Westfield City Council Members
Scott Willis, (District 1)
Jake Gilbert, (District 2)
Mike Johns, (District 5)
Troy Patton, (At Large)
Joe Edwards, (District 3)
Cindy L. Spoljaric, (At Large)
Scott Frei, (District 4)

CITY OF WESTFIELD, IN
CityCouncil_Meeting_Agenda_10_24_2022

Monday, October 24, 2022 at 07:00 PM

BOARD OR COMMISSION: **City Council Meeting**
MEETING DATE: **Monday, October 24, 2022 at 07:00 PM**
MEETING PLACE: **Westfield City Hall- Assembly Room**

THE FOLLOWING AGENDA IS SUBJECT TO CHANGE AT THE DISCRETION OF THE COUNCIL

AGENDA

Pledge of Allegiance

Invocation by: Rob Griepentrog/Onsite International Prayer

Opening of Meeting

Note the presence of a quorum

Announce any changes to Agenda

Approval of Minutes:
Documents: Meeting Minutes for October 10, 2022 | Meeting Minutes for October 19, 2022

Claims:
Documents: Docket for October 24, 2022

Approval of Claims

Miscellaneous Business/Special Recognition:

Proclamation: Hindu Heritage Month

Old Business:

REMINDER: PER RESOLUTION 21-121 RELATING TO TRANSPARENCY, COUNCILORS DO NOT NEED TO RECUSE THEMSELVES, BUT ARE REQUIRED TO DISCLOSE IF THEY HAVE RECEIVED CONTRIBUTIONS OF $1,000 OR MORE WHEN VOTING ON ANY ACTIONS INVOLVING ONE OF THEIR CONTRIBUTORS

Resolution 22-118: Confirming Declaration of a Certain Area Within the City of Westfield an Economic Revitalization Area
Council Introduction: September 12, 2022
Public Hearing: October 24, 2022
Adoption Consideration: October 24, 2022
Documents: Resolution 22-118 | Concept Plan

Resolution 22-120: The City of Westfield Regarding Certain Tax Abatement Deductions for New Pitch, LLC (Sogility)
Council Introduction: October 10, 2022
Adoption Consideration: October 24, 2022
Documents: Resolution 22-120 | New Pitch Sogility Overview

Ordinance 22-48: Additional Appropriation
Council Introduction: October 10, 2022
Public Hearing: October 24, 2022
Adoption Consideration: October 24, 2022
Documents: Ordinance 22-48

Ordinance 22-43: 2023 Budget
Council Introduction: October 10, 2022
Public Hearing: October 10, 2022
Adoption Consideration: October 24, 2022
Documents: Ordinance 22-43 | Form 3 | Form 4 | 2023 Budget Packet | Binder 1 Sustainability Report

Ordinance 22-44: Establishing a Policy for Reporting Capital Assets
Council Introduction: October 10, 2022
Adoption Consideration: October 24, 2022
Documents: Ordinance 22-44 | Capital Assets and Capitalization Policy

Ordinance 22-45: Amending Materiality Threshold and Establishing a Reporting Policy
Council Introduction: October 10, 2022
Adoption Consideration: October 24, 2022
Documents: Ordinance 22-45

Ordinance 22-46: City of Westfield, IN Authorizing the Issuance and Sale of

General Obligation Bonds of the City of Westfield
Council Introduction: October 10, 2022
Public Hearing: October 24, 2022
Adoption Consideration: October 24, 2022
Documents: Ordinance 22-46

Ordinance 22-47: Appropriating the Proceeds of the 2022 General Obligation Bonds
Council Introduction: October 10, 2022
Public Hearing: October 24, 2022
Adoption Consideration: October 24, 2022
Documents: Ordinance 22-47

Ordinance 22-49: Redistricting
Council Introduction: October 10, 2022
Public Hearing: October 24, 2022
Adoption Consideration: October 24, 2022
Documents: Ordinance 22-49 | Proposed Redistricting

New Business:

Ordinance 22-50: City of Westfield Creating Common Council Term Limits and Adding Term Limits for Certain Other City Offices
Council Introduction: October 24, 2022
Adoption Consideration: November 14, 2022
Documents: Ordinance 22-50

Guests:

Residents who wish to address the Council.

Clerk Treasurer Comments

City Council Comments

Mayor Comments

Adjourn

New Pitch d/b/a Sogility

16500 Southpark Drive

Sogility founded 2018

New Pitch founded 2021

New facility opened August 2022

Sogility is the most complete **soccer development center** in the country leveraging world-class, innovative technology, elite coaching and **data driven training** in a **safe and fun environment.**

Sogility focuses on the **technical, tactical, physical and mental** aspects of a soccer player all **under 1 roof.**

DICK'S
Community FIRST
Royal United
UNO
SOGILITY

HONDA
LINDLEY
15
HOIST
20
30

Future outdoor 7x7 turf space

Future outdoor 7x7 turf space

NOTICE TO TAXPAYERS

The **Notice to Taxpayers is available online at** www.budgetnotices.in.gov or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at **130 Penn Street Westfield IN 46074**.

Notice is hereby given to taxpayers of **WESTFIELD CIVIL CITY, Hamilton County**, Indiana that the proper officers of **Westfield Civil City** will conduct a public hearing on the year **2023** budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **Westfield Civil City** not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, **Westfield Civil City** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **Westfield Civil City** will meet to adopt the following budget:

Public Hearing Date	Monday, October 10, 2022
Public Hearing Time	7:00 PM
Public Hearing Location	130 Penn Street Westfield IN 46074

Adoption Meeting Date	Monday, October 24, 2022
Adoption Meeting Time	7:00 PM
Adoption Meeting Location	130 Penn Street Westfield IN 46074

Estimated Civil Max Levy	$33,548,038
Property Tax Cap Credit Estimate	$5,964,890

1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
0061-RAINY DAY	$250,000	$0	$0	$0	
0101-GENERAL	$33,646,330	$16,993,300	$0	$14,311,813	18.74%
0180-DEBT SERVICE	$468,000	$707,118	$0	$0	
0181-DEBT PAYMENT	$0	$0	$0	$344,179	-100.00%
0183-BOND #3	$1,165,552	$1,196,128	$0	$1,081,707	10.58%
0184-BOND #4	$1,141,058	$1,178,986	$0	$1,062,796	10.93%
0185-BOND #5	$3,045,813	$3,474,000	$0	$0	
0706-LOCAL ROAD & STREET	$1,427,000	$0	$0	$0	
0708-MOTOR VEHICLE HIGHWAY	$3,644,064	$1,681,297	$0	$1,607,431	4.60%
1111-FIRE	$15,625,598	$9,436,369	$0	$8,093,890	16.59%
2379-CUMULATIVE CAPITAL IMP (CIG TAX)	$80,000	$0	$0	$0	
2391-CUMULATIVE CAPITAL DEVELOPMENT	$1,266,639	$2,700,000	$0	$1,883,531	43.35%
9500-Food & Beverage	$1,168,000	$0	$0	$0	
9501-ARP2021 COVID RECOVERY(176)	$9,140,132	$0	$0	$0	
Totals	$72,068,186	$37,367,198	$0	$28,385,347	

Proposed Districts

2022 Precinct Population Total

- District 1, 9400
- District 2, 9168
- District 3, 9237
- District 4, 9172
- District 5, 9640

City of Westfield Proposed 2023 Districts

7/29/2022

2023 Budget Detail

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals
101 General Fund	$ 33,646,328	$ 29,598,521	$ 22,200,416	$ 20,309,822	$ 30,174,048
001 -Administration	$ 1,880,815	$ 1,567,257	$ 2,948,964	$ 1,843,889	$ 12,691,126
Adm Unappropriated Tsf			$ 1,512	$ 50,000	$ 10,321,568
Adm-401A Matching	$ 10,959	$ 5,000	$ 5,987	$ 5,306	$ 7,402
Adm-Attorney/Consultant	$ 420,000	$ 352,200	$ 1,499,213	$ 635,440	$ 600,088
Adm-Building	$ 22,100	$ 22,100	$ 21,679	$ 5,601	$ 25,192
Adm-Cell/Pagers/Mobile			$ -	$ -	$ -
Adm-Circuit Breaker			$ -	$ 11,468	$ -
Adm-Construct			$ -	$ -	$ 735,990
Adm-Consulting	$ 140,000	$ 140,000	$ 351,876	$ 299,781	$ 229,880
Adm-Electricity	$ 13,200	$ 13,200	$ 8,065	$ 11,439	$ 11,776
Adm-Equip Lease			$ -	$ -	$ -
Adm-FICA /Medicare	$ 21,459	$ 12,448	$ 13,359	$ 15,599	$ 21,080
Adm-Health/Dental	$ 69,678	$ 32,700	$ 33,276	$ 30,954	$ 68,810
Adm-Heat/Gas	$ 15,680	$ 15,680	$ 4,183	$ 6,313	$ 8,969
Adm-Insurance	$ 84,568	$ 84,568	$ 69,591	$ 66,589	$ 24,572
Admin-Tsf	$ 25,000	$ 25,000	$ -	$ 734	$ -
Adm-Legal			$ -	$ -	$ -
Adm-Office Supplies	$ 2,000	$ 2,000	$ 54	$ 39	$ 4,647
Adm-Operating Supplies	$ 4,200	$ 4,200	$ 3,952	$ 3,892	$ 362
Adm-Perf	$ 38,904	$ 15,845	$ 22,768	$ 21,150	$ 34,438
Adm-Postage	$ 50	$ 50	$ -	$ -	$ -
Adm-Printing	$ 100	$ 100	$ -	$ -	$ 222
Adm-Promotions	$ 32,000	$ 32,000	$ 12,565	$ 9,101	$ 24,676
Adm-Salary	$ 333,421 [1]	$ 162,716	$ 180,895	$ 212,050	$ 283,575
Adm-Services	$ 565,062	$ 565,062	$ 702,397	$ 444,459	$ 195,226
Adm-Software Licensing			$ -	$ -	$ -
Adm-Sub/Dues/Members	$ 65,538	$ 65,538	$ 15,394	$ 8,938	$ 55,987
Adm-Travel/Training/Seminars	$ 12,000	$ 12,000	$ 144	$ 1,030	$ 32,827
Adm-Vehicle Gas			$ -	$ -	$ -
Adm-Vehicle Lease			$ -	$ -	$ -
Adm-Vehicle Repair			$ -	$ -	$ -
Adm-Water/Sewer	$ 4,620	$ 4,620	$ 1,904	$ 3,763	$ 3,691
Adm-Workers' Comp	$ 276	$ 230	$ 150	$ 244	$ 149
002 - Police	$ 13,074,232	$ 10,534,591	$ 8,526,987	$ 7,889,387	$ 7,549,116
Police-401A Matching	$ 236,121	$ 206,209	$ 197,016	$ 216,454	$ 224,305
Police-Building Maintenance	$ 54,700	$ 51,700	$ 25,317	$ 31,483	$ 45,842
Police-Cell/Pagers/Mobile			$ -	$ -	$ -
Police-Dispatch Service			$ -	$ -	$ 551,796
Police-Electricity	$ 42,350	$ 38,500	$ 34,898	$ 32,540	$ 33,423
Police-Equip Repair	$ 24,000	$ 24,000	$ 17,883	$ 12,434	$ 13,728
Police-Equipment	$ 754,939 [5]	$ 530,630	$ 10,417	$ 8,236	$ 39,315
Police-FICA/Medicare	$ 512,108	$ 470,576	$ 392,269	$ 361,268	$ 312,205
Police-Health/Dental	$ 1,800,000	$ 1,175,388	$ 995,247	$ 865,159	$ 861,444
Police-Heat/Gas	$ 14,300	$ 13,000	$ 9,353	$ 7,575	$ 7,658
Police-Insurance	$ 137,226	$ 124,751	$ 110,742	$ 110,723	$ 111,677
Police-K-9 Maint	$ 15,000	$ 15,000	$ 4,056	$ 5,575	$ 12,632
Police-Legal Consulting	$ 12,000 [6]	$ -	$ -	$ -	$ -
Police-Office Supplies	$ 4,950	$ 4,950	$ 2,394	$ 2,190	$ 3,414
Police-Operating Supplies	$ 15,800	$ 12,800	$ 10,131	$ 12,661	$ 11,649
Police-Perf	$ 1,041,504 [3]	$ 916,752	$ 819,084	$ 740,912	$ 652,091
Police-Physical Exam	$ 6,000	$ 6,000	$ -	$ 11,598	$ 7,784
Police-Postage	$ 500	$ 500	$ 230	$ 270	$ 142
Police-Printing	$ 7,700	$ 7,700	$ 4,493	$ 3,196	$ 3,090
Police-Promotions	$ 21,152	$ 19,152	$ 15,422	$ 14,717	$ 16,572
Police-Salary	$ 6,694,220 [2]	$ 6,151,316	$ 5,331,658	$ 4,906,460	$ 4,219,539
Police-Services	$ 818,108	$ 176,483	$ 145,120	$ 152,212	$ 40,793
Police-Software Licensing	$ 777	$ 777	$ 777	$ 1,554	$ 777
Police-Subscriptions/Dues	$ 42,960	$ 41,761	$ 30,646	$ 31,548	$ 31,738
Police-Telephone	$ 900	$ 900	$ 711	$ 644	$ 699
Police-Travel/Training/Seminar	$ 73,380	$ 68,380	$ -	$ -	$ -
Police-Uniforms	$ 110,600	$ 104,500	$ 78,403	$ 122,191	$ 78,309
Police-Vehicle Gas/Supplies	$ 444,000 [4]	$ 226,000	$ 177,294	$ 118,880	$ 125,032
Police-Vehicle Repair	$ 130,000	$ 91,000	$ 80,712	$ 74,416	$ 108,342
Police-Water/Sewer	$ 6,105	$ 5,550	$ 3,757	$ 3,338	$ 3,867
Police-Workers' Comp	$ 52,832	$ 50,316	$ 28,959	$ 41,154	$ 31,253

003 - Community Development	$ 2,052,281	$ 1,714,701	$ 1,104,037	$ 1,095,689	$ 1,151,507	
ECD - Construction	$ 40,000 [8]	$ -				
ECD-401A Matching	$ 46,489	$ 41,545	$ 22,124	$ 21,006	$ 22,082	
ECD-Cell/Pagers/Mobile			$ -	$ -	$ -	
ECD-FICA/Medicare	$ 91,125	$ 80,848	$ 53,238	$ 55,527	$ 54,401	
ECD-Health/Dental	$ 281,581	$ 234,651	$ 136,922	$ 129,183	$ 149,575	
ECD-Insurance			$ -	$ -	$ 11,687	
ECD-Legal	$ 114,000 [9]	$ 2,000	$ 1,151	$ 1,193	$ 1,157	
ECD-Office Supplies	$ 5,000	$ 5,000	$ 3,772	$ 1,611	$ 6,268	
ECD-Perf	$ 166,559	$ 147,482	$ 99,445	$ 101,117	$ 102,086	
ECD-Planning Consulting	$ 30,000	$ 60,000	$ 18,916	$ 4,404	$ 741	
ECD-Postage	$ 50	$ 50	$ -	$ -	$ 24	
ECD-Printing	$ 2,000	$ 2,000	$ 2,915	$ 578	$ 2,798	
ECD-Promotions	$ 10,000	$ 10,000	$ 2,806	$ 898	$ 8,689	
ECD-Salary	$ 1,191,177 [7]	$ 1,056,825	$ 719,355	$ 755,877	$ 733,959	
ECD-Services	$ 37,000	$ 37,000	$ 32,654	$ 11,179	$ 24,250	
ECD-Software Licensing			$ -	$ -	$ -	
ECD-Subscriptions/Dues	$ 6,500	$ 6,500	$ 4,281	$ 4,429	$ 13,567	
ECD-Travel/Training/Seminars	$ 25,000	$ 25,000	$ 3,210	$ 1,833	$ 15,813	
ECD-Vehicle Gas/Supplies			$ -	$ -	$ -	
ECD-Vehicle Repair			$ -	$ -	$ -	
ECD-Workers' Comp	$ 5,800	$ 5,800	$ 3,249	$ 6,856	$ 4,410	
005 - Westfield Welcome	$ 1,005,343	$ 872,482	$ 416,677	$ 410,166	$ 493,004	
Parks- gas heat			$ -	$ -	$ -	
Parks-401A Matching	$ 13,098	$ 19,034	$ 4,489	$ 4,816	$ 5,052	
Parks-Building Lease			$ -	$ -	$ -	
Parks-Building Maintenance			$ -	$ -	$ -	
Parks-Cell/Pagers/Mobile			$ -	$ -	$ -	
Parks-Computer Equip			$ -	$ -	$ -	
Parks-Electric			$ -	$ -	$ -	
Parks-Equip Leases			$ -	$ -	$ 6,001	
Parks-Equip Repair			$ -	$ -	$ -	
Parks-Equipment	$ 15,000	$ 42,500	$ -	$ -	$ -	
Parks-FICA/Medicare	$ 28,588	$ 40,334	$ 15,786	$ 19,035	$ 17,763	
Parks-Health/Dental	$ 116,063	$ 83,974	$ 48,110	$ 47,852	$ 43,569	
Parks-Insurance			$ -	$ -	$ 9,548	
Parks-Office Supplies	$ 1,000	$ 800	$ 1,947	$ 150	$ 463	
Parks-Operating Supplies			$ -	$ -	$ -	
Parks-Perf	$ 46,496	$ 34,400	$ 28,781	$ 33,266	$ 32,874	
Parks-Postage			$ -	$ -	$ -	
Parks-Printing			$ 86	$ -	$ 180	
Parks-Promotion	$ 361,500 [11]	$ 299,500	$ 80,399	$ 34,193	$ 111,905	
Parks-Salary	$ 373,698 [10]	$ 280,885	$ 217,096	$ 257,111	$ 237,631	
Parks-Services	$ 33,120	$ 58,120	$ 11,094	$ 6,947	$ 12,208	
Parks-Signs and Posts			$ -	$ -	$ -	
Parks-Subscption/Dues	$ 6,330 [12]	$ 2,565	$ 2,307	$ 2,498	$ 3,370	
Parks-Travel/Training/Seminars	$ 10,000	$ 10,100	$ 6,449	$ 4,028	$ 12,265	
Parks-Uniforms			$ -	$ -	$ -	
Parks-Vehicle Gas			$ -	$ -	$ -	
Parks-Vehicle Repair			$ -	$ -	$ -	
Parks-Water/Sewer			$ -	$ -	$ -	
Parks-Workers' Comp	$ 450	$ 270	$ 135	$ 270	$ 175	
006 - Economic Development	$ 221,853	$ 200,176	$ 166,574	$ 193,826	$ 244,530	
Economic Dev-401A Matching	$ 10,767	$ 6,943	$ -	$ -	$ 2,818	
Economic Dev-Consulting			$ -	$ -	$ -	
Economic Dev-FICA/Medicare	$ 7,353	$ 7,006	$ 6,593	$ 8,566	$ 10,690	
Economic Dev-Health/Dental	$ 15,504	$ 5,665	$ 7,994	$ 8,286	$ 7,681	
Economic Dev-Perf	$ 13,574	$ 12,930	$ 12,432	$ 15,388	$ 19,552	
Economic Dev-Printing			$ -	$ 101	$ 179	
Economic Dev-Promotions	$ 5,500	$ 5,500	$ 679	$ 610	$ 6,143	
Economic Dev-Salary	$ 96,120	$ 91,577	$ 87,550	$ 111,395	$ 147,123	
Economic Dev-Subscrip/Dues	$ 59,405 [14]	$ 53,405	$ 49,299	$ 47,514	$ 6,665	
Economic Dev-Travel/Training	$ 13,450 [13]	$ 17,000	$ 1,937	$ 1,660	$ 43,581	
Economic Dev-Workers Comp	$ 180	$ 150	$ 90	$ 307	$ 97	

