,750	Capitalized
10/1/2016			313,750	313,750	
4/1/2017			313,750	313,750	$ 627,500.00
10/1/2017			313,750	313,750	
4/1/2018	$ 25,000,000	2.51%	313,750	25,313,750	25,627,500
Total	$ 25,000,000		$ 3,107,868	$ 27,823,750	$ 26,255,000

WESTFIELD, INDIANA
Sustainability Analysis

Tax Increment Revenue Bonds of 2009

Maximum Annual Payment:	$ 615,000.00
Final Year of Bonds:	Pay 2030
Source of Payment:	TIF Revenue
Interest Rates:	2.75%-6.50%
Early Redemption:	2/1/20 at Par
Potential Refunding Savings:	No

WESTFIELD, INDIANA
Sustainability Analysis

Tax Increment Bonds of 2009

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
8/1/2012					
2/1/2013	$ 115,000.00	3.50%	$ 189,630.00	$ 304,630.00	
8/1/2013	120,000.00	3.50%	187,617.50	307,617.50	$ 612,247.50
2/1/2014	120,000.00	4.00%	185,517.50	305,517.50	
8/1/2014	125,000.00	4.00%	183,117.50	308,117.50	613,635.00
2/1/2015	125,000.00	4.30%	180,617.50	305,617.50	
8/1/2015	130,000.00	4.30%	177,930.00	307,930.00	613,547.50
2/1/2016	130,000.00	4.60%	175,135.00	305,135.00	
8/1/2016	135,000.00	4.60%	172,145.00	307,145.00	612,280.00
2/1/2017	135,000.00	4.80%	169,040.00	304,040.00	
8/1/2017	140,000.00	5.38%	165,800.00	305,800.00	609,840.00
2/1/2018	145,000.00	5.38%	162,037.50	307,037.50	
8/1/2018	150,000.00	5.38%	158,140.63	308,140.63	615,178.13
2/1/2019	150,000.00	5.38%	154,109.38	304,109.38	
8/1/2019	155,000.00	5.38%	150,078.13	305,078.13	609,187.50
2/1/2020	160,000.00	5.38%	145,912.50	305,912.50	
8/1/2020	165,000.00	6.00%	141,612.50	306,612.50	612,525.00
2/1/2021	170,000.00	6.00%	136,662.50	306,662.50	
8/1/2021	175,000.00	6.00%	131,562.50	306,562.50	613,225.00
2/1/2022	180,000.00	6.00%	126,312.50	306,312.50	
8/1/2022	185,000.00	6.00%	120,912.50	305,912.50	612,225.00
2/1/2023	190,000.00	6.00%	115,362.50	305,362.50	
8/1/2017	195,000.00	6.00%	109,662.50	304,662.50	610,025.00
2/1/2018	205,000.00	6.00%	103,812.50	308,812.50	
8/1/2018	210,000.00	6.50%	97,662.50	307,662.50	616,475.00
2/1/2019	215,000.00	6.50%	90,837.50	305,837.50	
8/1/2019	220,000.00	6.50%	83,850.00	303,850.00	609,687.50
2/1/2020	230,000.00	6.50%	76,700.00	306,700.00	
8/1/2020	235,000.00	6.50%	69,225.00	304,225.00	610,925.00
2/1/2021	245,000.00	6.50%	61,587.50	306,587.50	
8/1/2021	255,000.00	6.50%	53,625.00	308,625.00	615,212.50
2/1/2022	260,000.00	6.50%	45,337.50	305,337.50	
8/1/2022	270,000.00	6.50%	36,887.50	306,887.50	612,225.00
2/1/2023	280,000.00	6.50%	28,112.50	308,112.50	
8/1/2023	285,000.00	6.50%	19,012.50	304,012.50	612,125.00
8/1/2023	300,000.00	6.50%	9,750.00	309,750.00	309,750.00
	$6,505,000.00		$4,215,315.63	$10,720,315.63	$10,720,315.63