007 - Informatics	$	2,227,687		$	1,988,407	$	1,711,186	$	1,785,417	$	1,774,999
IT-401A Matching	$	23,176		$	19,410	$	11,080	$	10,515	$	11,091
IT-Building Maintenance	$	5,000		$	5,000	$	4,897	$	3,861	$	2,168
IT-Cellular/Pagers/Mobile	$	94,500		$	89,500	$	76,021	$	129,468	$	130,543
IT-Computer/Equip	$	259,000	17	$	176,000	$	195,727	$	175,319	$	221,061
IT-Consulting	$	192,000		$	187,000	$	156,307	$	162,703	$	163,453
IT-Equipment	$	35,000	18	$	25,000	$	24,773	$	19,902	$	26,954
IT-FICA/Medicare	$	45,357		$	38,035	$	31,460	$	32,657	$	30,252
IT-Health/Dental	$	155,366		$	129,614	$	88,749	$	88,253	$	95,597
IT-Insurance						$	-	$	(329)	$	10,264
IT-Office Supplies	$	3,000		$	3,000	$	2,064	$	2,296	$	3,195
IT-Operating Supplies	$	2,000	16	$	1,000	$	908	$	5,635	$	1,790
IT-Perf	$	82,274		$	68,904	$	62,295	$	62,063	$	59,468
IT-Postage	$	8,800		$	5,800	$	4,667	$	6,390	$	4,547
IT-Printing	$	30,000		$	30,000	$	27,964	$	19,272	$	26,832
IT-Promotion	$	5,000		$	5,000	$	2,914	$	3,113	$	2,908
IT-Salary	$	592,898	15	$	497,184	$	438,699	$	454,027	$	418,037
IT-Services	$	152,500		$	155,500	$	109,769	$	120,025	$	91,783
IT-Software Licensing	$	479,000	19	$	490,000	$	426,828	$	453,236	$	401,796
IT-Subscriptions/Dues	$	1,500		$	1,500	$	1,004	$	932	$	26,308
IT-Telephone	$	30,000		$	30,000	$	29,700	$	29,528	$	30,892
IT-Travel/Training/Seminars	$	30,000		$	30,000	$	14,851	$	5,703	$	15,506
IT-Tsf						$	-	$	-	$	-
IT-Vehicle Gas						$	-	$	-	$	-
IT-Vehicle Repair						$	-	$	-	$	-
IT-Workers' Comp	$	1,316		$	960	$	508	$	849	$	558
008 Clerk Treasurer	$	1,024,484		$	902,541	$	937,243	$	786,656	$	742,332
CT-401A Matching	$	21,940		$	19,510	$	13,333	$	12,522	$	7,141
CT-Cellular/Pagers/Mobile	$	-		$	-	$	-	$	-	$	-
CT-Consulting	$	28,000		$	132,500	$	174,769	$	122,758	$	99,428
CT-FICA/Medicare	$	43,262		$	40,365	$	33,344	$	33,787	$	31,958
CT-Health/Dental	$	79,000		$	109,869	$	62,039	$	66,651	$	69,520
CT-Insurance	$	-		$	-	$	-	$	-	$	8,912
CT-Legal Consulting	$	48,000		$	10,000	$	117,674	$	7,610	$	2,378
CT-Legal Notices	$	3,000		$	3,000	$	2,129	$	2,176	$	3,230
CT-Miscellaneous						$	-	$	-	$	-
CT-Offical Bond	$	1,300		$	1,300	$	1,250	$	1,250	$	1,275
CT-Office Supplies	$	3,000		$	2,000	$	2,421	$	2,067	$	2,392
CT-Operating Supplies	$	6,000		$	1,000	$	-	$	129	$	1,114
CT-Perf	$	77,888		$	69,237	$	52,143	$	53,756	$	52,428
CT-Postage	$	-		$	-	$	-	$	-	$	-
CT-Printing	$	3,000		$	3,000	$	2,264	$	1,255	$	1,396
CT-Promotions	$	4,000		$	3,500	$	2,003	$	2,161	$	4,167
CT-Salary	$	570,784		$	487,585	$	464,101	$	469,375	$	444,864
CT-Services	$	125,800		$	10,500	$	7,518	$	8,887	$	4,508
CT-Subscriptions/Dues/Membersh	$	3,550		$	3,550	$	1,792	$	1,651	$	1,836
CT-Travel/Training/Seminars	$	5,000		$	5,000	$	200	$	100	$	4,970
CT-Tsf						$	-	$	-	$	-
CT-Unappropriated						$	-	$	-	$	493
CT-Workers' Comp	$	960		$	625	$	263	$	521	$	324
009 - Mayor	$	206,102		$	193,472	$	176,932	$	176,231	$	188,663
Mayor- FICA/Medicare	$	9,594		$	9,140	$	8,872	$	8,829	$	8,715
Mayor-401A Matching	$	5,016		$	4,780	$	3,679	$	3,478	$	3,930
Mayor-Cell/Pagers/Mobile						$	-	$	-	$	-
Mayor-Health/Dental	$	29,109		$	24,017	$	18,454	$	17,307	$	18,424
Mayor-PERF	$	17,808		$	16,960	$	16,893	$	16,893	$	16,465
Mayor-Promotions	$	16,000		$	16,000	$	9,917	$	10,529	$	21,878
Mayor-Salary	$	125,407		$	119,435	$	118,964	$	118,964	$	115,950
Mayor-Travel/Training/Seminars	$	3,000		$	3,000	$	84	$	92	$	3,210
Mayor-Workers' Comp	$	168		$	140	$	70	$	140	$	91
010 - City Council	$	301,137		$	333,940	$	271,388	$	147,970	$	149,420
City Council-Cell/Pagers						$	-	$	-	$	-
City Council-Equipment						$	-	$	-	$	9,275
City Council-FICA/Medicare	$	9,420		$	9,055	$	9,023	$	9,023	$	8,729
City Council-Legal	$	37,000		$	75,000	$	33,010	$	4,773	$	-
City Council-Promotions	$	30,000		$	30,000	$	11,104	$	14,835	$	14,254
City Council-Salary	$	123,141		$	118,405	$	117,951	$	117,951	$	115,025
City Council-Services	$	96,000		$	96,000	$	100,009	$	383	$	45
City Council-Travel/Training/S	$	5,000		$	5,000	$	50	$	498	$	1,781
City Council-Workers' Comp	$	576		$	480	$	240	$	508	$	311

011 - Board of Works	$ 2,265	$ 2,265	$ 2,691	$ 2,261	$ 2,512
Board of Works-FICA/Medicare	$ 165	$ 165	$ 191	$ 161	$ 674
Board of Works-Salary	$ 2,100	$ 2,100	$ 2,500	$ 2,100	$ 1,838
013 - Public Works	$ 8,401,386	$ 8,236,294	$ 3,152,523	$ 3,181,207	$ 2,947,020
PW - Legal Consulting	$ 48,000	$ -			
PW-401A Matching	$ 71,224	$ 62,609	$ 37,825	$ 34,347	$ 29,817
PW-Bldg Maint	$ 61,000 [30]	$ 48,500	$ 44,167	$ 45,408	$ 38,750
PW-Cellular/Pagers/Mobile			$ -	$ -	$ -
PW-Computer Equipment	$ 12,000	$ 12,000	$ 41	$ 50	$ -
PW-Contractual Services	$ 1,016,000	$ 1,316,000	$ 743,012	$ 703,707	$ 677,169
PW-Electric	$ 142,000	$ 92,500	$ 67,579	$ 60,020	$ 66,762
PW-Equip Leases			$ -	$ -	$ -
PW-Equip Repair	$ 58,250	$ 56,750	$ 26,244	$ 3,089	$ 18,120
PW-Equipment	$ 613,000	$ 728,000	$ 3,873	$ 15,270	$ 9,764
PW-FICA/Medicare	$ 137,939	$ 122,805	$ 93,794	$ 99,182	$ 87,270
PW-Gravel & Sands			$ -	$ -	$ -
PW-Health and Dental	$ 550,022	$ 500,020	$ 350,992	$ 391,320	$ 384,342
PW-Heat/Gas	$ 15,000	$ 14,000	$ 7,627	$ 6,602	$ -
PW-Infrast Repair	$ 3,150,000 [30]	$ 3,002,000	$ 61,829	$ 29,675	$ 2,800
PW-Insurance	$ 85,000	$ 85,000	$ 65,416	$ 56,570	$ 53,175
PW-Office Supplies	$ 7,000	$ 7,000	$ 2,713	$ 1,448	$ 10,392
PW-Operating Supplies	$ 21,500	$ 21,500	$ 36,012	$ 39,062	$ 37,225
PW-PERF	$ 252,846	$ 222,266	$ 197,068	$ 201,025	$ 187,961
PW-Postage	$ 1,000	$ 1,000	$ 614	$ 699	$ 691
PW-Promotions	$ 13,200	$ 12,000	$ 4,383	$ 6,036	$ 7,321
PW-Salary	$ 1,803,124 [27]	$ 1,605,284	$ 1,299,359	$ 1,386,708	$ 1,217,009
PW-Signs & Posts	$ 11,500	$ 10,000	$ 1,482	$ 150	$ -
PW-Software Licensing	$ 15,000	$ 12,000	$ 10,000	$ 10,000	$ 10,000
PW-Subs/Dues	$ 6,400	$ 5,500	$ 2,754	$ 1,497	$ 1,139
PW-Travel/Training/Seminars	$ 30,000	$ 30,000	$ 8,029	$ 9,964	$ 15,377
PW-Uniforms	$ 19,000	$ 19,000	$ 15,523	$ 17,990	$ 12,353
PW-Vehicle Gas	$ 8,940	$ 7,450	$ 805	$ 756	$ 263
PW-Vehicle Leases			$ -	$ -	$ -
PW-Vehicle Repair	$ 103,500	$ 103,500	$ 427	$ 305	$ 2,193
PW-Water/Sewer	$ 79,735	$ 73,700	$ 31,018	$ 37,059	$ 31,730
PW-Workers' Comp	$ 69,206	$ 65,910	$ 39,938	$ 23,269	$ 45,398
015 - Grand Park	$ 1,934,952	$ 1,933,952	$ 1,932,400	$ 1,931,400	$ 1,397,469
GP-401A Matching			$ -	$ -	$ 7,017
GP-FICA/Medicare			$ -	$ -	$ 21,767
GP-Health/Dental			$ -	$ -	$ 68,616
GP-PERF			$ -	$ -	$ 33,486
GP-Salary			$ -	$ -	$ 293,995
GP-Services			$ -	$ 400	$ 400
GP-Tax Lease BD 2016 Int	$ -	$ -	$ -	$ -	$ -
GP-Tax Lease BD 2016 Prin	$ -	$ -	$ -	$ -	$ -
GP-Tax Lease BD 2016 Tsf	$ 1,934,952	$ 1,933,952	$ 1,932,400	$ 1,931,000	$ 967,000
GP-Workers Comp			$ -	$ -	$ 5,188
020 - Communciations	$ 465,794	$ 425,137	$ 337,187	$ 330,960	$ 307,409
Comm- Cell phones			$ -	$ -	$ -
Comm- Consult	$ 20,000	$ 20,000	$ 19,780	$ 18,585	$ 16,450
Comm- Office supp	$ 3,500	$ 3,500	$ 950	$ 992	$ 805
Comm- Operating Supply			$ -	$ -	$ -
Comm- Postage			$ -	$ -	$ -
Comm- software licence	$ -	$ -	$ 412	$ -	$ -
Comm- Training	$ 8,124	$ 9,812	$ 6,556	$ 187	$ 7,299
Comm- Veh Gas Suppl			$ -	$ -	$ -
Comm- vehicle lease			$ -	$ -	$ -
Comm- Vehicle repair			$ -	$ -	$ -
Comm-401A Matching	$ 8,560	$ 8,318	$ 6,732	$ 6,843	$ 5,951
Comm-Dues membership	$ 14,255	$ 21,835	$ 8,054	$ 9,480	$ 9,469
Comm-FICA/Medicare	$ 18,849	$ 16,130	$ 13,537	$ 15,161	$ 13,492
Comm-Health/Dental	$ 67,372	$ 67,372	$ 33,097	$ 32,771	$ 29,410
Comm-PERF	$ 30,386	$ 29,530	$ 25,799	$ 27,626	$ 25,499
Comm-Printing	$ 14,500	$ 14,500	$ 16,761	$ 1,369	$ 4,242
Comm-Promotions	$ 17,000	$ 22,000	$ 22,725	$ 12,777	$ 14,390
Comm-salary	$ 246,388 [31]	$ 210,840	$ 182,635	$ 202,965	$ 179,569
Comm-Services	$ 16,500	$ 1,000	$ -	$ 1,898	$ 640
Comm-Worker's Comp	$ 360	$ 300	$ 150	$ 307	$ 195

021 - Customer Service	$ 438,476	$ 459,726	$ 323,378	$ 348,394	$ 326,856
Cust Serv-Promo	$ 3,000	$ 3,000	$ 1,124	$ 1,215	$ 1,622
Customer serv- cell phones			$ -	$ -	$ -
Customer Serv- FICA/Medicare	$ 20,366	$ 20,794	$ 15,507	$ 16,705	$ 15,374
Customer serv- office supp	$ 1,000	$ 1,000	$ 649	$ 256	$ 686
Customer serv- Perf	$ 36,917	$ 38,325	$ 29,002	$ 30,859	$ 29,303
Customer serv- postage			$ -	$ -	$ -
Customer Serv-401A Matching	$ 10,399	$ 10,766	$ 5,239	$ 4,877	$ 3,400
Customer Serv-Health/Dental	$ 89,625	$ 103,125	$ 56,327	$ 63,251	$ 56,468
Customer Serv-Official Bond			$ -	$ 100	$ 100
Customer Serv-Printing	$ 250	$ 250	$ -	$ -	$ 46
Customer Serv-Salary	$ 266,227	$ 271,806	$ 214,935	$ 228,894	$ 208,332
Customer Serv-Serv Contract	$ 500	$ 500	$ 60	$ 30	$ 422
Customer Serv-Travel Training	$ 10,000	$ 10,000	$ 295	$ 2,025	$ 10,998
Customer serv-workers com	$ 192	$ 160	$ 240	$ 181	$ 104
22 Human Resources	$ 409,524	$ 233,581	$ 192,249	$ 186,370	$ 208,086
HR- Office supp	$ 805	$ 200	$ 284	$ 249	$ 247
HR Perf	$ 31,833	$ 17,804	$ 17,098	$ 16,347	$ 16,592
HR- Promotions	$ 9,750 [33]	$ 1,900	$ 1,836	$ 1,107	$ 1,412
HR -Salary	$ 224,849 [32]	$ 125,826	$ 120,411	$ 119,572	$ 126,020
HR- Training	$ 10,675	$ 9,400	$ 5,377	$ 3,495	$ 10,663
HR- Workers comp	$ 292	$ 160	$ 80	$ 170	$ 104
HR-401A Matching	$ 8,967	$ 5,016	$ 5,014	$ 4,059	$ 5,401
HR-Dues membership	$ 2,170	$ 1,170	$ 1,106	$ 908	$ 468
HR-FICA/Medicare	$ 17,184	$ 9,626	$ 8,801	$ 8,746	$ 9,217
HR-Health/Dental	$ 102,998	$ 62,423	$ 32,186	$ 31,717	$ 37,961
HR-Postage	$ -	$ 55	$ 55	$ -	$ -
201 - MVH	$ 3,644,064	$ 3,196,323	$ 2,638,091	$ 2,604,400	$ 2,434,993
013 - Public Works	$ 2,894,064	$ 2,446,323	$ 1,938,091	$ 1,904,400	$ 2,434,993
MVH - Infrastructure Repair	$ 57,500	$ 50,000			
MVH-401A Matching	$ 9,097	$ 10,146	$ -	$ -	$ -
MVH-Asphalt	$ 201,250	$ 175,000	$ 149,862	$ 133,095	$ 121,103
MVH-Construction Costs	$ 700,000	$ 580,000	$ -	$ 15,885	$ 2,875
MVH-Consulting	$ 18,500	$ 10,000	$ -	$ -	$ -
MVH-Contractual Serv	$ 395,000	$ 375,000	$ 504,484	$ 556,001	$ 1,275,456
MVH-Electric	$ 42,000	$ 40,000	$ 32,566	$ 33,877	$ 32,040
MVH-Equip	$ 35,000	$ 35,000	$ 70,349	$ 20,215	$ 65,312
MVH-Equip Leases			$ -	$ -	$ -
MVH-Equip Repair	$ 100,000	$ 90,000	$ 161,995	$ 281,419	$ 59,827
MVH-FICA/Medicare	$ 18,011	$ 19,656	$ 15,101	$ 15,434	$ 17,346
MVH-Health/Dental	$ 102,224	$ 92,931	$ 48,818	$ 47,504	$ 51,359
MVH-Infrastructure Repair			$ 69,462	$ -	$ 11,879
MVH-Land Purchases			$ -	$ -	$ -
MVH-Misc			$ -	$ -	$ -
MVH-Perf	$ 32,296	$ 36,138	$ 29,599	$ 29,001	$ 32,546
MVH-Salary	$ 235,436	$ 256,953	$ 208,444	$ 212,668	$ 225,736
MVH-Services			$ -	$ -	$ -
MVH-Stone	$ 86,250	$ 75,000	$ 3,251	$ 17,019	$ 1,442
MVH-Street Striping	$ 110,000	$ 100,000	$ 127,691	$ 75,327	$ 73,963
MVH-Subgrade Materials	$ 400,000	$ 275,000	$ 259,235	$ 308,322	$ 287,096
MVH-Tsf			$ -	$ -	$ -
MVH-Vehicle Gas/ Supplies	$ 300,000 [29]	$ 175,000	$ 185,216	$ 102,200	$ 141,675
MVH-Vehicle Leases			$ -	$ -	$ -
MVH-Vehicle Repair	$ 45,500	$ 45,500	$ 69,516	$ 51,432	$ 31,122
MVH-Workers Comp	$ 6,000	$ 5,000	$ 2,500	$ 5,000	$ 4,216
24	$ 750,000	$ 750,000	$ 700,000	$ 700,000	$ -
MVH-Restrict Cont Serv	$ 750,000	$ 750,000	$ 700,000	$ 700,000	$ -
202 - LRS	$ 1,427,000	$ 2,207,000	$ 1,376,866	$ 760,248	$ 590,509
013 - Public Works	$ 1,427,000	$ 2,207,000	$ 1,376,866	$ 760,248	$ 590,509
LRS-Construction Costs	$ 500,000	$ 1,250,000	$ 417,339	$ 161,272	$ 36,115
LRS-Equipment			$ -	$ -	$ -
LRS-Land Purchase			$ -	$ -	$ -
LRS-Services	$ 640,000	$ 690,000	$ 615,608	$ 233,280	$ 401,634
LRS-Sidewalk	$ 120,000 [28]	$ 100,000	$ 221,420	$ 155,491	$ 38,381
LRS-Signs and Posts	$ 100,000	$ 100,000	$ 111,072	$ 194,705	$ 99,250
LRS-Stone			$ -	$ -	$ -
LRS-Subs/Dues/Members	$ 17,000	$ 17,000	$ 11,427	$ 15,398	$ 15,129
LRS-Tree Trimming	$ 50,000	$ 50,000	$ -	$ 101	$ -
LSR-Equipment Lease			$ -	$ -	$ -