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Summary of Salaries & Wages

Fund	Description	2011	2012	2013	2014	2015	2016
General							
	Adm. Salary	$ 280,370	$ 344,270	$ 425,064	$ 308,365	$ 250,275	$ 255,281
	Police - Adm. Salary	2,809,862	2,968,438	3,067,039	3,301,640	3,515,160	3,585,463
	Police - Salary	-	-	-	-	-	200,000
	Salary Comm. Dev.	384,081	441,746	497,850	516,900	779,390	794,978
	Community Bldg. Salaries	87,339	90,735	136,293	154,035	-	-
	Parks Salary	231,860	242,207	306,962	183,635	200,640	204,653
	Salary - IT	243,691	265,288	269,343	432,125	377,115	384,657
	Salary Unappropriaated Clerk	203	954	765	-	-	-
	Salary Clerk-Treasurer	114,492	136,157	167,853	359,600	383,820	391,496
	Salary Mayor	37,769	49,938	54,100	108,200	108,200	110,364
	Salaries - City Council	28,059	33,825	35,125	109,075	109,075	111,257
	Salaries - Board of Public Works & Safety	1,050	150	125	2,100	2,100	2,142
	Salary - Economic Development	72,610	40,318	-	-	-	-
	Salary - Street	-	-	-	1,524,410	1,644,015	1,676,895
	Total General Fund	$ 4,291,385	$ 4,614,026	$ 4,960,519	$ 7,000,085	$ 7,369,790	$ 7,717,186
MVH	Salary - MVH	$ 167,081	$ 167,898	$ 190,737	$ -	$ -	$ -
	Total MVH Fund	$ 167,081	$ 167,898	$ 190,737	$ -	$ -	$ -
Fire	Fire Salary	$ 3,952,192	$ 4,433,635	$ 4,380,603	$ 4,744,095	$ 5,016,035	$ 5,116,356
	Total Fire Fund	$ 3,952,192	$ 4,433,635	$ 4,380,603	$ 4,744,095	$ 5,016,035	$ 5,116,356
	Total Salaries & Wages	$ 8,410,658	$ 9,215,560	$ 9,531,858	$ 11,744,180	$ 12,385,825	$ 12,833,542

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS

Summary of Outstanding Debt

Bond Issue	Outstanding 12/31/2013	Issued in 2014	Retired in 2014	G.O. Outstanding 12/31/2014	Estimated Balance 12/31/2014	Interest Paid 2014
2001 General Obligation Bonds	$ 76,000	$ -	$ 76,000	$ -	$ -	$ 1,805
2005 General Obligation Bonds	1,820,000	-	365,000	1,455,000	1,455,000	68,748
2014 First Mortgage Refunding Bonds	3,600,000	-	270,000	-	3,330,000	11,088
2002 Sewage Works Revenue Bonds	6,700,000	-	6,700,000	-	-	177,487
2004 Sewage Works Revenue Bonds	4,580,000	-	4,580,000	-	-	203,722
2006 Sewage Works Refunding Revenue Bonds	8,595,000	-	8,595,000	-	-	92,479
2007 Sewage Works Refunding Revenue Bonds	13,850,000	-	13,850,000	-	-	324,369
1998 Waterworks Revenue Bonds	1,025,000	-	1,025,000	-	-	23,575
2002 Waterworks Revenue Bonds	6,055,000	-	6,055,000	-	-	160,373
2011 COIT BAN	10,000,000	-	-	-	10,000,000	350,000
2012 COIT BAN	8,900,000	-	-	-	8,900,000	228,730
2013 COIT BAN	25,000,000	-	-	-	25,000,000	627,500
TIF Bonds	6,270,000	-	245,000	-	6,025,000	368,635
Total	$ 96,471,000	$ -	$ 41,761,000	$ 1,455,000	$ 54,710,000	$ 2,638,511

WESTFIELD, INDIANA
SUSTAINABILITY ANALYSIS

County Option Income Tax (COIT)