203 - Fire	$ 15,625,598	$ 13,339,419	$ 10,407,877	$ 9,586,443	$ 9,399,931
012 - Fire	$ 15,625,598	$ 13,339,419	$ 10,407,877	$ 9,586,443	$ 9,399,931
Fire - Legal Consulting	$ 6,000 [24]	$ -			
Fire-401A Matching	$ 158,229	$ 176,857	$ 93,393	$ 111,101	$ 87,376
Fire-Building Maintenance	$ 129,600	$ 255,412	$ 55,992	$ 45,609	$ 91,689
Fire-Cell/Pagers/Mobile			$ -	$ -	$ -
Fire-Contractual			$ -	$ -	$ -
Fire-Dispatch Service			$ -	$ -	$ 307,400
Fire-Electric	$ 60,250	$ 60,250	$ 55,817	$ 52,551	$ 52,816
Fire-Equip	$ 678,250	$ 688,023	$ 40,289	$ 66,442	$ 54,785
Fire-FICA and Medicare	$ 634,780	$ 516,214	$ 462,966	$ 435,937	$ 399,684
Fire-Gas/Heat	$ 30,000	$ 20,000	$ 14,767	$ 11,844	$ 12,485
Fire-HazMat	$ 20,400	$ 17,800	$ 3,318	$ 3,832	$ 1,141
Fire-Health/Dental	$ 2,149,099	$ 1,928,140	$ 1,169,293	$ 1,089,926	$ 1,172,814
Fire-Insurance	$ 100,000	$ 75,000	$ 76,730	$ 62,920	$ 60,948
Fire-Investigations	$ 1,500	$ 1,500	$ -	$ -	$ 8
Fire-Medical Exams/Testing	$ 97,300	$ 99,825	$ 77,703	$ 60,063	$ 59,349
Fire-Office Supplies	$ 5,200	$ 6,340	$ 3,160	$ 4,330	$ 3,602
Fire-Operating Supplies	$ 135,850	$ 125,850	$ 134,812	$ 103,740	$ 77,247
Fire-PEHP	$ 133,725	$ 119,570	$ 104,753	$ 107,709	$ 97,101
Fire-PERF	$ 1,337,526 [21]	$ 1,085,697	$ 954,304	$ 911,327	$ 830,054
Fire-Postage	$ 200	$ 200	$ 100	$ 36	$ 111
Fire-Prevention/Public	$ 4,700	$ 4,700	$ 5,695	$ 838	$ 3,119
Fire-Printing	$ 1,700	$ 1,700	$ 1,803	$ 358	$ 680
Fire-Promotions	$ 7,000	$ 29,000	$ 5,028	$ 3,407	$ 10,140
Fire-Salary	$ 8,297,776 [20]	$ 7,200,196	$ 6,284,728	$ 5,987,797	$ 5,443,621
Fire-Services	$ 164,680	$ 134,180	$ 405,702	$ 125,971	$ 126,316
Fire-Special Rescue/Dive	$ 14,575	$ 14,575	$ 1,771	$ 7,903	$ 1,337
Fire-Subscriptions/Dues	$ 44,170	$ 38,170	$ 11,255	$ 17,372	$ 6,991
Fire-Tax Cap Loss			$ -	$ -	$ -
Fire-Tornado Siren	$ 35,500 [26]	$ 5,500	$ 5,461	$ 4,445	$ 5,307
Fire-Travel/Training/Seminars	$ 193,955 [25]	$ 147,455	$ 59,580	$ 57,549	$ 72,983
Fire-Unappropriated Transfer			$ -	$ -	$ -
Fire-Uniforms	$ 294,000	$ 268,000	$ 86,804	$ 107,504	$ 122,559
Fire-Vehicle Gas/Supplies	$ 112,840 [23]	$ 72,800	$ 90,188	$ 56,129	$ 69,989
Fire-Vehicle Leases	$ 490,614 [22]	$ -	$ -	$ -	$ -
Fire-Vehicle Maint	$ 133,650	$ 120,595	$ 116,233	$ 80,824	$ 129,035
Fire-Water/Sewer	$ 16,000	$ 16,000	$ 13,718	$ 13,308	$ 14,428
Fire-Westfield Ready			$ -	$ -	$ -
Fire-Workers' Comp	$ 136,529	$ 109,870	$ 72,515	$ 55,670	$ 84,817
401 - CCI	$ 80,000	$ 80,000	$ 61,419	$ 240,750	$ 108,046
001 -Administration	$ 80,000	$ 80,000	$ 61,419	$ 94,545	$ 108,046
Cum Cap Improve-Adm Serv	$ 80,000	$ 80,000	$ -	$ 87,425	$ 2,289
CumCap Imp-Adm Con Cost	$ -	$ -	$ 61,419	$ 7,119	$ 105,757
012 - Fire			$ -	$ 146,205	$ -
Cum Cap Impro-FD Ser			$ -	$ 146,205	$ -
013 - Public Works			$ -	$ -	$ -
Cum Cap Improve-Contr Ser			$ -	$ -	$ -
427 - CCD	$ 1,266,639	$ 844,426	$ 844,425	$ 844,425	$ 844,425
001 -Administration	$ 844,426	$ 422,213	$ -	$ -	$ -
CCD- Equip Leases			$ -	$ -	$ -
CCD-Misc			$ -	$ -	$ -
CCD-Services			$ -	$ -	$ -
CCD-Vehicle Leases	$ 844,426	$ 422,213	$ -	$ -	$ -
015 - Grand Park	$ 422,213	$ 422,213	$ 844,425	$ 844,425	$ 844,425
CCD-GP Equip Lease	$ 422,213	$ 422,213	$ 844,425	$ 844,425	$ 844,425
Grand Total	$ 55,689,629	$ 49,265,689	$ 37,529,093	$ 34,346,088	$ 43,551,951

DRAFT

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

September 22, 2022

NOTE: THIS DRAFT DOCUMENT IS FOR PLANNING PURPOSES ONLY

FSG Corp
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WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

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Sustainability/Revenue and Spending Plan

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WESTFIELD, INDIANA

SUSTAINABILITY/REVENUE AND SPENDING PLAN

September 22, 2022

COMMENTS AND RECOMMENDATIONS

Attached is our Sustainability/Revenue and Spending Plan, for the City of Westfield, which utilizes historical information, on an actual basis, along with the 2022 and 2023 budget and projects ahead for 5 years to determine the possible financial condition of the City, on a going forward basis.

Historical Facts:

1. For taxes payable in 2014, 2015, 2016 and 2017, the Fire Fund tax levy was decreased and the City's General Fund was increased. In 2018, the City moved $1,000,000 back to the Fire Fund from the General Fund. In 2017, the City moved $250,000 of Fire levy to MVH. 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 be very careful in increasing City personnel.

3. In 2012, the City allocated 72% of annual COIT to the General Fund and 28% to the Fire Fund. In 2013-2016, the City allocated 60% of annual COIT to the General Fund and 40% to the Fire Fund. The allocation was changed to 70% to the General Fund and 30% to the Fire Fund for 2017. The 2022 Budget assumes that the City will keep the amount distributed to the Fire Fund the same. Starting in 2024, we anticipate the COIT Bonds to be paid out of the TIFs. This allocation and any switch in the allocation has a major impact on the revenue and fund balances of those funds. The Fire amount was increased to 3.6 million in 2020 and 3.9 million in 2021. We have assumed $1,000,000.00 of COIT Revenue will be moved from the General Fund to the Fire Fund in 2023 and 2024.

5. Westfield, Indiana is expected to incur Circuit Breaker impact similar to what is presented in 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. 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.

6. The Pay 2016 total tax rate decreased to $2.8546, decreased again in 2017 to $2.8383, and once again in 2018 to $2.7760, which was a decrease for the fourth year in a row! For taxes payable in 2019 the total tax rate increased to 2.9246 due to an increase in the School Referendum tax rate to a total of .3655. The Pay 2015 total tax rate in the Westfield taxing district was $3.0430 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 prior tax rate, any unit (County, School, City, etc.) that increased 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 $3,839,293 in 2022, $3,815,590 in 2021, $4,260,572 in 2020, $4,867,680 in 2019, $4,247,077 in 2018, $3,898,344 in 2017, $3,475,241 in 2016, $3,430,771 in 2015 and $3,370,094 in 2014.

RECOMMENDED 2022 PLAN – INCLUDED IN THE SUSTAINABILITY/REVENUE AND SPENDING PLAN

- The Fire Fund will need an increase in their income tax allocation of $1,000,000 in 2024 & 2025 from the General Fund to handle additional growth.
- The Outdoor Sports Campus debt payment will be moved out of the General Fund in 2025 in the amount of $1,945,000.
- Grand Junction is estimated to begin in 2024.
- Fire staffing has been increased per the Fire Department Plan dated June 14, 2022.
- Pay cash for some equipment needs from CCD Fund.

DEBT MANAGEMENT

1. Redeem 2012B TIF Bonds (Mainstreet) on 02/01/2023 (first call date)
2. Redeem 2015 TIF Bonds (Gibabit TIF) on 02/01/2025 (first call date)
3. Redeem 2016 TIF Bonds (Ditch Road) on 02/01/2027 (first call date)
4. Consider using TIF cash to pay down 2019 Grand Junction BAN
5. New bonds will be issued to fund construction of 2 new fire stations and a new police building in 2023-2024.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

ASSUMPTIONS

Revenue

Projections begin in 2024, based on the 2023 budget amounts, using the following growth factors:

	2024	2025	2026	2027	2028
Property Taxes	4.50%	4.50%	4.00%	4.00%	4.00%
COIT/LIT	5.00%	5.00%	5.00%	5.00%	5.00%
FIT	2.00%	2.00%	2.00%	2.00%	2.00%
License Excise	0.00%	0.00%	0.00%	0.00%	0.00%
CVET	2.00%	2.00%	2.00%	2.00%	2.00%
Food & Beverage	5.00%	2.00%	2.00%	2.00%	2.00%
ABC Gallonage & Excise	0.00%	0.00%	0.00%	0.00%	0.00%
Cigarette Tax	-2.00%	0.00%	0.00%	0.00%	0.00%
MVH Distribution	5.00%	5.00%	2.00%	2.00%	2.00%
LRS Distribution	5.00%	5.00%	2.00%	2.00%	2.00%
Riverboat	0.00%	0.00%	0.00%	0.00%	0.00%
TIF Tax Revenue	5.00%	5.00%	5.00%	5.00%	5.00%
Permit/Impact Fees	5.00%	5.00%	5.00%	5.00%	5.00%
Interest on Investments	10.00%	5.00%	5.00%	5.00%	5.00%
Zero Growth	0.00%	0.00%	0.00%	0.00%	0.00%
All Other	2.00%	2.00%	2.00%	2.00%	2.00%
Ambulance Revenue	5.00%	8.00%	8.00%	8.00%	8.00%
Twp. Fire Contract	-5.00%	-5.00%	-5.00%	-5.00%	-5.00%
Sports Campus	6.00%	2.00%	2.00%	2.00%	2.00%

For 2024, 2025, 2026, 2027 and 2028 these factors will be applied to the projected Salaries and Wages:

	2024	2025	2026	2027	2028
PERF	14.20%	14.20%	14.20%	14.20%	14.20%
Social Security	7.65%	7.65%	7.65%	7.65%	7.65%

Budget expense amounts have been used for 2022 and 2023, where available; For those funds, the growth factors are used based on the 2023 amount, and project forward with the 2024, 2025, 2026, 2027 and 2028 growth factors. For those funds not budgeted, the growth factors may be applicable, as follows:

	2024	2025	2026	2027	2028
Payroll Increase	5.00%	3.00%	3.00%	3.00%	3.00%
Group Insurance	10.00%	12.00%	15.00%	7.00%	7.00%
Liability/Property Insurance	5.00%	5.00%	5.00%	5.00%	5.00%
Capital Outlays	0.00%	0.00%	0.00%	0.00%	0.00%
Software	5.00%	5.00%	5.00%	5.00%	5.00%
Heat - Gas	3.00%	3.00%	5.00%	5.00%	5.00%
Electricity	3.00%	3.00%	5.00%	5.00%	5.00%
Water/Sewer	3.00%	3.00%	3.00%	3.00%	3.00%
Paving/Gravel	5.00%	5.00%	5.00%	5.00%	5.00%
Vehicle Gas	5.00%	5.00%	5.00%	5.00%	5.00%
Zero Growth	0.00%	0.00%	0.00%	0.00%	0.00%
Inflation	5.00%	2.00%	2.00%	2.00%	2.00%
Sports Campus	10.00%	5.00%	5.00%	5.00%	5.00%

OTHER ASSUMPTIONS

Growth Factors marked as N/A are not using growth factors, but rather actual amounts, from 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.

Readers should also understand that Westfield is one of the fastest growing areas in the State and that change and growth is constant.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF GENERAL FUND #101

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 8,030,502.40	$ 9,740,752.33	$ 13,520,133.48	$ 18,382,006.95	$ 26,092,580.65	$ 34,749,937.07	$ 37,829,044.88	$ 37,427,623.36	$ 38,362,364.20	$ 38,300,385.07	$ 38,011,383.20	$ 37,802,476.72
TOTAL REVENUE	$ 20,012,830.27	$ 23,452,007.18	$ 26,106,354.90	$ 28,020,396.01	$ 30,857,772.06	$ 32,677,729.81	$ 33,244,908.48	$ 33,966,211.64	$ 32,693,142.47	$ 34,277,437.57	$ 35,925,997.11	$ 37,642,216.83
APPROPRIATIONS												
Administrative	$ 1,309,458.24	$ 1,667,485.77	$ 2,369,558.63	$ 1,793,889.17	$ 2,948,963.88	$ 1,567,257.00	$ 1,880,815.00	$ 1,977,669.65	$ 2,032,146.37	$ 2,092,091.48	$ 2,147,330.46	$ 2,204,351.62
Police Department	6,520,851.18	7,151,286.07	7,549,115.67	7,889,387.09	8,526,986.50	10,534,592.00	13,074,232.00	13,489,002.55	14,561,929.12	15,696,801.47	16,702,036.19	17,745,016.60
Economic and Community Development	1,115,294.74	1,197,491.86	1,151,507.02	1,095,689.27	1,104,037.13	1,714,701.00	2,052,281.00	2,168,974.10	2,259,509.57	2,366,465.31	2,450,909.38	2,538,953.66
Building Dept.	-	-	-	-	-	-	-	-	-	-	-	-
Parks Department	988,357.28	409,547.14	493,003.80	410,166.20	416,677.40	872,482.00	1,005,343.00	1,060,663.30	1,099,193.24	1,144,460.98	1,180,417.19	1,217,822.42
Informatics (IT)	1,575,873.60	1,804,858.32	1,774,999.32	1,785,416.84	1,711,186.04	1,988,407.00	2,227,687.00	2,297,139.65	2,377,890.11	2,469,037.42	2,555,233.49	2,645,186.29
Clerk-Treasurer	691,581.20	717,678.68	742,332.05	786,655.60	937,242.99	902,541.00	1,024,484.00	1,079,593.20	1,117,344.74	1,160,038.82	1,197,821.33	1,238,507.46
Mayor	170,767.97	178,334.86	188,663.20	176,230.64	176,932.45	193,472.00	206,102.00	217,862.55	227,078.95	237,989.51	246,778.86	255,947.37
City Council	132,336.32	157,245.92	149,419.65	147,969.73	271,387.50	333,940.00	301,137.00	316,193.85	323,909.62	331,821.46	339,934.54	348,254.19
Board of Public Works and Safety	2,260.66	2,260.66	2,511.98	2,260.66	2,691.26	2,265.00	2,265.00	2,378.25	2,449.60	2,523.09	2,598.78	2,676.74
Economic Development	-	-	244,529.70	193,826.48	166,573.56	200,176.00	221,853.00	233,720.85	241,442.75	250,137.04	258,519.79	267,215.53
Public Works	2,984,765.93	3,609,495.58	2,947,019.88	3,181,207.13	3,152,522.72	8,236,294.00	8,401,386.00	6,866,971.70	7,053,839.32	7,275,976.29	7,454,569.59	7,640,645.65
Transfer To Rainy Day	-	-	-	-	-	-	-	-	-	-	-	-
Communication Dep. (Radios & Phones)	364,967.96	326,370.17	307,409.01	330,960.00	337,187.19	425,137.00	465,794.00	492,452.30	512,906.19	537,244.35	556,150.30	575,870.11
Public Affairs/Guest Services	310,082.15	314,154.18	326,855.75	348,393.98	323,377.94	459,826.00	438,476.00	464,731.05	487,330.47	514,982.64	535,290.89	556,561.33
Human Resources	203,413.56	204,616.82	208,085.51	186,369.52	192,249.08	233,580.00	409,523.00	435,149.05	458,151.56	486,869.59	507,312.78	528,777.86
Sports Facilities (GP Outdoor)	1,932,569.55	1,931,800.00	2,364,468.56	1,931,400.00	1,932,400.00	1,933,952.00	1,934,952.00	1,928,968.75	-	-	-	-
Sports Facilities (GP Indoor)	-	-	372,035.78	-	-	-	-	-	-	-	-	-
Unappropriated Tsf (Other Disb.)	-	-	52,965.92	50,000.00	-	-	-	-	-	-	-	-
Circuit Breaker (Memo Only)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SPENDABLE APPROP.	$ 18,302,580.34	$ 19,672,626.03	$ 21,244,481.43	$ 20,309,822.31	$ 22,200,415.64	$ 29,598,622.00	$ 33,646,330.00	$ 33,031,470.80	$ 32,755,121.59	$ 34,566,439.44	$ 36,134,903.58	$ 37,765,786.82
ASSUMED SPEND DOWN LEVEL						$ 29,006,649.56	$ 32,973,403.40	$ 32,370,841.38	$ 32,100,019.16	$ 33,875,110.66	$ 35,412,205.51	$ 37,010,471.09
ENDING BALANCE	$ 9,740,752.33	$ 13,520,133.48	$ 18,382,006.95	$ 26,092,580.65	$ 34,749,937.07	$ 37,829,044.88	$ 37,427,623.36	$ 38,362,364.20	$ 38,300,385.07	$ 38,011,383.20	$ 37,802,476.72	$ 37,678,906.73
Carry Over	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adjusted Ending Balance	$ 9,740,752.33	$ 13,520,133.48	$ 18,382,006.95	$ 26,092,580.65	$ 34,749,937.07	$ 37,829,044.88	$ 37,427,623.36	$ 38,362,364.20	$ 38,300,385.07	$ 38,011,383.20	$ 37,802,476.72	$ 37,678,906.73
ENDING BALANCE WITH SPEND DOWN						$ 38,421,017.32	$ 38,692,522.40	$ 40,287,892.65	$ 40,881,015.96	$ 41,283,342.87	$ 41,797,134.47	$ 42,428,880.22
PER FUND REPORT	$ 9,740,752.33	$ 13,520,133.48	$ 18,382,006.95	$ 26,092,580.65	$ 34,749,937.07							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							
										Assumed Actual Spend Down Percentage	**98%**	
ADOPTED BUDGET	$ 19,209,565	$ 20,106,080	$ 21,700,000	$ 22,671,935	$ 22,596,686							
PERCENT OF BUDGET SPENT	95%	98%	98%	90%	98%							
MINIMUM OPERATING BALANCE	$ 4,002,566.05	$ 4,690,401.44	$ 5,221,270.98	$ 5,604,079.20	$ 6,171,554.41	$ 10,000,000.00	$ 11,000,000.00	$ 12,000,000.00	$ 13,000,000.00	$ 14,000,000.00	$ 15,000,000.00	$ 16,000,000.00

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of General Fund #101

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
110	Property Taxes	$ 9,986,779.59	$ 10,044,656.25	$ 12,529,400.32	$ 11,807,841.23	$ 11,988,435.98	$ 14,311,813.00	$ 15,742,994.30	4.50%	$ 16,451,429.04	4.50%	$ 15,191,743.35	4.00%	$ 15,799,413.08	4.00%	$ 16,431,389.61	4.00%	$ 17,088,645.19
	Excess Levy Appeal	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Circuit Breaker Impact	(2,466,397.00)	(2,488,639.00)	(3,175,758.23)	(2,405,231.00)	(2,001,512.73)	(2,121,313.68)	(1,909,182.31)	N/A	(1,813,723.20)	N/A	(1,723,037.04)	N/A	(1,636,885.18)	N/A	(1,555,040.93)	N/A	(1,477,288.88)
121	Fin. Institutions Tax	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
122	License Excise Tax	689,560.55	738,995.89	817,052.03	808,080.77	841,686.13	846,868.00	840,000.00	0.00%	840,000.00	0.00%	840,000.00	0.00%	840,000.00	0.00%	840,000.00	0.00%	840,000.00
123	Gen. CVET	11,439.40	10,250.40	13,789.42	11,272.48	10,584.91	11,704.00	12,000.00	2.00%	12,240.00	2.00%	12,484.80	2.00%	12,734.50	2.00%	12,989.19	2.00%	13,248.97
125	COIT	7,536,387.96	10,381,258.29	9,512,695.00	10,913,619.00	12,902,516.00	12,963,517.00	14,930,186.00	5.00%	14,676,695.30	5.00%	14,410,530.07	5.00%	15,131,056.57	5.00%	15,887,609.40	5.00%	16,681,989.87
	Extra COIT (Fund 435 Inv)	-	-	681,338.00	1,280,474.00	1,827,138.00	2,340,231.00	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
128	Antenna Revenue	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
129	Food & Beverage Tax	1,059,755.21	1,079,427.87	1,458,964.69	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
131	Corp TsF	1,927.89	-	-	-	101,729.25	-	-	N/A	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
221	Bldg. Permits & Fees	1,106,187.49	1,557,998.71	1,594,340.64	2,220,999.30	2,838,343.50	2,500,000.00	1,700,000.00	5.00%	1,785,000.00	5.00%	1,874,250.00	5.00%	1,967,962.50	5.00%	2,066,360.63	5.00%	2,169,678.66
222	BZA Fees	15,960.00	14,050.00	20,980.00	26,645.00	29,785.00	30,000.00	25,000.00	5.00%	26,250.00	5.00%	27,562.50	5.00%	28,940.63	5.00%	30,387.66	5.00%	31,907.04
223	Plan Commission Fees	175,740.16	296,792.00	366,477.00	258,370.00	340,856.00	300,000.00	250,000.00	5.00%	262,500.00	5.00%	275,625.00	5.00%	289,406.25	5.00%	303,876.56	5.00%	319,070.39
225	Greenhouse License Fees	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
226	TAC Fees	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
227	General Plan Review Fee	66,405.00	76,045.00	87,800.00	191,470.00	175,305.00	170,000.00	150,000.00	5.00%	157,500.00	5.00%	165,375.00	5.00%	173,643.75	5.00%	182,325.94	5.00%	191,442.23
229	Payment in Lieu of Taxes	320,000.00	285,000.00	150,000.00	150,000.00	168,768.00	165,000.00	165,000.00	5.00%	173,250.00	5.00%	181,912.50	5.00%	191,008.13	5.00%	200,558.53	5.00%	210,586.46
231	General Inspection Fee	192,425.00	197,555.67	277,055.72	301,314.54	308,452.03	300,000.00	270,000.00	5.00%	283,500.00	5.00%	297,675.00	5.00%	312,558.75	5.00%	328,186.69	5.00%	344,596.02
232	Water-Sewer Inspections	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
351	ABC Excise Tax	44,599.50	24,040.50	51,332.00	39,765.00	41,502.33	40,000.00	40,000.00	0.00%	40,000.00	0.00%	40,000.00	0.00%	40,000.00	0.00%	40,000.00	0.00%	40,000.00
352	ABC Gallonage Tax	74,682.21	79,348.71	82,033.17	89,638.73	72,898.63	70,000.00	80,000.00	0.00%	80,000.00	0.00%	80,000.00	0.00%	80,000.00	0.00%	80,000.00	0.00%	80,000.00
353	Cigarette Tax	24,443.35	23,495.52	22,963.49	21,793.25	20,650.90	20,000.00	19,000.00	-2.00%	18,620.00	0.00%	18,620.00	0.00%	18,620.00	0.00%	18,620.00	0.00%	18,620.00
366	General Lease Rental	300.00	3,900.00	14,300.00	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
413	Copies	20.00	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
414	Zoning Books & Maps	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
415	Electronic Copies	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
438	Property Rental Fees	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
450	Riverboat Fund	178,120.45	178,120.45	178,120.45	178,120.45	177,910.49	177,910.49	177,910.49	0.00%	177,910.49	0.00%	177,910.49	0.00%	177,910.49	0.00%	177,910.49	0.00%	177,910.49
472	Heavy Equip Excise Tax	-	-	17,476.57	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
522	Violation Fees Weed/Sign	1,100.63	3,474.50	8,995.20	2,127.35	994.90	2,000.00	2,000.00	2.00%	2,040.00	2.00%	2,080.80	2.00%	2,122.42	2.00%	2,164.86	2.00%	2,208.16
610	Interest on Investments	117,634.17	230,991.78	371,906.48	174,264.78	27,298.16	150,000.00	350,000.00	10.00%	385,000.00	5.00%	404,250.00	5.00%	424,462.50	5.00%	445,685.63	5.00%	467,969.91
640	Cable Franchise Fee	235,540.72	242,034.15	254,253.94	254,019.71	257,064.36	250,000.00	250,000.00	2.00%	255,000.00	2.00%	260,100.00	2.00%	265,302.00	2.00%	270,608.04	2.00%	276,020.20
650	Video Franchise Fee	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
671	Township Zoning Contract	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
913	Insurance Reimbsmnt.	354,639.23	96,637.41	4,253.50	14,828.21	-			2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
960	Refunds/Fines, Forfeitures	249,562.32	158,793.26	185,142.54	245,503.99	176,512.14	150,000.00	150,000.00	2.00%	153,000.00	2.00%	156,060.00	2.00%	159,181.20	2.00%	162,364.82	2.00%	165,612.12
660	Utility Sale Proceeds	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Misc. Interest (Funds 433-435)	-	88,506.32	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	CARES Transfer	-	-	-	1,435,479.22	475,236.92	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
990	Misc. Gen.	36,016.44	129,273.50	581,442.97	-	75,616.16			2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ 20,012,830.27	$ 23,452,007.18	$ 26,106,354.90	$ 28,020,396.01	$ 30,857,772.06	$ 32,677,729.81	$ 33,244,908.48		$ 33,966,211.64		$ 32,693,142.47		$ 34,277,437.57		$ 35,925,997.11		$ 37,642,216.83
Per Reports		$ 20,012,830.27	$ 23,452,007.18	$ 26,106,354.90	$ 28,020,396.01	$ 30,857,772.06												
Difference		$ -	$ -	$ -	$ -	$ -												