Calculation of Revised Amount - May 9, 2012

For 2011 COIT - Lump Sum

Total Additional 2011 COIT	$ 679,133.36

For 2012 COIT - Lump Sum

Total Additional 2012 COIT	$ 451,140.29
Total Lump Sum to be Received April 2012	$ 1,130,273.65

For 2012 COIT - New Monthly Amount June-December 2012

Total Revised Monthly 2012 COIT	$ 599,904.22
Original Monthly 2012 COIT	$ 494,353.67
Original Annual COIT	$ 5,932,244.00
Revised Annual COIT	$ 7,234,669.02
Annual Difference	$ 1,302,425.02

2013 COIT -

Westfield Final 2012 Certified Total COIT	$ 7,234,669
Westfield 2013 Certified Total COIT	$ 7,581,538

WESTFIELD, INDIANA

Sustainability Analysis

Estimated Income Tax Trust Balances
(Held by State)

COIT - Hamilton County (as of 12/31)

Year	Estimated Balance	Percent Change
2007	$ 28,367,320	
2008	33,106,280	16.71%
2009	12,081,250	-63.51%
2010	(630,572)	-105.22%
2011	24,631,599	3806.23%
2012	33,146,536	34.57%
2013	49,744,772	50.08%
2014	55,463,701	11.50%

WESTFIELD, INDIANA

Sustainability Analysis

Historical Income Amounts

Per Capita Income - Hamilton County

Year	Per Capita Income	Percent Change
2006	$ 48,571	
2007	49,833	2.60%
2008	51,073	2.49%
2009	48,158	-5.71%
2010	49,750	3.31%
2011	53,762	8.06%
2012	56,051	4.26%
2013	56,515	0.83%

Total COIT Distributions - Hamilton County

Year	Total COIT	Percent Change
2009	$ 101,148,480	
2010	99,862,358	-1.27%
2011	82,355,905	-17.53%
2012	100,063,728	21.50%
2013	105,945,754	5.88%
2014	116,996,445	10.43%
2015	122,989,331	5.12%
2016	128,929,044	4.83%

Historical Workforce and Unemployment

Workforce - Hamilton County

Year	Workforce	Percent Change
2008	145,825	
2009	145,544	-0.19%
2010	140,769	-3.28%
2011	144,281	2.49%
2012	147,984	2.57%
2013	150,168	1.48%
2014	159,577	6.27%

Unemployment Rate - Hamilton County

Year	Unemployment Rate	Percent Change
2008	3.80%	
2009	6.60%	73.68%
2010	6.90%	4.55%
2011	6.20%	-10.14%
2012	5.70%	-8.06%
2013	5.30%	-7.02%
2014	4.10%	-22.64%

Unemployed Workers - Hamilton County

Year	Number of Unemployed	Percent Change
2008	5,504	
2009	9,632	75.00%
2010	9,739	1.11%
2011	8,913	-8.48%
2012	8,415	-5.59%
2013	7,976	-5.22%
2014	6,577	-17.54%