NOTES:

$2,300,000 of COIT Revenue is assumed to be moved to the Fire Fund beginning in 2023 and an additional $1,000,000 is moved to the Fire Fund in 2024 and 2025.

$2,000,000 of property tax Revenue is assumed to be moved to the Fire Fund in 2025.

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #101

Administration (General) Dept - Dept #1

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1001	General	$ 76.31	$ -	$ -	$ -	$ 1,512.14	$ -	$ -	5.00%	$ -	3.00%	$ -	3.00%	$ -	3.00%	$ -	3.00%	$ -
1111	Adm. Salary	263,225.79	268,286.84	283,574.58	212,049.74	180,895.49	162,716.00	333,421.00	5.00%	350,092.05	3.00%	360,594.81	3.00%	371,412.66	3.00%	382,555.04	3.00%	394,031.69
1119	Health & Dental	61,717.49	61,701.09	68,810.16	30,954.48	33,275.63	32,700.00	69,678.00	10.00%	76,645.80	12.00%	85,843.30	15.00%	98,719.79	7.00%	105,630.18	7.00%	113,024.29
1120	FICA & Medicare	20,371.28	19,849.97	21,080.04	15,599.35	13,359.11	12,448.00	21,459.00	5.00%	22,531.95	3.00%	23,207.91	3.00%	23,904.15	3.00%	24,621.27	3.00%	25,359.91
1121	P.E.R.F. - Adm.	31,129.88	31,709.07	34,437.67	21,150.25	22,768.43	15,845.00	38,904.00	5.00%	40,849.20	3.00%	42,074.68	3.00%	43,336.92	3.00%	44,637.02	3.00%	45,976.13
1122	Workmen's Comp.	202.50	218.92	149.18	243.88	150.00	230.00	276.00	5.00%	289.80	2.00%	295.60	2.00%	301.51	2.00%	307.54	2.00%	313.69
1125	401 A Matching	6,804.70	5,962.45	7,402.20	5,305.58	5,986.59	5,000.00	10,959.00	5.00%	11,506.95	3.00%	11,852.16	3.00%	12,207.72	3.00%	12,573.95	3.00%	12,951.17
1131	Transfer	-	-	-	733.79	-	25,000.00	25,000.00	5.00%	26,250.00	2.00%	26,775.00	2.00%	27,310.50	2.00%	27,856.71	2.00%	28,413.84
1223	Office Supplies - Adm.	1,170.77	3,076.45	4,646.56	38.83	53.96	2,000.00	2,000.00	5.00%	2,100.00	2.00%	2,142.00	2.00%	2,184.84	2.00%	2,228.54	2.00%	2,273.11
1224	Operating Supplies - Adm.	967.48	3,602.96	361.83	3,891.85	3,951.78	4,200.00	4,200.00	5.00%	4,410.00	2.00%	4,498.20	2.00%	4,588.16	2.00%	4,679.93	2.00%	4,773.53
1226	Vehicle Gas	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
1328	Heat - Gas - Adm.	12,076.46	8,285.02	8,968.88	6,313.11	4,182.76	15,680.00	15,680.00	3.00%	16,150.40	3.00%	16,634.91	5.00%	17,466.66	5.00%	18,339.99	5.00%	19,256.99
1330	Attorney/Consult-AD	492,999.09	655,334.28	600,087.70	635,440.46	1,499,213.44	352,200.00	420,000.00	5.00%	441,000.00	2.00%	449,820.00	2.00%	458,816.40	2.00%	467,992.73	2.00%	477,352.58
1331	Adm. Consulting	145,934.95	328,220.90	229,880.06	299,780.60	351,875.81	140,000.00	140,000.00	5.00%	147,000.00	2.00%	149,940.00	2.00%	152,938.80	2.00%	155,997.58	2.00%	159,117.53
1332	Cellular/Pagers/ Mobile	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
1333	Postage - Adm.	-	24.70	-	-	-	50.00	50.00	5.00%	52.50	2.00%	53.55	2.00%	54.62	2.00%	55.71	2.00%	56.83
1334	Travel/Tng./Seminars	25,869.33	25,780.63	32,827.30	1,030.03	144.00	12,000.00	12,000.00	5.00%	12,600.00	2.00%	12,852.00	2.00%	13,109.04	2.00%	13,371.22	2.00%	13,638.65
1335	Telephone - Adm.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
1337	Printing - Adm.	106.14	-	221.90	-	-	100.00	100.00	5.00%	105.00	2.00%	107.10	2.00%	109.24	2.00%	111.43	2.00%	113.66
1338	Legal	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
1339	Insurance - Adm.	17,892.29	21,133.38	24,572.15	66,588.75	69,590.86	84,568.00	84,568.00	5.00%	88,796.40	5.00%	93,236.22	5.00%	97,898.03	5.00%	102,792.93	5.00%	107,932.58
1340	Official Bond - Adm.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
1341	Electricity-Adm.	12,205.26	10,000.40	11,775.99	11,439.43	8,064.67	13,200.00	13,200.00	3.00%	13,596.00	3.00%	14,003.88	5.00%	14,704.07	5.00%	15,439.28	5.00%	16,211.24
1342	Water/Sewer	4,024.88	3,935.63	3,691.39	3,762.64	1,903.93	4,620.00	4,620.00	3.00%	4,758.60	3.00%	4,901.36	3.00%	5,048.40	3.00%	5,199.85	3.00%	5,355.85
1343	Building	26,474.49	21,878.38	25,191.58	17,068.30	21,678.91	22,100.00	22,100.00	5.00%	23,205.00	2.00%	23,669.10	2.00%	24,142.48	2.00%	24,625.33	2.00%	25,117.84
1347	Promotion - Adm.	15,414.08	26,708.72	24,676.15	9,101.04	12,564.94	32,000.00	32,000.00	5.00%	33,600.00	2.00%	34,272.00	2.00%	34,957.44	2.00%	35,656.59	2.00%	36,369.72
1348	Machine	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
1349	Services **(1)**	161,753.09	154,864.98	195,226.31	444,459.06	702,397.43	565,062.00	565,062.00	5.00%	593,315.10	2.00%	605,181.40	2.00%	617,285.03	2.00%	629,630.73	2.00%	642,223.35
1350	Sub/Dues/Memb.	8,476.98	16,911.00	55,987.00	8,938.00	15,394.00	65,538.00	65,538.00	5.00%	68,814.90	2.00%	70,191.20	2.00%	71,595.02	2.00%	73,026.92	2.00%	74,487.46
1360	Vehicle Repair	565.00	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
1381	**Interest (COIT)**	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
1389	Software Licensing	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
1400	Land Purchase	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
1451	Office/Computer	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
1473	Vehicle Leases	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
1474	Admin Construction	-	-	735,990.00	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
1476	Equipment Lease	-	-	-	-	-	-	-	N/A	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
1990	Adm. - Misc. Circuit Breaker	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Dept. 1 Subtotal	$ 1,309,458.24	$ 1,667,485.77	$ 2,369,558.63	$ 1,793,889.17	$ 2,948,963.88	$ 1,567,257.00	$ 1,880,815.00		$ 1,977,669.65		$ 2,032,146.37		$ 2,092,091.48		$ 2,147,330.46		$ 2,204,351.62
	Per Budget	$ 1,309,458.24	$ 1,667,485.77	$ 2,369,558.63	$ 1,793,889.17	$ 2,948,963.88	$ 1,567,257.00	$ 1,880,815.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #101

Police Department - Dept #2

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
2001	Unappropriated - Police	$ -	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	3.00%	$ -	3.00%	$ -	3.00%	$ -	3.00%	$ -
2111	Police Salary	3,552,626.35	3,860,848.38	4,219,539.02	4,906,459.60	5,331,657.68	6,151,317.00	6,694,220.00	5.00%	7,028,931.00	3.00%	7,689,798.93	3.00%	8,370,492.90	3.00%	9,071,607.68	3.00%	9,793,755.92
2112	New Officers (3-2023+)	-	-	-	-	-	-	-	N/A	450,000.00	N/A	450,000.00	N/A	450,000.00	N/A	450,000.00	N/A	450,000.00
2119	Health & Dental	618,778.66	685,160.21	861,443.90	865,158.70	995,246.53	1,175,388.00	1,800,000.00	10.00%	1,980,000.00	12.00%	2,217,600.00	15.00%	2,550,240.00	7.00%	2,728,756.80	7.00%	2,919,769.78
2120	FICA & Medicare	262,173.21	287,128.94	312,204.67	361,267.99	392,268.54	470,576.00	512,108.00	5.00%	537,713.40	3.00%	553,844.80	3.00%	570,460.15	3.00%	587,573.95	3.00%	605,201.17
2121	P.E.R.F.-Police	542,125.65	600,347.14	652,091.48	740,911.83	819,083.78	916,752.00	1,041,504.00	5.00%	1,093,579.20	3.00%	1,126,386.58	3.00%	1,160,178.17	3.00%	1,194,983.52	3.00%	1,230,833.02
2122	Workmen's Comp.	48,190.00	40,760.86	31,253.46	41,154.41	28,959.00	50,316.00	52,832.00	5.00%	55,473.60	2.00%	56,583.07	2.00%	57,714.73	2.00%	58,869.03	2.00%	60,046.41
2125	PEBSCO-401A Matching	226,309.78	224,585.73	224,305.11	216,454.35	197,015.99	206,209.00	236,121.00	5.00%	247,927.05	3.00%	255,364.86	3.00%	263,025.81	3.00%	270,916.58	3.00%	279,044.08
2126	Buy Back	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
2223	Office Supplies - Police	2,632.08	1,866.12	3,414.25	2,190.12	2,393.65	4,950.00	4,950.00	5.00%	5,197.50	2.00%	5,301.45	2.00%	5,407.48	2.00%	5,515.63	2.00%	5,625.94
2224	Operating	8,076.12	9,684.49	11,648.62	12,661.13	10,130.94	12,800.00	15,800.00	5.00%	16,590.00	2.00%	16,921.80	2.00%	17,260.24	2.00%	17,605.44	2.00%	17,957.55
2226	Vehicle Gas	108,144.30	132,061.90	125,032.13	118,879.86	177,293.97	226,000.00	444,000.00	5.00%	466,200.00	5.00%	489,510.00	5.00%	513,985.50	5.00%	539,684.78	5.00%	566,669.01
2229	Uniforms - Police	49,279.49	60,852.37	78,309.01	122,191.28	78,403.37	104,500.00	110,600.00	5.00%	116,130.00	2.00%	118,452.60	2.00%	120,821.65	2.00%	123,238.09	2.00%	125,702.85
2328	Heat - Gas - Police	8,730.05	9,058.83	7,657.51	7,574.76	9,352.52	13,000.00	14,300.00	3.00%	14,729.00	3.00%	15,170.87	5.00%	15,929.41	5.00%	16,725.88	5.00%	17,562.18
2330	Police-Legal	-	-	-	-	-	-	12,000.00	5.00%	12,600.00	2.00%	12,852.00	2.00%	13,109.04	2.00%	13,371.22	2.00%	13,638.65
2332	Cellular/Pagers/Mobile	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
2333	Postage - Police	184.40	94.97	142.44	269.58	229.71	500.00	500.00	5.00%	525.00	2.00%	535.50	2.00%	546.21	2.00%	557.13	2.00%	568.28
2334	Training Seminars - Police	77,705.57	-	-	-	-	68,380.00	73,380.00	5.00%	77,049.00	N/A	135,000.00	N/A	135,000.00	N/A	135,000.00	N/A	135,000.00
2335	Telephone	781.99	744.06	698.57	643.91	710.98	900.00	900.00	5.00%	945.00	2.00%	963.90	2.00%	983.18	2.00%	1,002.84	2.00%	1,022.90
2336	Dispatch Service - Police	637,319.24	802,928.00	551,795.52	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
2337	Printing - Police	4,390.90	4,269.37	3,090.09	3,195.90	4,492.51	7,700.00	7,700.00	5.00%	8,085.00	2.00%	8,246.70	2.00%	8,411.63	2.00%	8,579.87	2.00%	8,751.46
2339	Insurance - Police	77,658.88	98,931.25	111,677.06	110,723.13	110,742.33	124,751.00	137,226.00	5.00%	144,087.30	5.00%	151,291.67	5.00%	158,856.25	5.00%	166,799.06	5.00%	175,139.01
2341	Electricity - Police	32,825.34	32,489.03	33,422.88	32,540.34	34,897.72	38,500.00	42,350.00	3.00%	43,620.50	3.00%	44,929.12	5.00%	47,175.57	5.00%	49,534.35	5.00%	52,011.07
2342	Water/Sewer	4,285.32	5,419.48	3,866.55	3,337.83	3,756.92	5,550.00	6,105.00	3.00%	6,288.15	3.00%	6,476.79	3.00%	6,671.10	3.00%	6,871.23	3.00%	7,077.37
2343	Building Maintenance	36,446.14	39,720.18	45,842.35	31,483.32	25,317.41	51,700.00	54,700.00	5.00%	57,435.00	2.00%	58,583.70	2.00%	59,755.37	2.00%	60,950.48	2.00%	62,169.49
2345	Equipment Repair - Police	5,568.63	13,505.29	13,728.29	12,434.42	17,882.74	24,000.00	24,000.00	5.00%	25,200.00	2.00%	25,704.00	2.00%	26,218.08	2.00%	26,742.44	2.00%	27,277.29
2347	Promotions/Public	18,008.10	16,609.24	16,571.53	14,716.72	15,421.84	19,152.00	21,152.00	5.00%	22,209.60	2.00%	22,653.79	2.00%	23,106.87	2.00%	23,569.01	2.00%	24,040.39
2349	Services	38,208.17	36,544.37	40,793.30	152,211.57	145,119.57	176,483.00	818,108.00	5.00%	859,013.40	2.00%	876,193.67	2.00%	893,717.54	2.00%	911,591.89	2.00%	929,823.73
2350	Subs/Dues/Memb.	21,159.72	19,760.00	31,737.76	31,547.63	30,646.28	41,761.00	42,960.00	5.00%	45,108.00	2.00%	46,010.16	2.00%	46,930.36	2.00%	47,868.97	2.00%	48,826.35
2354	Physical Exams - Police	3,973.07	4,204.41	7,784.33	11,597.64	-	6,000.00	6,000.00	5.00%	6,300.00	2.00%	6,426.00	2.00%	6,554.52	2.00%	6,685.61	2.00%	6,819.32
2355	K-9 Maint. - Police	13,898.93	32,102.78	12,631.53	5,574.99	4,055.83	15,000.00	15,000.00	5.00%	15,750.00	2.00%	16,065.00	2.00%	16,386.30	2.00%	16,714.03	2.00%	17,048.31
2360	Vehicle Repair - Police	70,567.59	94,919.41	108,341.97	74,416.26	80,712.30	91,000.00	130,000.00	5.00%	136,500.00	2.00%	139,230.00	2.00%	142,014.60	2.00%	144,854.89	2.00%	147,751.99
2389	Police Software Licensing	-	1,317.00	777.00	1,554.00	777.00	777.00	777.00	5.00%	815.85	2.00%	832.17	2.00%	848.81	2.00%	865.79	2.00%	883.10
2472	Police Equipment	50,803.50	35,372.26	39,315.34	8,235.82	10,417.39	530,630.00	754,939.00	N/A	15,000.00	0.00%	15,000.00	0.00%	15,000.00	0.00%	15,000.00	0.00%	15,000.00
2473	Vehicle Leases - Police	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
2476	Other Equipment	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Dept. 2 Subtotal	$ 6,520,851.18	$ 7,151,286.07	$ 7,549,115.67	$ 7,889,387.09	$ 8,526,986.50	$ 10,534,592.00	$ 13,074,232.00		$ 13,489,002.55		$ 14,561,929.12		$ 15,696,801.47		$ 16,702,036.19		$ 17,745,016.60
	Per Budget	$ 6,520,851.18	$ 7,151,286.07	$ 7,549,115.67	$ 7,889,387.09	$ 8,526,986.50	$ 10,534,592.00	$ 13,074,232.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #101

Planning and Zoning Department - Dept #3

(Planning & Economic Development were combined in 2013)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
3111	ECD - Salary	$ 706,864.16	$ 750,494.40	$ 733,958.52	$ 755,877.10	$ 719,354.78	$ 1,056,825.00	1,191,177.00	5.00%	$ 1,250,735.85	3.00%	$ 1,288,257.93	3.00%	$ 1,326,905.66	3.00%	$ 1,366,712.83	3.00%	$ 1,407,714.22
3119	ECD - Health & Dental	121,313.34	131,751.46	149,575.41	129,183.23	136,922.23	234,651.00	281,581.00	10.00%	309,739.10	12.00%	346,907.79	15.00%	398,943.96	7.00%	426,870.04	7.00%	456,750.94
3120	ECD - FICA & Medicare	51,816.17	55,162.03	54,400.72	55,527.13	53,237.84	80,848.00	91,125.00	5.00%	95,681.25	3.00%	98,551.69	3.00%	101,508.24	3.00%	104,553.49	3.00%	107,690.09
3121	ECD - PERF - Comm. Dev.	98,171.93	104,474.82	102,085.57	101,117.34	99,445.22	147,482.00	166,559.00	5.00%	174,886.95	3.00%	180,133.56	3.00%	185,537.57	3.00%	191,103.69	3.00%	196,836.80
3122	Workmen's Comp.	6,800.00	5,163.04	4,410.12	6,855.52	3,249.00	5,800.00	5,800.00	5.00%	6,090.00	3.00%	6,272.70	3.00%	6,460.88	3.00%	6,654.71	3.00%	6,854.35
3125	401A Matching	18,219.91	19,633.70	22,082.32	21,005.66	22,123.80	41,545.00	46,489.00	5.00%	48,813.45	3.00%	50,277.85	3.00%	51,786.19	3.00%	53,339.77	3.00%	54,939.97
3223	Office Supplies - Comm.	7,873.57	4,810.45	6,267.84	1,610.54	3,771.52	5,000.00	5,000.00	5.00%	5,250.00	2.00%	5,355.00	2.00%	5,462.10	2.00%	5,571.34	2.00%	5,682.77
3226	Vehicle Gas/Supls. - Com.	3,223.81	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
3310	Planning Consulting	30,768.75	24,644.60	741.00	4,404.41	18,915.99	60,000.00	30,000.00	5.00%	31,500.00	2.00%	32,130.00	2.00%	32,772.60	2.00%	33,428.05	2.00%	34,096.61
3330	Attorney/Consultant-Co.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
3332	Cell/Pagers/Mobile	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
3333	Postage - Comm. Dev.	4.06	-	23.65	-	-	50.00	50.00	5.00%	52.50	2.00%	53.55	2.00%	54.62	2.00%	55.71	2.00%	56.83
3334	Travel/Tng./Seminars	24,762.42	39,799.06	15,813.45	1,832.72	3,210.25	25,000.00	25,000.00	5.00%	26,250.00	2.00%	26,775.00	2.00%	27,310.50	2.00%	27,856.71	2.00%	28,413.84
3335	Telephone - Comm. Dev.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
3337	Printing - Comm. Dev.	4,746.19	4,691.80	2,798.11	577.63	2,914.93	2,000.00	2,000.00	5.00%	2,100.00	2.00%	2,142.00	2.00%	2,184.84	2.00%	2,228.54	2.00%	2,273.11
3338	Legal	1,918.01	2,689.06	1,157.48	1,192.80	1,150.63	2,000.00	114,000.00	5.00%	119,700.00	2.00%	122,094.00	2.00%	124,535.88	2.00%	127,026.60	2.00%	129,567.13
3339	Insurance	8,618.82	10,473.29	11,686.77	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
3347	Promotion Community	20,224.62	21,219.42	8,689.10	898.18	2,805.70	10,000.00	10,000.00	5.00%	10,500.00	2.00%	10,710.00	2.00%	10,924.20	2.00%	11,142.68	2.00%	11,365.54
3348	Machine	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
3349	Services	2,268.30	4,545.53	24,250.19	11,178.51	32,654.24	37,000.00	37,000.00	5.00%	38,850.00	2.00%	39,627.00	2.00%	40,419.54	2.00%	41,227.93	2.00%	42,052.49
3350	Subs/Dues/Memb.	7,700.68	12,939.20	13,566.77	4,428.50	4,281.00	6,500.00	6,500.00	5.00%	6,825.00	2.00%	6,961.50	2.00%	7,100.73	2.00%	7,242.74	2.00%	7,387.60
3360	Vehicle Repair - Com. Dev.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
3389	OECD-Software Licensing	-	5,000.00	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
3472	Equipment Planning	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
3473	Vehicle Leases - Com. Dev.	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
4111	Bldg - Salary	-	-	-	-	-	-	-										
	Contruction Costs	-	-	-	-	-	-	40,000.00	5.00%	42,000.00	3.00%	43,260.00	3.00%	44,557.80	3.00%	45,894.53	3.00%	47,271.37
	Dept. 3 Subtotal	$ 1,115,294.74	$ 1,197,491.86	$ 1,151,507.02	$ 1,095,689.27	$ 1,104,037.13	$ 1,714,701.00	$ 2,052,281.00		$ 2,168,974.10		$ 2,259,509.57		$ 2,366,465.31		$ 2,450,909.38		$ 2,538,953.66
	Per Budget	$ 1,115,294.74	$ 1,197,491.86	$ 1,151,507.02	$ 1,095,689.27	$ 1,104,037.13	$ 1,714,701.00	$ 2,052,281.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #101

Building Dept. - Dept #4

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
4001	Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	3.00%	$ -	3.00%	$ -	3.00%	$ -	3.00%	$ -
4111	Department - Salary	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-	3.00%	-	3.00%	-
4119	Health & Dental	-	-	-	-	-	-	-	10.00%	-	12.00%	-	15.00%	-	7.00%	-	7.00%	-
4120	FICA & Medicare	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-	3.00%	-	3.00%	-
4121	PERF	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-	3.00%	-	3.00%	-
4122	Workmen's Comp.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
4125	PEBSCO	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-	3.00%	-	3.00%	-
4223	Office Supplies	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
4226	Vehicle Gas	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
4332	Cellular	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
4333	Postage Bldg.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Consulting	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
4334	Travel/Tng./Seminars	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
4335	Telephone	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
4337	Printing	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
4348	Machine Maintenance	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
4349	Services Contractual	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
4347	Promotion	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
4350	Subs/Dues/Memb.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
4360	Vehicle Repair	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
4372	Office/Computer	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
4473	Vehicle Leases	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Dept. 4 Subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -		$ -		$ -
	Per Budget	$ -	$ -	$ -	$ -	$ -	$ -	$ -										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

NOTE: The 2016 Budget was zero because Economic and Community Development ECD 003 now includes the Building Department (004).

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #101

Parks Department - Dept #5

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
5111	Parks Salary	$ 210,409.59	$ 197,552.11	$ 237,631.29	$ 257,110.59	$ 217,095.75	$ 280,885.00	$ 373,698.00	5.00%	$ 392,382.90	3.00%	$ 404,154.39	3.00%	$ 416,279.02	3.00%	$ 428,767.39	3.00%	$ 441,630.41
5119	Health & Dental	36,828.03	45,432.51	43,569.15	47,852.43	48,109.76	83,974.00	116,063.00	10.00%	127,669.30	12.00%	142,989.62	15.00%	164,438.06	7.00%	175,948.72	7.00%	188,265.13
5120	FICA/Medicare Parks	15,522.37	15,049.40	17,762.76	19,035.39	15,785.95	40,334.00	28,588.00	5.00%	30,017.40	3.00%	30,917.92	3.00%	31,845.46	3.00%	32,800.82	3.00%	33,784.85
5121	PERF	28,308.45	27,570.10	32,874.31	33,266.07	28,780.78	34,400.00	46,496.00	5.00%	48,820.80	3.00%	50,285.42	3.00%	51,793.99	3.00%	53,347.81	3.00%	54,948.24
5122	Workmen's Comp.	237.25	256.76	175.12	270.00	135.00	270.00	450.00	5.00%	472.50	2.00%	481.95	2.00%	491.59	2.00%	501.42	2.00%	511.45
5125	401A Match (PEBSCO)	9,708.21	2,965.05	5,051.78	4,816.11	4,489.42	19,034.00	13,098.00	5.00%	13,752.90	3.00%	14,165.49	3.00%	14,590.45	3.00%	15,028.17	3.00%	15,479.01
5223	Office Supplies	179.89	760.59	463.32	149.76	1,946.71	800.00	1,000.00	5.00%	1,050.00	2.00%	1,071.00	2.00%	1,092.42	2.00%	1,114.27	2.00%	1,136.55
5224	Operating Supplies	1,221.61	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
5226	Vehicle Gas - Parks	241.19	(80.00)	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
5228	Signs and Posts	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
5229	Uniforms	66.01	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
5310	Planning Consultant	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
5328	Heat/Gas	-	-	-	-	-	-	-	3.00%	-	3.00%	-	5.00%	-	5.00%	-	5.00%	-
5332	Cellular/Pagers/Mobile	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
5333	Postage	4.80	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
5334	Travel/Training	8,629.29	17,290.64	12,265.31	4,028.28	6,448.66	10,100.00	10,000.00	5.00%	10,500.00	2.00%	10,710.00	2.00%	10,924.20	2.00%	11,142.68	2.00%	11,365.54
5337	Printing	1,503.26	32.04	180.08	-	85.72	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
5339	Insurance	7,097.70	9,696.32	9,547.55	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
5341	Electric	8,428.36	-	-	-	-	-	-	3.00%	-	3.00%	-	5.00%	-	5.00%	-	5.00%	-
5342	Water/Sewer	-	-	-	-	-	-	-	3.00%	-	3.00%	-	3.00%	-	3.00%	-	3.00%	-
5343	Building Maintenance	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
5345	Equipment Repair	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
5347	Promotion	114,559.77	81,840.58	111,904.71	34,193.06	80,398.79	299,500.00	361,500.00	5.00%	379,575.00	2.00%	387,166.50	2.00%	394,909.83	2.00%	402,808.03	2.00%	410,864.19
5349	Services Contractual	540,899.62	7,142.04	12,207.53	6,946.62	11,093.68	58,120.00	33,120.00	5.00%	34,776.00	2.00%	35,471.52	2.00%	36,180.95	2.00%	36,904.57	2.00%	37,642.66
5350	Subscriptions/Dues/Mem.	2,370.99	1,884.00	3,369.89	2,497.89	2,307.18	2,565.00	6,330.00	5.00%	6,646.50	2.00%	6,779.43	2.00%	6,915.02	2.00%	7,053.32	2.00%	7,194.39
5360	Vehicle Repair - Parks	232.00	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
5366	Lease Rental Payment	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
5451	Computer Equipment	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
5472	Equipment	-	-	-	-	-	42,500.00	15,000.00	0.00%	15,000.00	0.00%	15,000.00	0.00%	15,000.00	0.00%	15,000.00	0.00%	15,000.00
5476	Equipment Leases	1,908.89	2,155.00	6,001.00	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Dept. 5 Subtotal	$ 988,357.28	$ 409,547.14	$ 493,003.80	$ 410,166.20	$ 416,677.40	$ 872,482.00	$ 1,005,343.00		$ 1,060,663.30		$ 1,099,193.24		$ 1,144,460.98		$ 1,180,417.19		$ 1,217,822.42
	Per Budget	$ 988,357.28	$ 409,547.14	$ 493,003.80	$ 410,166.20	$ 416,677.40	$ 872,482.00	$ 1,005,343.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #101

Economic Development - Dept #6

(Started in 2008; combined with Planning in 2013 to become Comm. Dev. Planning Dept.; restarted in 2019)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
111	Salary - ED	$ -	$ -	$ 147,123.11	$ 111,395.37	$ 87,550.06	$ 91,577.00	$ 96,120.00	5.00%	$ 100,926.00	3.00%	$ 103,953.78	3.00%	$ 107,072.39	3.00%	$ 110,284.57	3.00%	$ 113,593.10
119	Health and Dental	-	-	7,680.90	8,285.99	7,994.07	5,665.00	15,504.00	10.00%	17,054.40	12.00%	19,100.93	15.00%	21,966.07	7.00%	23,503.69	7.00%	25,148.95
120	FICA & Medicare	-	-	10,690.38	8,565.90	6,592.76	7,006.00	7,353.00	5.00%	7,720.65	3.00%	7,952.27	3.00%	8,190.84	3.00%	8,436.56	3.00%	8,689.66
121	PERF	-	-	19,552.35	15,387.88	12,432.16	12,930.00	13,574.00	5.00%	14,252.70	3.00%	14,680.28	3.00%	15,120.69	3.00%	15,574.31	3.00%	16,041.54
122	Workmen's Comp.	-	-	97.28	306.94	90.00	150.00	180.00	5.00%	189.00	2.00%	192.78	2.00%	196.64	3.00%	202.53	3.00%	208.61
125	PEBSCO Match	-	-	2,817.99	-	-	6,943.00	10,767.00	5.00%	11,305.35	3.00%	11,644.51	3.00%	11,993.85	3.00%	12,353.66	3.00%	12,724.27
223	Office Supplies	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
224	Operating Supplies	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
226	Vehicle Gas/Supplies	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
330	Attorney/Consultant	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
331	Consulting	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
332	Cellular/Pagers/Mobile	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
333	Postage	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
334	Travel/Training/Seminars	-	-	43,580.62	1,659.74	1,937.00	17,000.00	13,450.00	5.00%	14,122.50	2.00%	14,404.95	2.00%	14,693.05	3.00%	15,133.84	3.00%	15,587.86
335	Telephone	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
337	Printing	-	-	179.14	101.16		-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
338	Legal	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
347	Promotion	-	-	6,142.93	609.51	678.51	5,500.00	5,500.00	5.00%	5,775.00	2.00%	5,890.50	2.00%	6,008.31	3.00%	6,188.56	3.00%	6,374.22
349	Services Contractual	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
350	Subs/Dues/Memb.	-	-	6,665.00	47,513.99	49,299.00	53,405.00	59,405.00	5.00%	62,375.25	2.00%	63,622.76	2.00%	64,895.21	3.00%	66,842.07	3.00%	68,847.33
473	Vehicle Leases	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Dept. 6 Subtotal	$ -	$ -	$ 244,529.70	$ 193,826.48	$ 166,573.56	$ 200,176.00	$ 221,853.00		$ 233,720.85		$ 241,442.75		$ 250,137.04		$ 258,519.79		$ 267,215.53
	Per Budget	$ -	$ -	$ 244,529.70	$ 193,826.48	$ 166,573.56	$ 200,176.00	$ 221,853.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

Analysis of General Fund #101

Informatics (IT) Department - Dept #7

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
7111	Salary	$ 372,313.11	$ 380,084.51	$ 418,037.11	$ 454,026.75	$ 438,699.28	497,184.00	$ 592,898.00	5.00%	$ 622,542.90	3.00%	$ 641,219.19	3.00%	$ 660,455.76	3.00%	$ 680,269.44	3.00%	$ 700,677.52
7119	Health/Dental	82,029.73	84,208.00	95,596.88	88,252.62	88,749.22	129,614.00	155,366.00	10.00%	170,902.60	12.00%	191,410.91	15.00%	220,122.55	7.00%	235,531.13	7.00%	252,018.31
7120	FICA/Medicaid	26,219.12	27,813.52	30,251.57	32,656.54	31,460.27	38,035.00	45,357.00	5.00%	47,624.85	3.00%	49,053.60	3.00%	50,525.20	3.00%	52,040.96	3.00%	53,602.19
7121	PERF	52,867.84	53,972.28	59,467.50	62,063.44	62,295.32	68,904.00	82,274.00	5.00%	86,387.70	3.00%	88,979.33	3.00%	91,648.71	3.00%	94,398.17	3.00%	97,230.12
7122	Workmen's Comp.	750.00	815.22	557.76	848.88	508.00	960.00	1,316.00	5.00%	1,381.80	2.00%	1,409.44	2.00%	1,437.62	3.00%	1,480.75	3.00%	1,525.18
7125	401A Matching	10,575.64	9,229.11	11,090.86	10,515.40	11,079.64	19,410.00	23,176.00	5.00%	24,334.80	3.00%	25,064.84	3.00%	25,816.79	3.00%	26,591.29	3.00%	27,389.03
7131	Tsf	-	32,207.85	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
7223	Office Supplies	1,348.19	1,684.28	3,194.51	2,295.81	2,064.07	3,000.00	3,000.00	5.00%	3,150.00	2.00%	3,213.00	2.00%	3,277.26	3.00%	3,375.58	3.00%	3,476.85
7224	Operating Supplies	3,686.98	1,638.55	1,789.58	5,635.33	907.69	1,000.00	2,000.00	5.00%	2,100.00	2.00%	2,142.00	2.00%	2,184.84	3.00%	2,250.39	3.00%	2,317.90
7226	Vehicle Gas	1,556.22	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
7331	Consulting	127,263.88	240,580.28	163,452.81	162,702.50	156,306.87	187,000.00	192,000.00	5.00%	201,600.00	2.00%	205,632.00	2.00%	209,744.64	3.00%	216,036.98	3.00%	222,518.09
7332	Cellular/Pagers/Mobile	165,338.18	112,097.59	130,543.33	129,468.34	76,021.05	89,500.00	94,500.00	5.00%	99,225.00	2.00%	101,209.50	2.00%	103,233.69	3.00%	106,330.70	3.00%	109,520.62
7333	Postage	5,727.54	5,139.90	4,546.80	6,389.74	4,667.18	5,800.00	8,800.00	5.00%	9,240.00	2.00%	9,424.80	2.00%	9,613.30	3.00%	9,901.69	3.00%	10,198.75
7334	Travel/Training	26,165.12	13,138.64	15,505.64	5,703.06	14,851.35	30,000.00	30,000.00	5.00%	31,500.00	2.00%	32,130.00	2.00%	32,772.60	3.00%	33,755.78	3.00%	34,768.45
7335	Telephone	26,251.20	28,959.73	30,891.79	29,527.58	29,700.43	30,000.00	30,000.00	5.00%	31,500.00	2.00%	32,130.00	2.00%	32,772.60	3.00%	33,755.78	3.00%	34,768.45
7337	Printing	24,467.93	33,441.23	26,831.64	19,271.63	27,963.77	30,000.00	30,000.00	5.00%	31,500.00	2.00%	32,130.00	2.00%	32,772.60	3.00%	33,755.78	3.00%	34,768.45
7339	Insurance	7,606.64	9,087.34	10,264.16	(328.75)	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
7343	Building Maintenance	-	4,209.24	2,167.91	3,861.00	4,896.54	5,000.00	5,000.00	5.00%	5,250.00	2.00%	5,355.00	2.00%	5,462.10	3.00%	5,625.96	3.00%	5,794.74
7347	Promotion	1,694.17	5,129.90	2,908.44	3,112.85	2,914.12	5,000.00	5,000.00	5.00%	5,250.00	2.00%	5,355.00	2.00%	5,462.10	3.00%	5,625.96	3.00%	5,794.74
7349	Services Contractual	69,730.82	112,513.85	91,782.95	120,024.90	109,769.32	155,500.00	152,500.00	5.00%	160,125.00	2.00%	163,327.50	2.00%	166,594.05	3.00%	171,591.87	3.00%	176,739.63
7350	Subs/Dues/Memb.	26,566.50	26,424.00	26,308.00	931.64	1,004.40	1,500.00	1,500.00	5.00%	1,575.00	2.00%	1,606.50	2.00%	1,638.63	3.00%	1,687.79	3.00%	1,738.42
7360	Vehicle Repair	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
7389	Software Licensing	380,160.25	352,535.34	401,796.02	453,236.17	426,827.52	490,000.00	479,000.00	5.00%	502,950.00	5.00%	528,097.50	5.00%	554,502.38	5.00%	582,227.49	5.00%	611,338.87
7451	Computer/Equip.	158,554.54	249,804.35	221,060.56	175,319.07	195,727.11	176,000.00	259,000.00	0.00%	259,000.00	0.00%	259,000.00	0.00%	259,000.00	0.00%	259,000.00	0.00%	259,000.00
7472	Equipment	5,000.00	20,143.61	26,953.50	19,902.34	24,772.89	25,000.00	35,000.00	0.00%	35,000.00	0.00%	35,000.00	0.00%	35,000.00	0.00%	35,000.00	0.00%	35,000.00
	Dept. 7 Subtotal	$ 1,575,873.60	$ 1,804,858.32	$ 1,774,999.32	$ 1,785,416.84	$ 1,711,186.04	$ 1,988,407.00	$ 2,227,687.00		$ 2,297,139.65		$ 2,377,890.11		$ 2,469,037.42		$ 2,555,233.49		$ 2,645,186.29
	Per Budget	$ 1,575,873.60	$ 1,804,858.32	$ 1,774,999.32	$ 1,785,416.84	$ 1,711,186.04	$ 1,988,407.00	$ 2,227,687.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #101