APPENDIX A

WESTFIELD, INDIANA

Comprehensive Financial Plan

COIT Distributions for the Years 2008-2017: Abstract Levy by Amount

		ACTUAL								PROJECTED	
	Abstract Levy by Amount	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
	County Unit	$ 75,421,410.80	$ 78,573,027.86	$ 80,110,651.00	$ 79,883,183.00	$ 83,277,228.00	$ 86,717,353.00	$ 85,948,645.00	$ 87,482,000.00	$ 89,844,014.00	$ 92,179,958.36
Townships	Adams Township	$ 262,971.41	$ 274,243.21	$ 275,258.00	$ 273,034.00	$ 282,519.00	$ 291,348.00	$ 408,072.00	$ 464,828.00	$ 477,378.36	$ 489,790.19
	Clay Township	12,020,579.06	14,204,781.86	11,481,984.00	11,409,298.00	9,147,633.00	8,690,990.00	8,792,176.00	9,347,594.00	9,599,979.04	9,849,578.49
	Delaware Township	690,726.19	680,225.27	660,573.00	645,887.00	666,380.00	683,348.00	810,115.00	878,900.00	902,630.30	926,098.69
	Fall Creek Township	2,132,927.81	2,414,534.41	2,407,261.00	1,798,219.00	1,346,591.00	1,102,629.00	965,064.00	1,025,745.00	1,053,440.12	1,080,829.56
	Jackson Township	308,892.55	317,314.89	326,261.00	309,314.00	293,987.00	292,548.00	443,808.00	515,058.00	528,964.57	542,717.64
	Noblesville Township	2,128,693.39	1,816,084.11	1,513,768.00	1,312,449.00	1,504,095.00	1,602,958.00	2,201,805.00	2,492,682.00	2,559,984.41	2,626,544.01
	Washington Township	1,461,393.20	1,251,616.38	1,140,040.00	1,121,872.00	1,117,844.00	1,144,448.00	1,175,728.00	1,297,423.00	1,332,453.42	1,367,097.21
	Wayne Township	257,286.54	231,213.92	218,509.00	210,456.00	215,058.00	220,823.00	360,054.00	425,789.00	437,285.30	448,654.72
	White River Township	332,602.82	329,952.41	327,465.00	326,293.00	331,363.00	326,233.00	478,774.00	448,723.00	460,838.52	472,820.32
	Townships Subtotal	$ 19,596,072.97	$ 21,519,966.46	$ 18,351,119.00	$ 17,406,822.00	$ 14,905,470.00	$ 14,355,325.00	$ 15,635,596.00	$ 16,896,742.00	$ 17,352,954.03	$ 17,804,130.84
City/Town	Carmel Civil City	$ 55,086,145.08	$ 59,339,404.82	$ 58,816,205.00	$ 56,937,895.00	$ 64,910,562.00	$ 67,837,333.00	$ 71,011,902.00	$ 74,002,127.00	76,000,184.43	$ 77,976,189.22
	Noblesville Civil City	31,406,248.55	33,796,317.69	35,473,065.00	35,806,678.00	37,017,773.00	37,476,042.00	39,832,146.00	41,253,811.00	42,367,663.90	43,469,223.16
	Arcadia Civil Town	443,297.69	474,359.86	465,194.00	458,220.00	585,879.00	644,801.00	854,182.00	957,324.00	983,171.75	1,008,734.21
	Atlanta Civil Town	129,143.71	133,889.30	132,715.00	131,344.00	168,998.00	186,369.00	247,383.00	282,117.00	289,734.16	297,267.25
	Cicero Civil Town	2,121,547.52	2,216,191.10	2,172,611.00	2,077,639.00	2,124,559.00	2,172,427.00	2,254,500.00	2,276,779.00	2,338,252.03	2,399,046.59