Clerk-Treasurer's Office - Dept #8
(* New dept. started in 2008)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
8001	Unappropriated Clerk	$ 204.63	$ 1,069.10	$ 492.89	$ 469,375.10	$ -	$ -	$ -	3.00%	$ -	3.00%	$ -	3.00%	$ -	3.00%	$ -	3.00%	$ -
8111	CT Salary	418,040.89	434,501.98	444,863.72	66,650.89	464,101.08	487,585.00	570,784.00	5.00%	599,323.20	3.00%	617,302.90	3.00%	635,821.98	3.00%	654,896.64	3.00%	674,543.54
8119	Health and Dental	53,100.49	62,786.67	69,519.69	33,786.63	62,039.27	109,869.00	79,000.00	10.00%	86,900.00	12.00%	97,328.00	15.00%	111,927.20	7.00%	119,762.10	7.00%	128,145.45
8120	FICA & Medicare	30,229.16	31,144.03	31,958.06	53,755.53	33,343.64	40,365.00	43,262.00	5.00%	45,425.10	3.00%	46,787.85	3.00%	48,191.49	3.00%	49,637.23	3.00%	51,126.35
8121	PERF - Adm.	49,293.40	51,216.39	52,427.78	520.82	52,142.83	69,237.00	77,888.00	5.00%	81,782.40	3.00%	84,235.87	3.00%	86,762.95	3.00%	89,365.84	3.00%	92,046.81
8122	Workmen's Comp.	442.75	478.38	324.28	12,522.32	263.00	625.00	960.00	5.00%	1,008.00	2.00%	1,028.16	2.00%	1,048.72	3.00%	1,080.18	3.00%	1,112.59
8125	401A Matching	6,269.60	8,316.84	7,140.76	2,066.94	13,332.93	19,510.00	21,940.00	5.00%	23,037.00	3.00%	23,728.11	3.00%	24,439.95	3.00%	25,173.15	3.00%	25,928.35
8223	Office Supplies	4,123.39	3,340.66	2,392.45	128.71	2,420.76	2,000.00	3,000.00	5.00%	3,150.00	2.00%	3,213.00	2.00%	3,277.26	3.00%	3,375.58	3.00%	3,476.85
8224	Operating Supplies	304.60	1,615.94	1,113.51	7,610.00	-	1,000.00	6,000.00	5.00%	6,300.00	2.00%	6,426.00	2.00%	6,554.52	3.00%	6,751.16	3.00%	6,953.69
8330	Attorney/Consultant	1,500.00	1,500.00	2,377.50	122,758.34	117,674.00	10,000.00	48,000.00	5.00%	50,400.00	2.00%	51,408.00	2.00%	52,436.16	3.00%	54,009.24	3.00%	55,629.52
8331	Consulting - Adm.	98,625.91	84,293.62	99,428.46	-	174,769.14	132,500.00	28,000.00	5.00%	29,400.00	2.00%	29,988.00	2.00%	30,587.76	3.00%	31,505.39	3.00%	32,450.55
8332	Cellular/Pagers/Mobile	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
8333	Postage - Adm.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
8334	Travel/Training/Seminars	4,077.82	10,601.19	4,969.66	100.00	200.00	5,000.00	5,000.00	5.00%	5,250.00	2.00%	5,355.00	2.00%	5,462.10	3.00%	5,625.96	3.00%	5,794.74
8335	Telephone	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
8337	Printing	1,518.33	948.45	1,395.98	1,255.19	2,264.44	3,000.00	3,000.00	5.00%	3,150.00	2.00%	3,213.00	2.00%	3,277.26	3.00%	3,375.58	3.00%	3,476.85
8338	Legal Notices	3,672.12	2,556.93	3,229.61	2,176.39	2,129.37	3,000.00	3,000.00	5.00%	3,150.00	2.00%	3,213.00	2.00%	3,277.26	3.00%	3,375.58	3.00%	3,476.85
8339	Insurance	6,724.37	7,889.81	8,911.91	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
8340	Official Bond	1,275.00	1,275.00	1,275.00	1,250.00	1,250.00	1,300.00	1,300.00	0.00%	1,300.00	0.00%	1,300.00	0.00%	1,300.00	0.00%	1,300.00	0.00%	1,300.00
8347	Promotion - Adm.	3,013.10	3,763.68	4,166.84	2,160.86	2,002.90	3,500.00	4,000.00	5.00%	4,200.00	2.00%	4,284.00	2.00%	4,369.68	2.00%	4,457.07	3.00%	4,590.79
8349	Services	7,630.64	8,531.01	4,507.95	8,886.88	7,518.13	10,500.00	125,800.00	5.00%	132,090.00	2.00%	134,731.80	2.00%	137,426.44	2.00%	140,174.96	3.00%	144,380.21
8350	Subs/Dues/Memb.	1,535.00	1,849.00	1,836.00	1,651.00	1,791.50	3,550.00	3,550.00	5.00%	3,727.50	2.00%	3,802.05	2.00%	3,878.09	2.00%	3,955.65	3.00%	4,074.32
8990	Miscellaneous	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	3.00%	-
	Dept. 8 Subtotal	$ 691,581.20	$ 717,678.68	$ 742,332.05	$ 786,655.60	$ 937,242.99	$ 902,541.00	$ 1,024,484.00		$ 1,079,593.20		$ 1,117,344.74		$ 1,160,038.82		$ 1,197,821.33		$ 1,238,507.46
	Per Budget	$ 691,581.20	$ 717,678.68	$ 742,332.05	$ 786,655.60	$ 937,242.99	$ 902,541.00	$ 1,024,484.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #101

Mayor - Dept #9
(* New dept. started in 2008)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
9111	Mayor Salary	$ 110,364.02	$ 112,571.94	$ 115,950.12	$ 118,964.04	$ 118,964.04	$ 119,435.00	$ 125,407.00	5.00%	$ 131,677.35	3.00%	$ 135,627.67	3.00%	$ 139,696.50	3.00%	$ 143,887.40	3.00%	$ 148,204.02
9119	Health and Dental	15,690.10	16,152.01	18,423.89	17,306.54	18,453.62	24,017.00	29,109.00	10.00%	32,019.90	12.00%	35,862.29	15.00%	41,241.63	7.00%	44,128.55	7.00%	47,217.54
9120	FICA & Medicare	8,287.69	8,456.48	8,715.03	8,828.60	8,871.59	9,140.00	9,594.00	5.00%	10,073.70	3.00%	10,375.91	3.00%	10,687.19	3.00%	11,007.80	3.00%	11,338.04
9121	PERF - Adm.	15,671.78	15,985.32	16,465.02	16,892.98	16,892.98	16,960.00	17,808.00	5.00%	18,698.40	3.00%	19,259.35	3.00%	19,837.13	3.00%	20,432.25	3.00%	21,045.21
9122	Workmen's Comp.	125.00	135.14	90.80	140.00	70.00	140.00	168.00	5.00%	176.40	2.00%	179.93	2.00%	183.53	3.00%	189.03	3.00%	194.70
9125	401A Matching	3,930.04	3,389.06	3,930.04	3,477.65	3,679.12	4,780.00	5,016.00	5.00%	5,266.80	3.00%	5,424.80	3.00%	5,587.55	3.00%	5,755.17	3.00%	5,927.83
9223	Office Supplies	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
9224	Operating Supplies	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
9330	Attorney/Consultant	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
9331	Consulting - Adm.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
9332	Cellular/Pagers/Mobile	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
9333	Postage - Adm.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
9334	Travel/Training/Seminars	839.16	5,804.25	3,210.03	91.74	84.00	3,000.00	3,000.00	5.00%	3,150.00	2.00%	3,213.00	2.00%	3,277.26	3.00%	3,375.58	3.00%	3,476.85
9335	Telephone - Adm.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
9337	Printing - Adm.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
9338	Legal	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
9347	Promotion - Adm.	15,860.18	15,840.66	21,878.27	10,529.09	9,917.10	16,000.00	16,000.00	5.00%	16,800.00	2.00%	17,136.00	2.00%	17,478.72	3.00%	18,003.08	3.00%	18,543.17
9349	Services	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
9350	Subs/Dues/Memb.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
	Dept. 9 Subtotal	$ 170,767.97	$ 178,334.86	$ 188,663.20	$ 176,230.64	$ 176,932.45	$ 193,472.00	$ 206,102.00		$ 217,862.55		$ 227,078.95		$ 237,989.51		$ 246,778.86		$ 255,947.37
	Per Budget	$ 170,767.97	$ 178,334.86	$ 188,663.20	$ 176,230.64	$ 176,932.45	$ 193,472.00	$ 206,102.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #101

City Council - Dept #10
(* New dept. started in 2008)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
10111	City Council Salary	$ 109,600.00	$ 111,742.00	$ 115,025.00	$ 117,951.00	$ 117,951.00	$ 118,405.00	$ 123,141.00	5.00%	$ 129,298.05	3.00%	$ 133,176.99	3.00%	$ 137,172.30	3.00%	$ 141,287.47	3.00%	$ 145,526.09
10120	City Council--FICA	7,825.31	8,355.92	8,729.10	9,023.29	9,023.28	9,055.00	9,420.00	5.00%	9,891.00	3.00%	10,187.73	3.00%	10,493.36	3.00%	10,808.16	3.00%	11,132.41
10122	City Council--Worker's Cmp	420.00	454.06	311.30	507.56	240.00	480.00	576.00	5.00%	604.80	2.00%	616.90	2.00%	629.23	2.00%	641.82	2.00%	654.65
10223	Office Supplies	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
10224	Operating Supplies	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
10330	Attorney/Consultant	-	-	-	4,772.50	33,010.30	75,000.00	37,000.00	5.00%	38,850.00	2.00%	39,627.00	2.00%	40,419.54	2.00%	41,227.93	2.00%	42,052.49
10331	Consulting - Adm.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
10332	Cellular/Pagers/Mobile	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
10334	Travel/Training/Seminars	24.00	118.74	1,781.00	498.00	50.00	5,000.00	5,000.00	5.00%	5,250.00	2.00%	5,355.00	2.00%	5,462.10	2.00%	5,571.34	2.00%	5,682.77
10338	Legal	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
10347	Promotion - Adm.	14,081.60	27,265.50	14,253.55	14,834.60	11,104.42	30,000.00	30,000.00	5.00%	31,500.00	2.00%	32,130.00	2.00%	32,772.60	2.00%	33,428.05	2.00%	34,096.61
10349	Services	385.41	34.70	44.70	382.78	100,008.50	96,000.00	96,000.00	5.00%	100,800.00	2.00%	102,816.00	2.00%	104,872.32	2.00%	106,969.77	2.00%	109,109.16
10350	Subs/Dues/Memb.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
10472	Equipment	-	9,275.00	9,275.00	-	-			5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Dept. 10 Subtotal	$ 132,336.32	$ 157,245.92	$ 149,419.65	$ 147,969.73	$ 271,387.50	$ 333,940.00	$ 301,137.00		$ 316,193.85		$ 323,909.62		$ 331,821.46		$ 339,934.54		$ 348,254.19
	Per Budget	$ 132,336.32	$ 157,245.92	$ 149,419.65	$ 147,969.73	$ 271,387.50	$ 333,940.00	$ 301,137.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #101

Board of Public Works and Safety - Dept #11
(* New dept. started in 2008)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
11111	Salary	$ 2,100.00	$ 2,100.00	$ 1,837.50	$ 2,100.00	$ 2,500.00	$ 2,100.00	$ 2,100.00	5.00%	$ 2,205.00	3.00%	$ 2,271.15	3.00%	$ 2,339.28	3.00%	$ 2,409.46	3.00%	$ 2,481.75
11120	FICA & Medicare	160.66	160.66	674.48	160.66	191.26	165.00	165.00	5.00%	173.25	3.00%	178.45	3.00%	183.80	3.00%	189.31	3.00%	194.99
11223	Office Supplies	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
11224	Operating Supplies	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
11330	Attorney/Consultant	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
11331	Consulting - Adm.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
11338	Legal Notices	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
11349	Services	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
11350	Subs/Dues/Memb.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Dept. 11 Subtotal	$ 2,260.66	$ 2,260.66	$ 2,511.98	$ 2,260.66	$ 2,691.26	$ 2,265.00	$ 2,265.00		$ 2,378.25		$ 2,449.60		$ 2,523.09		$ 2,598.78		$ 2,676.74
	Per Budget	$ 2,260.66	$ 2,260.66	$ 2,511.98	$ 2,260.66	$ 2,691.26	$ 2,265.00	$ 2,265.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #101

Public Works (Street) - Dept #13
(To begin in 2014)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
111	Salary	$ 1,669,591.27	$ 1,650,450.22	$ 1,217,009.38	$ 1,386,708.05	$ 1,299,358.64	$ 1,605,284.00	$ 1,803,124.00	5.00%	$ 1,893,280.20	3.00%	$ 1,950,078.61	3.00%	$ 2,008,580.96	3.00%	$ 2,068,838.39	3.00%	$ 2,130,903.54
120	FICA & Medicare	121,272.27	120,238.70	87,269.63	99,181.90	93,794.29	122,805.00	137,939.00	5.00%	144,835.95	3.00%	149,181.03	3.00%	153,656.46	3.00%	158,266.15	3.00%	163,014.14
119	Health & Dental	479,666.62	419,476.39	384,341.63	391,320.25	350,991.79	500,020.00	550,022.00	10.00%	605,024.20	12.00%	677,627.10	15.00%	779,271.17	7.00%	833,820.15	7.00%	892,187.56
125	401a Match	49,134.29	37,495.29	29,816.99	34,347.00	37,825.01	62,609.00	71,224.00	5.00%	74,785.20	3.00%	77,028.76	3.00%	79,339.62	3.00%	81,719.81	3.00%	84,171.40
121	PERF	232,907.17	247,493.74	187,961.19	201,025.46	197,068.25	222,266.00	252,846.00	5.00%	265,488.30	3.00%	273,452.95	3.00%	281,656.54	3.00%	290,106.23	3.00%	298,809.42
122	Worker's Comp.	38,585.00	46,448.08	45,398.26	23,268.94	39,938.00	65,910.00	69,206.00	5.00%	72,666.30	2.00%	74,119.63	2.00%	75,602.02	2.00%	77,114.06	2.00%	78,656.34
223	Office Supplies	6,213.57	6,729.18	10,391.90	1,448.09	2,712.53	7,000.00	7,000.00	5.00%	7,350.00	2.00%	7,497.00	2.00%	7,646.94	2.00%	7,799.88	2.00%	7,955.88
224	Operating Supplies	72,221.04	39,463.26	37,225.41	39,062.35	36,012.12	21,500.00	21,500.00	5.00%	22,575.00	2.00%	23,026.50	2.00%	23,487.03	2.00%	23,956.77	2.00%	24,435.91
226	Vehicle Gas	-	1,353.68	262.73	756.06	805.19	7,450.00	8,940.00	5.00%	9,387.00	2.00%	9,574.74	2.00%	9,766.23	2.00%	9,961.56	2.00%	10,160.79
228	Signs and Posts	-	-	-	150.00	1,481.80	10,000.00	11,500.00	5.00%	12,075.00	2.00%	12,316.50	2.00%	12,562.83	2.00%	12,814.09	2.00%	13,070.37
229	Uniforms	21,378.44	10,962.13	12,352.77	17,989.59	15,522.61	19,000.00	19,000.00	10.00%	20,900.00	2.00%	21,318.00	2.00%	21,744.36	2.00%	22,179.25	2.00%	22,622.83
231	Gravel & Sand (Subgrade Mat)	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
328	Heat/Gas	-	-	-	6,601.92	7,626.83	14,000.00	15,000.00	5.00%	15,750.00	5.00%	16,537.50	5.00%	17,364.38	5.00%	18,232.59	5.00%	19,144.22
329	Natural Gas	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
339	Insurance	42,736.37	54,223.22	53,174.89	56,569.83	65,416.04	85,000.00	85,000.00	5.00%	89,250.00	2.00%	91,035.00	2.00%	92,855.70	2.00%	94,712.81	2.00%	96,607.07
341	Electricity	45,465.26	59,590.28	66,761.50	60,020.01	67,579.37	92,500.00	142,000.00	3.00%	146,260.00	3.00%	150,647.80	5.00%	158,180.19	5.00%	166,089.20	5.00%	174,393.66
342	Water/Sewer	31,556.80	30,994.04	31,730.11	37,058.93	31,017.62	73,700.00	79,735.00	3.00%	82,127.05	3.00%	84,590.86	3.00%	87,128.59	3.00%	89,742.44	3.00%	92,434.72
332	Cellular/Pagers/Mobile	-	-				-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
349	Contractual Services	32,635.52	748,973.48	677,169.29	703,706.68	743,011.83	1,316,000.00	1,016,000.00	5.00%	1,066,800.00	2.00%	1,088,136.00	2.00%	1,109,898.72	2.00%	1,132,096.69	2.00%	1,154,738.63
350	Subs/Dues/Memberships	1,377.20	3,073.57	1,139.00	1,497.00	2,754.00	5,500.00	6,400.00	5.00%	6,720.00	2.00%	6,854.40	2.00%	6,991.49	2.00%	7,131.32	2.00%	7,273.94
360	Vehicle Repair	-	268.95	2,192.66	304.84	426.71	103,500.00	103,500.00	5.00%	108,675.00	2.00%	110,848.50	2.00%	113,065.47	2.00%	115,326.78	2.00%	117,633.31
333	Postage	531.40	300.77	690.99	698.60	613.62	1,000.00	1,000.00	5.00%	1,050.00	2.00%	1,071.00	2.00%	1,092.42	2.00%	1,114.27	2.00%	1,136.55
347	Promotions	5,142.00	11,650.02	7,321.42	6,035.61	4,383.13	12,000.00	13,200.00	5.00%	13,860.00	2.00%	14,137.20	2.00%	14,419.94	2.00%	14,708.34	2.00%	15,002.51
334	Travel/Training	22,333.55	6,167.46	15,376.88	9,963.59	8,029.13	30,000.00	30,000.00	5.00%	31,500.00	2.00%	32,130.00	2.00%	32,772.60	2.00%	33,428.05	2.00%	34,096.61
343	Building Maintenance	80,939.45	56,756.79	38,749.51	45,407.88	44,166.55	48,500.00	61,000.00	10.00%	67,100.00	5.00%	70,455.00	5.00%	73,977.75	5.00%	77,676.64	5.00%	81,560.47
345	Comp Equipment Repair	8,716.26	26,038.37	18,119.88	3,089.43	26,244.42	56,750.00	58,250.00	5.00%	61,162.50	2.00%	62,385.75	2.00%	63,633.47	2.00%	64,906.13	2.00%	66,204.26
389	Software Licensing	10,000.00	13,093.50	10,000.00	10,000.00	10,000.00	12,000.00	15,000.00	5.00%	15,750.00	5.00%	16,537.50	5.00%	17,364.38	5.00%	18,232.59	5.00%	19,144.22
433	Infrastructure Repair	-	998.40	2,800.00	29,675.02	61,829.00	3,002,000.00	3,150,000.00	N/A	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
451	Computer Equipment	3,452.70	3,774.95	-	49.99	41.38	12,000.00	12,000.00	5.00%	12,600.00	2.00%	12,852.00	2.00%	13,109.04	2.00%	13,371.22	2.00%	13,638.65
472	Equipment	8,909.75	13,481.11	9,763.86	15,270.11	3,872.86	728,000.00	613,000.00	N/A	20,000.00	2.00%	20,400.00	2.00%	20,808.00	2.00%	21,224.16	2.00%	21,648.64
473	Vehicle Leases	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Grand Junction Operating Expense	-	-	-	-	-	-	-	N/A	1,000,000.00	N/A	1,000,000.00	N/A	1,000,000.00	N/A	1,000,000.00	N/A	1,000,000.00
	Legal	-	-	-	-	-	-	48,000.00										
476	Equipment Leases	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
		-																
	Dept. 13 Subtotal	$ 2,984,765.93	$ 3,609,495.58	$ 2,947,019.88	$ 3,181,207.13	$ 3,152,522.72	$ 8,236,294.00	$ 8,401,386.00		$ 6,866,971.70		$ 7,053,839.32		$ 7,275,976.29		$ 7,454,569.59		$ 7,640,645.65
	Transfer to Rainy Day Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -										
	Per Budget	$ 2,984,765.93	$ 3,609,495.58	$ 2,947,019.88	$ 3,181,207.13	$ 3,152,522.72	$ 8,236,294.00	$ 8,401,386.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

NOTE: Grand Park personnel expenses are included in the Public Works Department starting from 2014-2018. Please find Grand Park personnel expenses for 2019 in the General Fund under Grand Park Outdoor and Grand Park Events Center budgets and 2020 and thereafter in Fund 640.