	Fishers Civil Town	28,315,461.14	31,803,766.77	31,105,461.00	33,597,823.00	37,249,331.00	41,104,722.00	43,901,712.00	45,788,643.00	47,024,936.36	48,247,584.71
	Sheridan Civil Town	1,462,601.98	1,479,881.96	1,521,076.00	1,449,427.00	1,513,473.00	1,551,406.00	1,691,190.00	1,798,022.00	1,846,568.59	1,894,579.38
	Westfield Civil Town	**8,675,294.88**	**13,660,212.15**	**15,979,545.00**	**19,149,784.00**	**20,131,310.00**	22,000,079.00	23,011,077.00	23,855,549.00	24,499,648.82	25,136,639.69
	City/Town Subtotal	$ 127,639,740.55	$ 142,904,023.65	$ 145,665,872.00	$ 149,608,810.00	$ 163,701,885.00	$ 172,973,179.00	$ 182,804,092.00	$ 190,214,372.00	$ 195,350,160.04	$ 200,429,264.21
Library	**Libraries**										
	Hamilton North Public Library	$ 696,485.48	$ 701,821.16	$ 695,617.00	$ 668,141.00	$ 652,093.00	$ 706,290.00	$ 735,897.00	$ 775,778.00	796,724.01	$ 817,438.83
	Carmel-Clay Public Library	6,887,238.15	7,307,540.18	7,204,897.00	6,951,405.00	7,101,259.00	7,539,266.00	8,077,255.00	8,486,677.00	8,715,817.28	8,942,428.53
	Hamilton East Public Library	8,266,118.34	8,438,111.10	8,153,268.00	7,914,102.00	9,136,416.00	9,135,170.00	9,592,607.00	9,689,445.00	9,951,060.02	10,209,787.58
	Sheridan Public Library	187,110.17	295,764.77	255,524.00	304,021.00	337,421.00	338,967.00	358,981.00	235,176.00	241,525.75	247,805.42
	Westfield Public Library	1,416,350.30	1,329,391.80	1,212,363.00	1,289,336.00	1,330,112.00	1,376,276.00	1,430,165.00	1,392,363.00	1,429,956.80	1,467,135.68
	Library Subtotal	$ 17,453,302.44	$ 18,072,629.01	$ 17,521,669.00	$ 17,127,005.00	$ 18,557,301.00	$ 19,095,969.00	$ 20,194,905.00	$ 20,579,439.00	$ 21,135,083.85	$ 21,684,596.03
Special	**Special**										
	Hamilton County Solid Waste	$ 848,263.97	$ 869,423.77	$ 861,325.00	$ 837,541.00	$ 876,612.00	$ 899,854.00	$ 943,230.00	$ 983,949.00	1,010,515.62	$ 1,036,789.03
	Special Subtotal	$ 848,263.97	$ 869,423.77	$ 861,325.00	$ 837,541.00	$ 876,612.00	$ 899,854.00	$ 943,230.00	$ 983,949.00	$ 1,010,515.62	$ 1,036,789.03
Redevelopment	**Redevelopment**										
	City of Noblesville Redev.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Carmel Redev.	-	-	-	-	-	-	-	-	-	-
	Sheridan Redev.	-	-	-	-	-	-	-	-	-	-
	Hamilton Co. Redev.	-	-	-	-	-	-	-	-	-	-
	Redevelopment Subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grand Total for Hamilton County	$ 240,958,790.73	$ 261,939,070.75	$ 262,510,636.00	$ 264,863,361.00	$ 281,318,496.00	$ 294,041,680.00	$ 305,526,468.00	$ 316,156,502.00	$ 324,692,727.55	$ 333,134,738.47