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #101

Communications - Dept #20

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
111	Salary	$ 170,205.75	$ 173,599.44	$ 179,568.75	$ 202,965.41	$ 182,635.31	$ 210,840.00	$ 246,388.00	5.00%	$ 258,707.40	3.00%	$ 266,468.62	3.00%	$ 274,462.68	3.00%	$ 282,696.56	3.00%	$ 291,177.46
119	Health & Dental Insurance	36,495.50	28,696.06	29,410.23	32,771.11	33,096.78	67,372.00	67,372.00	10.00%	74,109.20	12.00%	83,002.30	15.00%	95,452.65	7.00%	102,134.34	7.00%	109,283.74
120	FICA	12,623.19	13,029.48	13,491.84	15,160.78	13,536.87	16,130.00	18,849.00	5.00%	19,791.45	3.00%	20,385.19	3.00%	20,996.75	3.00%	21,626.65	3.00%	22,275.45
121	PERF	20,337.81	22,531.38	25,498.65	27,626.46	25,798.82	29,530.00	30,386.00	5.00%	31,905.30	3.00%	32,862.46	3.00%	33,848.33	3.00%	34,863.78	3.00%	35,909.70
122	Worker's Comp.	275.00	289.48	194.56	306.94	150.00	300.00	360.00	5.00%	378.00	2.00%	385.56	2.00%	393.27	2.00%	401.14	2.00%	409.16
125	401A Match	2,927.37	1,669.59	5,950.60	6,842.83	6,732.48	8,318.00	8,560.00	5.00%	8,988.00	3.00%	9,257.64	3.00%	9,535.37	3.00%	9,821.43	3.00%	10,116.07
223	Office Supplies	585.65	4,170.32	804.81	991.94	949.56	3,500.00	3,500.00	5.00%	3,675.00	2.00%	3,748.50	2.00%	3,823.47	2.00%	3,899.94	2.00%	3,977.94
224	Operating Supplies	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
226	Vehicle/Gas/Supplies	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
331	Consulting	30,100.00	19,375.00	16,450.00	18,585.00	19,780.00	20,000.00	20,000.00	5.00%	21,000.00	2.00%	21,420.00	2.00%	21,848.40	2.00%	22,285.37	2.00%	22,731.08
332	Cell Phones	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
333	Postage	6.65	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
337	Printing	12,557.63	6,156.48	4,242.41	1,368.83	16,760.52	14,500.00	14,500.00	5.00%	15,225.00	2.00%	15,529.50	2.00%	15,840.09	2.00%	16,156.89	2.00%	16,480.03
334	Travel/Training	2,902.17	2,427.13	7,298.68	186.63	6,555.63	9,812.00	8,124.00	5.00%	8,530.20	2.00%	8,700.80	2.00%	8,874.82	2.00%	9,052.32	2.00%	9,233.36
347	Promotions	40,536.59	36,151.66	14,390.35	12,776.68	22,725.34	22,000.00	17,000.00	5.00%	17,850.00	2.00%	18,207.00	2.00%	18,571.14	2.00%	18,942.56	2.00%	19,321.41
349	Services	11,306.85	637.15	639.57	1,897.51	-	1,000.00	16,500.00	5.00%	17,325.00	2.00%	17,671.50	2.00%	18,024.93	2.00%	18,385.43	2.00%	18,753.14
350	Dues & Memberships	7,072.80	8,663.00	9,468.56	9,479.88	8,053.88	21,835.00	14,255.00	5.00%	14,967.75	2.00%	15,267.11	2.00%	15,572.45	2.00%	15,883.90	2.00%	16,201.57
360	Vehicle Repair	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
389	Software Licensing	17,035.00	8,974.00	-	-	412.00	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
473	Vehicle Leases	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Dept. 20 Subtotal	$ 364,967.96	$ 326,370.17	$ 307,409.01	$ 330,960.00	$ 337,187.19	$ 425,137.00	$ 465,794.00		$ 492,452.30		$ 512,906.19		$ 537,244.35		$ 556,150.30		$ 575,870.11
	Per Budget	$ 364,967.96	$ 326,370.17	$ 307,409.01	$ 330,960.00	$ 337,187.19	$ 425,137.00	$ 465,794.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

Public Affairs/Guest Services - Dept #21

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
21111	Salary	$ 210,754.70	$ 214,754.61	$ 208,332.26	$ 228,894.41	$ 214,934.51	$ 271,806.00	$ 266,227.00	5.00%	$ 279,538.35	3.00%	$ 287,924.50	3.00%	$ 296,562.24	3.00%	$ 305,459.10	3.00%	$ 314,622.88
21119	Insurance	46,726.07	33,835.67	56,468.08	63,251.36	56,326.89	103,125.00	89,625.00	10.00%	98,587.50	12.00%	110,418.00	15.00%	126,980.70	7.00%	135,869.35	7.00%	145,380.20
21120	FICA	15,458.48	15,938.97	15,374.03	16,705.44	15,507.27	20,794.00	20,366.00	5.00%	21,384.30	3.00%	22,025.83	3.00%	22,686.60	3.00%	23,367.20	3.00%	24,068.22
21121	PERF	29,927.06	30,355.58	29,302.71	30,859.30	29,002.43	38,325.00	36,917.00	5.00%	38,762.85	3.00%	39,925.74	3.00%	41,123.51	3.00%	42,357.21	3.00%	43,627.93
21122	Worker's Comp	292.50	307.90	103.78	180.82	240.00	160.00	192.00	5.00%	201.60	2.00%	205.63	2.00%	209.74	2.00%	213.94	2.00%	218.22
21125	401A Match	3,349.39	4,078.69	3,400.44	4,877.29	5,238.91	10,766.00	10,399.00	5.00%	10,918.95	3.00%	11,246.52	3.00%	11,583.91	3.00%	11,931.43	3.00%	12,289.37
21223	Office Supplies	404.26	560.18	686.20	255.61	648.86	1,000.00	1,000.00	5.00%	1,050.00	2.00%	1,071.00	2.00%	1,092.42	2.00%	1,114.27	2.00%	1,136.55
21332	Cell Phones	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
21333	Postage	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
21334	Travel/Training	1,875.78	12,154.78	10,998.17	2,024.50	295.00	10,000.00	10,000.00	5.00%	10,500.00	2.00%	10,710.00	2.00%	10,924.20	2.00%	11,142.68	2.00%	11,365.54
21337	Printing	340.23		45.99	-	-	250.00	250.00	5.00%	262.50	2.00%	267.75	2.00%	273.11	2.00%	278.57	2.00%	284.14
21340	Official Bond	-		100.00	100.00	-	100.00	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
21347	Promotions	953.68	2,167.80	1,622.19	1,215.25	1,124.32	3,000.00	3,000.00	0.00%	3,000.00	0.00%	3,000.00	0.00%	3,000.00	0.00%	3,000.00	0.00%	3,000.00
21349	Services	-	-	421.90	30.00	59.75	500.00	500.00	5.00%	525.00	2.00%	535.50	2.00%	546.21	2.00%	557.13	2.00%	568.28
	Dept. 21 Subtotal	$ 310,082.15	$ 314,154.18	$ 326,855.75	$ 348,393.98	$ 323,377.94	$ 459,826.00	$ 438,476.00		$ 464,731.05		$ 487,330.47		$ 514,982.64		$ 535,290.89		$ 556,561.33
	Per Budget	$ 310,082.15	$ 314,154.18	$ 326,855.75	$ 348,393.98	$ 323,377.94	$ 459,826.00	$ 438,476.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #101

Human Resources - Dept #22

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
111	Salary	$ 118,945.60	$ 120,998.51	$ 126,020.49	$ 119,571.80	$ 120,410.80	$ 125,826.00	$ 224,849.00	5.00%	$ 236,091.45	3.00%	$ 243,174.19	3.00%	$ 250,469.42	3.00%	$ 257,983.50	3.00%	$ 265,723.01
125	401A Match	4,732.24	4,416.41	5,401.07	4,058.96	5,013.70	5,016.00	8,967.00	5.00%	9,415.35	3.00%	9,697.81	3.00%	9,988.74	3.00%	10,288.41	3.00%	10,597.06
119	Health & Dental	37,834.48	38,879.28	37,961.35	31,716.78	32,186.06	62,423.00	102,998.00	10.00%	113,297.80	12.00%	126,893.54	15.00%	145,927.57	7.00%	156,142.50	7.00%	167,072.47
120	FICA	8,654.60	9,165.79	9,216.51	8,746.22	8,801.43	9,626.00	17,184.00	5.00%	18,043.20	3.00%	18,584.50	3.00%	19,142.03	3.00%	19,716.29	3.00%	20,307.78
121	PERF	16,890.44	17,846.29	16,592.35	16,346.83	17,098.28	17,804.00	31,833.00	5.00%	33,424.65	3.00%	34,427.39	3.00%	35,460.21	3.00%	36,524.02	3.00%	37,619.74
122	Worker's Comp.	142.50	150.00	103.78	170.41	80.00	160.00	292.00	5.00%	306.60	2.00%	312.73	2.00%	318.99	3.00%	328.56	3.00%	338.41
223	Office Supplies	309.55	262.56	247.14	248.82	284.46	200.00	805.00	5.00%	845.25	2.00%	862.16	2.00%	879.40	3.00%	905.78	3.00%	932.95
333	Postage	98.00	-	-	-	55.00	55.00	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
334	Travel-Training	14,603.86	11,134.76	10,663.15	3,495.00	5,377.43	9,400.00	10,675.00	5.00%	11,208.75	2.00%	11,432.93	2.00%	11,661.58	3.00%	12,011.43	3.00%	12,371.77
347	Promotions	708.29	1,295.22	1,411.67	1,106.70	1,835.92	1,900.00	9,750.00	5.00%	10,237.50	2.00%	10,442.25	2.00%	10,651.10	3.00%	10,970.63	3.00%	11,299.75
350	Subscriptions	494.00	468.00	468.00	908.00	1,106.00	1,170.00	2,170.00	5.00%	2,278.50	2.00%	2,324.07	2.00%	2,370.55	3.00%	2,441.67	3.00%	2,514.92
	Dept. 22 Subtotal	$ 203,413.56	$ 204,616.82	$ 208,085.51	$ 186,369.52	$ 192,249.08	$ 233,580.00	$ 409,523.00		$ 435,149.05		$ 458,151.56		$ 486,869.59		$ 507,312.78		$ 528,777.86
	Per Budget	$ 203,413.56	$ 204,616.82	$ 208,085.51	$ 186,369.52	$ 192,249.08	$ 233,580.00	$ 409,523.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

Sports Facilities (GP Outdoor) #15

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
111	Salary	$ -	$ -	$ 293,995.22	$ -	$ -	$ -	$ -	5.00%	$ -	3.00%	$ -	3.00%	$ -	3.00%	$ -	3.00%	$ -
119	Health and Dental	-	-	68,615.77	-	-	-	-	10.00%	-	12.00%	-	15.00%	-	7.00%	-	7.00%	-
120	FICA	-	-	21,766.75	-	-	-	-	7.65%	-	7.65%	-	7.65%	-	7.65%	-	7.65%	-
121	PERF	-	-	33,485.91	-	-	-	-	14.20%	-	14.20%	-	14.20%	-	14.20%	-	14.20%	-
122	Worker's Comp.	-	-	5,188.38	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
125	401A Match	-	-	7,016.53	-	-	-	-	5.00%	-	3.00%	-	3.00%	-	3.00%	-	3.00%	-
131	GP-Tax Lease BD 2016 Tsf	-	-	1,934,000.00	1,931,000.00	1,932,400.00	1,933,952.00	1,934,952.00	N/A	1,928,968.75	N/A	-	N/A	-	3.00%	-	3.00%	-
349	Trustee Fees	1,429.55	6,559.37	400.00	400.00		-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
380	Principal Payment on Bonds	1,210,000.00	1,235,000.00	-	-	-	-	-	5.00%	-	N/A	-	N/A	-	3.00%	-	3.00%	-
381	Interest Payment on Bonds	721,140.00	690,240.63	-	-	-	-	-	5.00%	-	N/A	-	N/A	-	3.00%	-	3.00%	-
	Services	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
	Event Center Payment	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	2018 COIT Bonds	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Dept. 15 Subtotal	$ 1,932,569.55	$ 1,931,800.00	$ 2,364,468.56	$ 1,931,400.00	$ 1,932,400.00	$ 1,933,952.00	$ 1,934,952.00		$ 1,928,968.75		$ -		$ -		$ -		$ -
	Per Budget	$ 1,932,569.55	$ 1,931,800.00	$ 2,364,468.56	$ 1,931,400.00	$ 1,932,400.00	$ 1,933,952.00	$ 1,934,952.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

NOTE: Personnel expenses were moved to the Sports Campus Operating Fund 640, starting in 2020.

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of General Fund #101

Sports Facilities (GP Indoor) #23

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
111	Salary	$ -	$ -	$ 269,205.06	$ -	$ -	$ -	$ -	5.00%	$ -	3.00%	$ -	3.00%	$ -	3.00%	$ -	3.00%	$ -
119	Health and Dental	-	-	34,030.27	-	-	-	-	10.00%	-	12.00%	-	15.00%	-	7.00%	-	7.00%	-
120	FICA	-	-	20,218.02	-	-	-	-	7.65%	-	7.65%	-	7.65%	-	7.65%	-	7.65%	-
121	PERF	-	-	35,179.36	-	-	-	-	14.20%	-	14.20%	-	14.20%	-	14.20%	-	14.20%	-
122	Worker's Comp.	-	-	3,891.23	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	3.00%	-	3.00%	-
125	401A Match	-	-	9,511.84	-	-	-	-	5.00%	-	3.00%	-	3.00%	-	3.00%	-	3.00%	-
	Sports Facilities Subtotal	$ -	$ -	$ 372,035.78	$ -	$ -	$ -	$ -		$ -		$ -		$ -		$ -		$ -
	Per Budget	$ -	$ -	$ 372,035.78	$ -	$ -												
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										
	Total Fund 101	$18,302,580.34	$ 19,672,626.03	$ 21,191,515.51	$ 20,309,822.31	$ 22,200,415.64	$ 29,598,622.00	$ 33,646,330.00		$ 33,031,470.80		$ 32,755,121.59		$ 34,566,439.44		$36,134,903.58		$ 37,765,786.82
	Per Reports	$18,302,580.34	$ 19,672,626.03	$ 21,191,515.51	$ 20,309,822.31	$ 22,200,415.64	$ 29,598,622.00	$ 33,646,330.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										
	Net	$ 1,710,249.93	$ 3,779,381.15	$ 4,914,839.39	$ 7,710,573.70	$ 8,657,356.42	$ 3,079,107.81	$ (401,421.52)		$ 934,740.84		$ (61,979.12)		$ (289,001.87)		$ (208,906.47)		$ (123,569.99)

NOTE: Personnel expenses were moved to the Sports Campus Operating Fund 640, starting in 2020.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF FOOD & BEVERAGE FUND #111

	ACTUAL				BUDGET		PROJECTED				
Food & Beverage Fund #											
	2018	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
BEGINNING CASH BALANCE	$ -	$ -	$ -	$ 1,026,286.72	$ 1,842,436.82	$ 2,409,436.82	$ 2,891,436.82	$ 3,397,536.82	$ 3,901,494.82	$ 4,402,900.06	$ 4,901,322.53
TOTAL REVENUE	$ -	$ -	$ 1,230,206.51	$ 1,551,761.24	$ 1,550,000.00	$ 1,650,000.00	$ 1,732,500.00	$ 1,767,150.00	$ 1,802,493.00	$ 1,838,542.86	$ 1,875,313.72
TOTAL SPENDABLE APPROP.	$ -	$ -	$ 203,919.79	$ 735,611.14	$ 983,000.00	$ 1,168,000.00	$ 1,226,400.00	$ 1,263,192.00	$ 1,301,087.76	$ 1,340,120.39	$ 1,380,324.00
ENDING BALANCE	$ -	$ -	$ 1,026,286.72	$ 1,842,436.82	$ 2,409,436.82	$ 2,891,436.82	$ 3,397,536.82	$ 3,901,494.82	$ 4,402,900.06	$ 4,901,322.53	$ 5,396,312.24
PER FUND REPORT	$ -	$ -	$ 1,026,286.72	$ 1,842,436.82							
DIFFERENCE	$ -	$ -	$ -	$ -							

NOTE: New fund created for 2020 budget. Previously Food and Beverage revenue was included in the General Fund.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Food & Beverage Fund #111

Fund # Food & Bev

Fund Code	Revenue	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
111129	Food and Beverage Revenue	$ -	$ -	$ 1,230,206.51	$ 1,469,723.22	$ 1,550,000.00	$ 1,650,000.00	5.00%	$ 1,732,500.00	2.00%	$ 1,767,150.00	2.00%	$ 1,802,493.00	2.00%	$ 1,838,542.86	2.00%	$ 1,875,313.72
111960	Refund	-	-	-	82,038.02	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ -	$ -	$ 1,230,206.51	$ 1,551,761.24	$ 1,550,000.00	$ 1,650,000.00		$ 1,732,500.00		$ 1,767,150.00		$ 1,802,493.00		$ 1,838,542.86		$ 1,875,313.72
Fund Code	**Appropriations**																
Dept. 015 Sports Facilities (Outdoor Department)																	
111015233	Asphalt	$ -	$ -	$ 200,319.79	$ -	$ 15,000.00	$ 15,000.00	5.00%	$ 15,750.00	3.00%	$ 16,222.50	3.00%	$ 16,709.18	3.00%	$ 17,210.45	3.00%	$ 17,726.76
111015349	Colts	-	-	3,600.00	723,769.75	915,000.00	1,100,000.00	5.00%	1,155,000.00	3.00%	1,189,650.00	3.00%	1,225,339.50	3.00%	1,262,099.69	3.00%	1,299,962.68
111015472	Equipment	-	-	-	6,617.24	5,000.00	5,000.00	5.00%	5,250.00	3.00%	5,407.50	3.00%	5,569.73	3.00%	5,736.82	3.00%	5,908.92
Dept. 023 Stadium (Indoor Department)																	
111023224	Operating Supplies	-	-	-	3,108.15	33,000.00	33,000.00	5.00%	34,650.00	3.00%	35,689.50	3.00%	36,760.19	3.00%	37,862.99	3.00%	38,998.88
111023349	Services	-	-	-	2,116.00	15,000.00	15,000.00	5.00%	15,750.00	3.00%	16,222.50	3.00%	16,709.18	3.00%	17,210.45	3.00%	17,726.76
	Total	$ -	$ -	$ 203,919.79	$ 735,611.14	$ 983,000.00	$ 1,168,000.00		$ 1,226,400.00		$ 1,263,192.00		$ 1,301,087.76		$ 1,340,120.39		$ 1,380,324.00
	Per Report	$ -	$ -	$ 203,919.79	$ 735,611.14	$ 983,000.00	$ 1,168,000.00										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF MVH FUND #201

(NOTE: This Fund includes both Restricted and Non-Restricted)

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 1,666,075.30	$ 1,925,637.44	$ 2,090,332.35	$ 1,982,153.95	$ 1,519,780.32	$ 1,904,655.82	$ 2,010,108.45	$ 1,902,388.62	$ 1,835,260.71	$ 1,830,426.06	$ 1,840,085.04	$ 1,872,728.05
TOTAL REVENUE	$ 2,049,268.85	$ 2,642,862.55	$ 2,329,889.00	$ 2,142,026.12	$ 3,022,966.09	$ 3,301,775.63	$ 3,536,344.17	$ 3,718,285.49	$ 3,907,804.33	$ 4,036,124.82	$ 4,167,879.11	$ 4,303,231.52
APPROPRIATIONS	$ 1,789,706.71	$ 2,478,167.64	$ 2,438,067.40	$ 2,604,399.75	$ 2,638,090.59	$ 3,196,323.00	$ 3,644,064.00	$ 3,785,413.40	$ 3,912,638.98	$ 4,026,465.83	$ 4,135,236.10	$ 4,248,574.13
Circuit Breaker (Memo Only)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SPENDABLE APPROP.	$ 1,789,706.71	$ 2,478,167.64	$ 2,438,067.40	$ 2,604,399.75	$ 2,638,090.59	$ 3,196,323.00	$ 3,644,064.00	$ 3,785,413.40	$ 3,912,638.98	$ 4,026,465.83	$ 4,135,236.10	$ 4,248,574.13
ASSUMED SPEND DOWN LEVEL						$ 2,876,690.70	$ 3,279,657.60	$ 3,406,872.06	$ 3,521,375.08	$ 3,623,819.25	$ 3,721,712.49	$ 3,823,716.72
ENDING BALANCE	$ 1,925,637.44	$ 2,090,332.35	$ 1,982,153.95	$ 1,519,780.32	$ 1,904,655.82	$ 2,010,108.45	$ 1,902,388.62	$ 1,835,260.71	$ 1,830,426.06	$ 1,840,085.04	$ 1,872,728.05	$ 1,927,385.44
ENDING BALANCE W/ SPEND DOWN						$ 2,329,740.75	$ 2,586,427.32	$ 2,897,840.75	$ 3,284,269.99	$ 3,696,575.57	$ 4,142,742.18	$ 4,622,256.99
CARRYOVER	-	-	-	-	-	-	-	-	-	-	-	-
ADJUSTING ENDING BALALNCE	$ 1,925,637.44	$ 2,090,332.35	$ 1,982,153.95	$ 1,519,780.32	$ 1,904,655.82	$ 2,010,108.45	$ 1,902,388.62	$ 1,835,260.71	$ 1,830,426.06	$ 1,840,085.04	$ 1,872,728.05	$ 1,927,385.44
PER FUND REPORT	$ 1,925,637.44	$ 2,090,332.35	$ 1,982,153.95	$ 1,519,780.32	$ 1,904,655.82							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							
						Assumed Actual Spend Down Percentage				**90%**		
BUDGET	$ 1,937,000	$ 3,008,130	$ 3,014,240	$ 3,037,715	$ 3,211,663							
PERCENT OF BUDGET SPENT	92%	82%	81%	86%	82%							
MINIMUM OPERATING BALANCE	$ 409,853.77	$ 528,572.51	$ 465,977.80	$ 428,405.22	$ 604,593.22	$ 660,355.13	$ 707,268.83	$ 743,657.10	$ 781,560.87	$ 807,224.96	$ 833,575.82	$ 860,646.30