WESTFIELD, INDIANA
Comprehensive Financial Plan

COIT Distributions for the Years 2008-2017: Abstract Levy and Distributive Shares by Percentage

		ACTUAL								PROJECTED	
	Abstract Levy Distribution by Percentage	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
	County Unit	31.30%	30.00%	30.52%	30.16%	29.60%	29.49%	28.13%	27.67%	27.67%	27.67%
Townships	Adams Township	0.11%	0.10%	0.10%	0.10%	0.10%	0.10%	0.13%	0.15%	0.15%	0.15%
	Clay Township	4.99%	5.42%	4.37%	4.31%	3.25%	2.96%	2.88%	2.96%	2.96%	2.96%
	Delaware Township	0.29%	0.26%	0.25%	0.24%	0.24%	0.23%	0.27%	0.28%	0.28%	0.28%
	Fall Creek Township	0.89%	0.92%	0.92%	0.68%	0.48%	0.37%	0.32%	0.32%	0.32%	0.32%
	Jackson Township	0.13%	0.12%	0.12%	0.12%	0.10%	0.10%	0.15%	0.16%	0.16%	0.16%
	Noblesville Township	0.88%	0.69%	0.58%	0.50%	0.53%	0.55%	0.72%	0.79%	0.79%	0.79%
	Washington Township	0.61%	0.48%	0.43%	0.42%	0.40%	0.39%	0.38%	0.41%	0.41%	0.41%
	Wayne Township	0.11%	0.09%	0.08%	0.08%	0.08%	0.08%	0.12%	0.13%	0.13%	0.13%
	White River Township	0.14%	0.13%	0.12%	0.12%	0.12%	0.11%	0.16%	0.14%	0.14%	0.14%
	Townships Subtotal	8.13%	8.22%	6.99%	6.57%	5.30%	4.88%	5.12%	5.34%	5.34%	5.34%
City/Town	Carmel Civil City	22.86%	22.65%	22.41%	21.50%	23.07%	23.07%	23.24%	23.41%	23.41%	23.41%
	Noblesville Civil City	13.03%	12.90%	13.51%	13.52%	13.16%	12.75%	13.04%	13.05%	13.05%	13.05%
	Arcadia Civil Town	0.18%	0.18%	0.18%	0.17%	0.21%	0.22%	0.28%	0.30%	0.30%	0.30%
	Atlanta Civil Town	0.05%	0.05%	0.05%	0.05%	0.06%	0.06%	0.08%	0.09%	0.09%	0.09%
	Cicero Civil Town	0.88%	0.85%	0.83%	0.78%	0.76%	0.74%	0.74%	0.72%	0.72%	0.72%
	Fishers Civil Town	11.75%	12.14%	11.85%	12.68%	13.24%	13.98%	14.37%	14.48%	14.48%	14.48%
	Sheridan Civil Town	0.61%	0.56%	0.58%	0.55%	0.54%	0.53%	0.55%	0.57%	0.57%	0.57%
	Westfield Civil Town	3.60%	5.22%	6.09%	7.23%	7.16%	7.48%	7.53%	7.55%	7.55%	7.55%
	City/Town Subtotal	52.97%	54.56%	55.49%	56.49%	58.19%	58.83%	59.83%	60.16%	60.16%	60.16%
Library	**Libraries**										
	Hamilton North Public Library	0.29%	0.27%	0.26%	0.25%	0.23%	0.24%	0.24%	0.25%	0.25%	0.25%
	Carmel-Clay Public Library	2.86%	2.79%	2.74%	2.62%	2.52%	2.56%	2.64%	2.68%	2.68%	2.68%
	Hamilton East Public Library	3.43%	3.22%	3.11%	2.99%	3.25%	3.11%	3.14%	3.06%	3.06%	3.06%
	Sheridan Public Library	0.08%	0.11%	0.10%	0.11%	0.12%	0.12%	0.12%	0.07%	0.07%	0.07%
	Westfield Public Library	0.59%	0.51%	0.46%	0.49%	0.47%	0.47%	0.47%	0.44%	0.44%	0.44%
	Library Subtotal	7.24%	6.90%	6.67%	6.47%	6.60%	6.49%	6.61%	6.51%	6.51%	6.51%
Special	**Special**										
	Hamilton County Solid Waste Mgmt.	0.35%	0.33%	0.33%	0.32%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
	Special Subtotal	0.35%	0.33%	0.33%	0.32%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
Redevelopment	**Redevelopment**										
	City of Noblesville Redevelopment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Carmel Redevelopment Commission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Sheridan Redev. Commission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Hamilton Co. Redev. Commission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Redevelopment Subtotal	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Grand Total for Hamilton County	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	Growth Factor	11%	-1%	-18%	22%	6%	10%	5.1%	4.8%	5%	5%
	Adjusted COIT	$ 101,148,480	$ 99,862,358	$ 82,355,904	$ 100,063,729	$ 105,945,753	$ 116,996,445	$ 122,989,331	$ 128,929,044	$ 135,375,496	$ 142,144,271

WESTFIELD, INDIANA
Comprehensive Financial Plan

COIT Distributions for the Years 2009-2018: Distributive Shares by Amount

	Distributive Shares by Amount	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
		ACTUAL								PROJECTED	
	County Unit	$ 31,660,027	$ 29,955,394	$ 25,132,639	$ 30,179,369	$ 31,362,561	$ 34,504,027	$ 34,598,529	$ 35,675,277	$ 37,459,040	$ 39,331,992
Townships	Adams Township	$ 110,389	$ 104,553	$ 86,355	$ 103,151	$ 106,398	$ 115,925	$ 164,269	$ 189,557	$ 199,035	$ 208,987
	Clay Township	5,045,939	5,415,469	3,602,175	4,310,362	3,445,038	3,458,064	3,539,280	3,811,961	4,002,559	4,202,687
	Delaware Township	289,950	259,331	207,238	244,012	250,962	271,898	326,111	358,417	376,337	395,154
	Fall Creek Township	895,350	920,524	755,216	679,356	507,132	438,726	388,485	418,300	439,215	461,176
	Jackson Township	129,665	120,974	102,356	116,857	110,717	116,402	178,654	210,041	220,543	231,571
	Noblesville Township	893,572	692,369	474,905	495,835	566,449	637,802	886,334	1,016,519	1,067,345	1,120,712
	Washington Township	613,456	477,170	357,658	423,836	420,985	455,365	473,288	529,091	555,545	583,323
	Wayne Township	108,002	88,149	68,552	79,509	80,992	87,863	144,939	173,637	182,319	191,435
	White River Township	139,618	125,792	102,734	123,271	124,793	129,805	192,730	182,990	192,139	201,746
	Townships Subtotal	$ 8,225,941	$ 8,204,331	$ 5,757,189	$ 6,576,189	$ 5,613,466	$ 5,711,850	$ 6,294,090	$ 6,890,513	$ 7,235,037	$ 7,596,791
City/Town	Carmel Civil City	$ 23,123,787	$ 22,622,715	$ 18,452,059	$ 21,510,782	$ 24,445,596	$ 26,991,843	$ 28,585,760	$ 30,178,166	$ 31,687,075	$ 33,271,428
	Noblesville Civil City	13,183,558	12,884,599	11,128,754	13,527,540	13,941,052	14,911,368	16,034,385	16,823,359	17,664,527	18,547,754
	Arcadia Civil Town	186,085	180,846	145,943	173,113	220,645	256,560	343,850	390,398	409,918	430,414
	Atlanta Civil Town	54,211	51,044	41,636	49,621	63,645	74,154	99,584	115,048	120,800	126,840
	Cicero Civil Town		844,907	681,600	784,919	800,118	864,388	907,546	928,474	974,897	1,023,642
	Fishers Civil Town	11,886,123	12,124,954	9,758,532	12,693,048	14,028,258	16,355,186	17,672,584	18,672,670	19,606,303	20,586,618
	Sheridan Civil Town	613,964	564,194	477,198	547,584	569,980	617,290	680,787	733,236	769,898	808,392
	Westfield Civil Town	**3,641,672**	**5,207,856**	**5,013,168**	**7,234,669**	**7,581,538**	**8,753,626**	**9,263,083**	**9,728,325**	**10,214,741**	**10,725,478**
	City/Town Subtotal	$ 52,689,400	$ 54,481,115	$ 45,698,890	$ 56,521,276	$ 61,650,832	$ 68,824,415	$ 73,587,579	$ 77,569,676	$ 81,448,159	$ 85,520,566
Library	**Libraries**										
	Hamilton North Public Library	$ 292,367	$ 267,564	$ 218,232	$ 252,420	$ 245,581	$ 281,026	$ 296,234	$ 316,363	$ 332,181	$ 348,791
	Carmel-Clay Public Library	2,891,090	2,785,946	2,260,350	2,626,198	2,674,365	2,999,804	3,251,490	3,460,878	3,633,922	3,815,618
	Hamilton East Public Library	3,469,910	3,216,968	2,557,876	2,989,898	3,440,813	3,634,799	3,861,493	3,951,369	4,148,937	4,356,384
	Sheridan Public Library	78,544	112,758	80,164	114,857	127,074	134,872	144,507	95,905	100,700	105,735
	Westfield Public Library	594,548	506,821	380,347	487,103	500,926	547,607	575,711	567,807	596,198	626,008
	Library Subtotal	$ 7,326,459	$ 6,890,057	$ 5,496,969	$ 6,470,476	$ 6,988,759	$ 7,598,108	$ 8,129,435	$ 8,392,322	$ 8,811,938	$ 9,252,536
Special	**Special**										
	Hamilton County Solid Waste	$ 356,080	$ 331,461	$ 270,218	$ 316,418	$ 330,136	$ 358,044	$ 379,696	$ 401,256	$ 421,319	$ 442,384
	Special Subtotal	$ 356,080	$ 331,461	$ 270,218	$ 316,418	$ 330,136	$ 358,044	$ 379,696	$ 401,256	$ 421,319	$ 442,384
Redevelopment	**Redevelopment**										
	City of Noblesville Redevelopment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Carmel Redevelopment Commission	-	-	-	-	-	-	-	-	-	-
	Sheridan Redev. Commission	-	-	-	-	-	-	-	-	-	-
	Hamilton Co. Redev. Commission	-	-	-	-	-	-	-	-	-	-
	Redevelopment Subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Grand Total for Hamilton County	$ 100,257,907	$ 99,862,358	$ 82,355,905	$ 100,063,728	$ 105,945,754	$ 116,996,444	$ 122,989,329	$ 128,929,044	$ 135,375,493	$ 142,144,269

WESTFIELD, INDIANA
Sustainability Analysis

Calculation of Hamilton County 2015 Estimated Public Safety LOIT Distribution (.05% Rate)

Unit	Allocation Amount for Shares	% of Total Shares	Estimated Shares
Hamilton County	**$ 85,948,645**	**31.98%**	**$ 415,747**
Carmel Civil City	$ 71,011,902	26.42%	$ 343,496
Noblesville Civil City	39,832,146	14.82%	192,674
Arcadia Civil Town	854,182	0.32%	4,132
Atlanta Civil Town	247,383	0.09%	1,197
Cicero Civil Town	2,254,500	0.84%	10,905
Fishers Civil City	43,901,712	16.34%	212,360
Sheridan Civil Town	1,691,190	0.63%	8,181
Westfield Civil City	23,011,077	8.56%	111,308
Total Towns	**$ 182,804,092**		**$ 884,253**
Total County	$ 268,752,737		$ 1,300,000

Note: Above analysis assumes the full Public Safety LOIT is shared by the County, Cities and Towns. The County could choose to keep the entire amount for E911 Costs.

WESTFIELD, INDIANA
Sustainability Analysis

Projected Local Option Income Tax Revenue

2009 Certified COIT Distribution	$ 100,257,907
2010 Certified COIT Distribution	99,862,358
2011 Certified COIT Distribution	82,355,905
2012 Certified COIT Distribution	100,063,728
2013 Certified COIT Distribution	105,945,754
2014 Certified COIT Distribution	116,996,444
2015 Certified COIT Distribution	122,989,331
2016 Certified COIT Distribution	128,929,044

	Expected Future Period Revenue		
Estimated Distribution for New .05% Rate	$ 6,250,000	to	$6,500,000
Estimated Distribution for New .10% Rate	12,500,000	to	13,000,000
Estimated Distribution for New .25% Rate	31,250,000	to	32,500,000

NOTE

Historical distributions are based upon a 1.0% COIT rate and include distributions to all units.

Estimated distributions are based upon the incremental tax rate shown.

WESTFIELD, INDIANA
Sustainability Analysis

Local Option Income Tax - Current and Proposed

	Current	Proposed
COIT	1.00%	1.00%
EDIT - (Normal)	0.00%	0.00%
LOIT - Property Tax Relief	0.00%	0.00%
LOIT - Public Safety	0.00%	0.05%
Total Hendricks County Income Tax Rate	1.00%	1.05%

Estimated Income Taxes Paid		
Hamilton County Median Household Income (2000)	$ 82,468	$ 82,468
Estimated Indiana Income Deductions/Exemptions	(6,000)	(6,000)
Estimated Hamilton County Median Taxable Income	$ 76,468	$ 76,468
Total Hamilton County Income Tax Rate	1.00%	1.05%
Estimated Hamilton County Median Income Taxes Paid	$ 764.68	$ 802.91