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of MVH Fund #201

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
110	Property Tax	$ 791,445.70	$ 898,756.79	$ 725,581.43	$ 764,501.83	$ 1,491,794.50	$1,607,431.00	$1,768,174.00	4.50%	$1,847,741.83	4.50%	$1,930,890.21	4.00%	$2,008,125.82	4.00%	$2,088,450.85	4.00%	$ 2,171,988.89
	Circuit Breaker Impact	(195,336.00)	(222,435.00)	(184,021.11)	(155,537.46)	(248,848.92)	(238,255.37)	(214,429.83)	N/A	(203,708.34)	N/A	(193,522.92)	N/A	(183,846.78)	N/A	(174,654.44)	N/A	(165,921.72)
113	ACCI - ACCII	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
114	MVH Distribution	318,111.31	859,751.61	793,118.29	699,484.24	773,059.18	875,000.00	900,000.00	5.00%	945,000.00	5.00%	992,250.00	2.00%	1,012,095.00	2.00%	1,032,336.90	2.00%	1,052,983.64
115	MVH Distribution - Restricted	318,111.28	859,751.53	793,118.24	699,484.21	773,059.19	875,000.00	900,000.00	5.00%	945,000.00	5.00%	992,250.00	2.00%	1,012,095.00	2.00%	1,032,336.90	2.00%	1,052,983.64
121	Fin. Institutions Tax	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
122	License Excise Tax	54,612.58	66,051.54	48,293.01	52,255.60	108,530.90	100,000.00	100,000.00	0.00%	100,000.00	0.00%	100,000.00	0.00%	100,000.00	0.00%	100,000.00	0.00%	100,000.00
123	CVET	905.99	916.18	799.02	728.96	1,316.03	1,300.00	1,300.00	2.00%	1,326.00	2.00%	1,352.52	2.00%	1,379.57	2.00%	1,407.16	2.00%	1,435.31
125	COIT	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
221	MVH Permit and Fee	17,280.00	18,397.50	-	768.75	1,087.50	700.00	700.00	2.00%	714.00	2.00%	728.28	2.00%	742.85	2.00%	757.70	2.00%	772.86
227	Plan Review Fees	-		-	-	870.00	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
231	MVH Constr. Inspect.	120.00	495.00	37.50	112.50	513.75	100.00	100.00	2.00%	102.00	2.00%	104.04	2.00%	106.12	2.00%	108.24	2.00%	110.41
356	Major Moves Distrib.	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
357	MVH Distribution	658,723.85	-	-	-	-	-	-	5.00%	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-
544	Parking Violation Fees	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
555	Parking Pass Fees	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
632	Encroachment Fees	52,735.00	71,350.00	101,648.60	78,577.59	106,803.44	80,000.00	80,000.00	2.00%	81,600.00	2.00%	83,232.00	2.00%	84,896.64	2.00%	86,594.57	2.00%	88,326.46
635	Letter of Credit Fee		-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
960	MVH Reimbursement	29,712.61	30,485.00	3,775.00	1,649.90	375.00	500.00	500.00	2.00%	510.00	2.00%	520.20	2.00%	530.60	2.00%	541.22	2.00%	552.04
	Increase from Special Census	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
990	Miscellaneous	2,846.53	59,342.40	47,539.02	-	14,405.52	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ 2,049,268.85	$ 2,642,862.55	$ 2,329,889.00	$ 2,142,026.12	$ 3,022,966.09	$3,301,775.63	$3,536,344.17		$3,718,285.49		$3,907,804.33		$4,036,124.82		$4,167,879.11		$ 4,303,231.52
	Per Revenue Report	$ 2,049,268.85	$ 2,642,862.55	$ 2,329,889.00	$ 2,142,026.12	$ 3,022,966.09												
	Difference	$ -	$ -	$ -	$ -	$ -												

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of MVH Fund #201

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
	MVH - Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -
111	Salary MVH	-	190,184.55	225,736.43	212,667.88	208,444.29	256,953.00	235,436.00	5.00%	247,207.80	3.00%	254,624.03	3.00%	262,262.76	3.00%	270,130.64	3.00%	278,234.56
119	Health & Dental	-	47,694.96	51,359.10	47,504.45	48,817.77	92,931.00	102,224.00	10.00%	112,446.40	12.00%	125,939.97	15.00%	144,830.96	7.00%	154,969.13	7.00%	165,816.97
120	Social Security &	-	13,965.10	17,346.02	15,433.75	15,101.33	19,656.00	18,011.00	5.00%	18,911.55	3.00%	19,478.90	3.00%	20,063.26	3.00%	20,665.16	3.00%	21,285.12
121	PERF - MVH	-	26,999.90	32,546.41	29,001.21	29,599.05	36,138.00	32,296.00	5.00%	33,910.80	3.00%	34,928.12	3.00%	35,975.97	3.00%	37,055.25	3.00%	38,166.90
122	Workmen's Comp.	-	6,236.86	4,215.56	5,000.00	2,500.00	5,000.00	6,000.00	5.00%	6,300.00	3.00%	6,489.00	3.00%	6,683.67	3.00%	6,884.18	3.00%	7,090.71
125	PEBSCO	-	-	-	-	-	10,145.00	9,097.00	5.00%	9,551.85	3.00%	9,838.41	3.00%	10,133.56	3.00%	10,437.56	3.00%	10,750.69
	Office Supplies	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
226	Vehicle Gas/Supplies	98,708.33	143,226.31	141,675.27	102,199.73	185,215.79	175,000.00	300,000.00	5.00%	315,000.00	5.00%	330,750.00	5.00%	347,287.50	5.00%	364,651.88	5.00%	382,884.47
	Signs & Posts	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
231	Subgrade Materials	268,926.73	282,849.62	287,095.76	308,321.76	259,235.03	275,000.00	400,000.00	5.00%	420,000.00	5.00%	441,000.00	5.00%	463,050.00	5.00%	486,202.50	5.00%	510,512.63
232	Stone	375.00	-	1,441.99	17,018.87	3,250.72	75,000.00	86,250.00	5.00%	90,562.50	5.00%	95,090.63	5.00%	99,845.16	5.00%	104,837.41	5.00%	110,079.28
233	Asphalt	-	88,509.75	121,103.05	133,095.25	149,862.25	175,000.00	201,250.00	5.00%	211,312.50	5.00%	221,878.13	5.00%	232,972.03	5.00%	244,620.63	5.00%	256,851.66
331	Consulting	-	-	-	-	-	10,000.00	18,500.00	5.00%	19,425.00	2.00%	19,813.50	2.00%	20,209.77	2.00%	20,613.97	2.00%	21,026.24
	MVH - Postage	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
334	Travel/Tng./Seminars	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Telephone	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Printing	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
339	Insurance - MVH	-	-	-	-	-	-	-	10.00%	-	12.00%	-	15.00%	-	7.00%	-	7.00%	-
341	Electricity - MVH	31,666.06	82,249.82	32,039.70	33,877.46	32,566.49	40,000.00	42,000.00	3.00%	43,260.00	3.00%	44,557.80	5.00%	46,785.69	5.00%	49,124.97	5.00%	51,581.22
	Water/Sewer	-	-	-	-	-	-	-	3.00%	-	3.00%	-	3.00%	-	3.00%	-	3.00%	-
	Building Maint.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
345	Equipment Repair	18,093.33	62,621.96	59,827.34	281,419.15	161,994.65	90,000.00	100,000.00	5.00%	105,000.00	2.00%	107,100.00	2.00%	109,242.00	2.00%	111,426.84	2.00%	113,655.38
349	Services	1,009,928.47	1,203,472.94	1,275,456.00	556,001.46	504,484.11	375,000.00	395,000.00	5.00%	414,750.00	2.00%	423,045.00	2.00%	431,505.90	2.00%	440,136.02	2.00%	448,938.74
	Subs/Dues/Memb.	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Trash Collection	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
360	Vehicle Repair	29,648.22	43,317.22	31,121.61	51,432.10	69,515.88	45,500.00	45,500.00	5.00%	47,775.00	2.00%	48,730.50	2.00%	49,705.11	2.00%	50,699.21	2.00%	51,713.20
377	Tree Trimming	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
378	Street Striping	120,800.48	93,638.77	73,963.18	75,326.68	127,691.48	100,000.00	110,000.00	0.00%	110,000.00	0.00%	110,000.00	0.00%	110,000.00	0.00%	110,000.00	0.00%	110,000.00
	Traffic Signal	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
400	Land Purchases	27,075.00	132,435.00	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Sidewalk	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
433	Infrastructure Repair	116,372.24	48,566.86	11,878.98	-	69,462.47	50,000.00	57,500.00	0.00%	57,500.00	0.00%	57,500.00	0.00%	57,500.00	0.00%	57,500.00	0.00%	57,500.00
	Office/Computer	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
472	Equipment	44,356.46	12,035.02	65,311.61	20,215.41	70,349.28	35,000.00	35,000.00	0.00%	35,000.00	0.00%	35,000.00	0.00%	35,000.00	0.00%	35,000.00	0.00%	35,000.00
473	Vehicle Leases	23,294.57	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
474	Construction	-	-	2,875.00	15,884.59	-	580,000.00	700,000.00	N/A	700,000.00	0.00%	700,000.00	0.00%	700,000.00	0.00%	700,000.00	0.00%	700,000.00
476	Equipment Leases	457.83	163.00	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Misc Circuit Breaker	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
990	Miscellaneous	3.99	-	3,074.39					0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	MVH- Restricted	-	-	-	700,000.00	700,000.00	750,000.00	750,000.00	5.00%	787,500.00	5.00%	826,875.00	2.00%	843,412.50	2.00%	860,280.75	2.00%	877,486.37
	Total	$ 1,789,706.71	$ 2,478,167.64	$ 2,438,067.40	$ 2,604,399.75	$ 2,638,090.59	$ 3,196,323.00	$ 3,644,064.00		$ 3,785,413.40		$ 3,912,638.98		$ 4,026,465.83		$ 4,135,236.10		$ 4,248,574.13
	Per Budget	$ 1,789,706.71	$ 2,478,167.64	$ 2,438,067.40	$ 2,604,399.75	$ 2,638,090.59	$ 3,196,323.00	$ 3,644,064.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF LRS FUND #202

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 751,722.52	$ 1,118,357.13	$ 1,347,506.78	$1,728,508.62	$ 1,922,267.57	$ 1,585,028.18	$ 478,028.18	$ 161,028.18	$ 219,878.18	$ 278,125.18	$ 335,568.12	$ 391,992.47
TOTAL REVENUE	$ 645,683.95	$ 921,149.65	$ 971,510.35	$ 954,006.92	$ 1,039,626.57	$ 1,100,000.00	$ 1,110,000.00	$ 1,132,200.00	$ 1,154,844.00	$ 1,177,940.88	$ 1,201,499.70	$ 1,225,529.69
TOTAL SPENDABLE APPROP.	$ 279,049.34	$ 692,000.00	$ 590,508.51	$ 760,247.97	$ 1,376,865.96	$ 2,207,000.00	$ 1,427,000.00	$ 1,073,350.00	$ 1,096,597.00	$ 1,120,497.94	$ 1,145,075.35	$ 1,170,352.68
ASSUMED SPEND DOWN LEVEL						$ 1,986,300.00	$ 1,284,300.00	$ 966,015.00	$ 986,937.30	$ 1,008,448.15	$ 1,030,567.81	$ 1,053,317.41
ENDING BALANCE	$ 1,118,357.13	$ 1,347,506.78	$ 1,728,508.62	$1,922,267.57	$ 1,585,028.18	$ 478,028.18	$ 161,028.18	$ 219,878.18	$ 278,125.18	$ 335,568.12	$ 391,992.47	$ 447,169.48
ENDING BALANCE W/ SPEND DOWN						$ 698,728.18	$ 524,428.18	$ 690,613.18	$ 858,519.88	$ 1,028,012.61	$ 1,198,944.50	$ 1,371,156.78
PER FUND REPORT	$ 1,118,357.13	$ 1,347,506.78	$ 1,728,508.62	$1,922,267.57	$ 1,585,028.18							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							
						Assumed Actual Spend Down Percentage				90%		
BUDGET	$ 465,000	$ 692,000	$ 855,000	$ 1,327,000	$ 1,422,000							
PERCENT OF BUDGET SPENT	60%	100%	69%	57%	97%							
MINIMUM OPERATING BALANCE	$ 129,136.79	$ 184,229.93	$ 194,302.07	$ 190,801.38	$ 207,925.31	$ 220,000.00	$ 222,000.00	$ 226,440.00	$ 230,968.80	$ 235,588.18	$ 240,299.94	$ 245,105.94

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of LRS Fund #202

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
357	Add. LRS Dist.	$ -	$ 918,522.73	$ 960,154.92	$ 954,006.92	$ 1,039,626.57	1,100,000.00	1,110,000.00	2.00%	$1,132,200.00	2.00%	$1,154,844.00	2.00%	$1,177,940.88	2.00%	$1,201,499.70	2.00%	$1,225,529.69
358	Local Roads & Streets Dist.	645,683.95	-	-	-	-	-	-	5.00%	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-
990	LRS - Misc.	-	2,626.92	11,355.43	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Total	$645,683.95	$ 921,149.65	$ 971,510.35	$ 954,006.92	$ 1,039,626.57	$1,100,000.00	$1,110,000.00		$1,132,200.00		$1,154,844.00		$1,177,940.88		$1,201,499.70		$1,225,529.69
		$645,683.95	$ 921,149.65	$ 971,510.35	$ 954,006.92	$ 1,039,626.57												
		$ -	$ -	$ -	$ -	$ -												

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of LRS Fund #202

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
001	LRS Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
228	Signs and Posts	46,012.55	229,006.31	99,250.41	194,704.75	111,072.13	100,000.00	100,000.00	5.00%	105,000.00	2.00%	107,100.00	2.00%	109,242.00	2.00%	111,426.84	2.00%	113,655.38
349	Services	148,965.37	176,873.74	401,633.55	233,280.39	615,607.88	690,000.00	640,000.00	5.00%	672,000.00	2.00%	685,440.00	2.00%	699,148.80	2.00%	713,131.78	2.00%	727,394.41
350	Subscriptions	10,763.00	21,995.00	15,129.00	15,398.45	11,427.15	17,000.00	17,000.00	5.00%	17,850.00	2.00%	18,207.00	2.00%	18,571.14	2.00%	18,942.56	2.00%	19,321.41
377	Tree Trimming	561.98	36,800.65	-	101.02		50,000.00	50,000.00	5.00%	52,500.00	2.00%	53,550.00	2.00%	54,621.00	2.00%	55,713.42	2.00%	56,827.69
400	Land	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
432	Sidewalks	51,928.28	147,841.29	38,380.75	155,491.08	221,419.66	100,000.00	120,000.00	5.00%	126,000.00	5.00%	132,300.00	5.00%	138,915.00	5.00%	145,860.75	5.00%	153,153.79
472	Equipment	20,818.16	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
474	Construction	-	79,483.01	36,114.80	161,272.28	417,339.14	1,250,000.00	500,000.00	N/A	100,000.00	0.00%	100,000.00	0.00%	100,000.00	0.00%	100,000.00	0.00%	100,000.00
476	Vehicle Leases	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ 279,049.34	$ 692,000.00	$ 590,508.51	$ 760,247.97	$1,376,865.96	$ 2,207,000.00	$ 1,427,000.00		$1,073,350.00		$ 1,096,597.00		$ 1,120,497.94		$ 1,145,075.35		$ 1,170,352.68
	Per Budget	$ 279,049.34	$ 692,000.00	$ 590,508.51	$ 760,247.97	$1,376,865.96	$ 2,207,000.00	$ 1,427,000.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF FIRE FUND #203

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 5,265,959.53	$ 4,374,736.70	$ 4,429,255.74	$ 3,822,930.69	$ 5,153,558.85	$ 7,301,398.13	$ 6,630,483.27	$ 6,934,247.00	$ 7,574,205.28	$ 8,568,104.97	$ 7,494,112.83	$ 5,572,054.34
TOTAL REVENUE	$ 7,462,466.55	$ 8,569,812.43	$ 8,793,605.79	$ 10,917,070.76	$ 12,555,715.83	$ 12,668,504.14	$ 15,948,161.73	$ 17,722,087.14	$ 21,610,108.25	$ 22,621,820.12	$ 23,679,734.37	$ 24,786,292.64
TOTAL SPENDABLE APPROPRIATIONS	$ 8,353,689.38	$ 8,515,293.39	$ 9,399,930.84	$ 9,586,442.60	$ 10,407,876.55	$ 13,339,419.00	$ 15,644,398.00	$ 17,082,128.86	$ 20,616,208.56	$ 23,695,812.26	$ 25,601,792.85	$ 26,431,301.51
ASSUMED SPEND DOWN LEVEL						$ 13,072,630.62	$ 15,331,510.04	$ 16,740,486.28	$ 20,203,884.39	$ 23,221,896.01	$ 25,089,757.00	$ 25,902,675.48
ENDING BALANCE	$ 4,374,736.70	$ 4,429,255.74	$ 3,822,930.69	$ 5,153,558.85	$ 7,301,398.13	$ 6,630,483.27	$ 6,934,247.00	$ 7,574,205.28	$ 8,568,104.97	$ 7,494,112.83	$ 5,572,054.34	$ 3,927,045.48
ENDING BALANCE W/ SPEND DOWN						$ 6,897,271.65	$ 7,513,923.34	$ 8,495,524.20	$ 9,901,748.06	$ 9,301,672.17	$ 7,891,649.53	$ 6,775,266.70
PER FUND REPORT	$ 4,374,736.70	$ 4,429,255.74	$ 3,822,930.69	$ 5,153,558.85	$ 7,301,398.13							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							
										Assumed Actual Spend Down Percentage	98%	
BUDGET	$ 8,141,335	$ 8,687,165	$ 9,511,975	$ 10,360,135	$ 10,698,300							
PERCENT OF BUDGET SPENT	103%	98%	99%	93%	97%							
MINIMUM OPERATING BALANCE	$ 1,492,493.31	$ 1,713,962.49	$ 1,758,721.16	$ 2,183,414.15	$ 2,511,143.17	$ 2,533,700.83	$ 3,189,632.35	$ 3,544,417.43	$ 4,322,021.65	$ 4,524,364.02	$ 4,735,946.87	$ 4,957,258.53

Note: In 2024 and 2025 the city will need to move $1,000,000 of additional income tax to fund the increases in fire staffing.
In 2025 the City will need to move $2,000,000 of property tax levy to the Fire Fund from the General Fund for the operating costs of the new fire station.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Fire Fund #203

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
110	Fire - Prop. Tax	$ 3,922,533.68	$ 5,034,710.98	$ 4,569,900.09	$ 6,813,562.93	$ 7,681,776.06	$ 8,093,890.00	$ 8,903,279.00	4.50%	$ 9,303,926.56	4.50%	$ 11,722,603.25	4.00%	$ 12,191,507.38	4.00%	$ 12,679,167.68	4.00%	$ 13,186,334.38
	Levy Appeal	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Circuit Breaker Impact	(967,903.00)	(1,247,309.00)	(1,158,496.53)	(1,388,016.25)	(1,282,051.57)	(1,199,685.86)	(1,079,717.27)	N/A	(1,025,731.41)	N/A	(974,444.84)	N/A	(925,722.60)	N/A	(879,436.47)	N/A	(835,464.64)
121	Fire - Fin. Inst.	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
122	Fire - License Excise Tax	270,342.01	370,385.74	304,026.37	466,329.08	559,143.31	550,000.00	550,000.00	0.00%	550,000.00	0.00%	550,000.00	0.00%	550,000.00	0.00%	550,000.00	0.00%	550,000.00
123	Fire - Operating CVET	4,489.23	5,137.50	5,030.30	6,505.14	6,780.07	6,700.00	7,000.00	2.00%	7,140.00	2.00%	7,282.80	2.00%	7,428.46	2.00%	7,577.03	2.00%	7,728.57
125	Fire - COIT	3,236,547.00	3,236,550.00	3,236,550.00	3,600,000.00	3,900,000.00	3,700,000.00	6,000,000.00	N/A	7,300,000.00	5.00%	8,665,000.00	5.00%	9,098,250.00	5.00%	9,553,162.50	5.00%	10,030,820.63
131	Fire - Transfer	-	-	514,837.88	-	108,185.54	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
131	EMS Transfer	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
230	Fire Reports	240.00	100.00	40.00	100.00	200.00	100.00	100.00	2.00%	102.00	2.00%	104.04	2.00%	106.12	2.00%	108.24	2.00%	110.41
231	Fire Inspection Fee	8,010.00	7,870.00	38,870.00	61,355.00	32,200.00	30,000.00	30,000.00	2.00%	30,600.00	2.00%	31,212.00	2.00%	31,836.24	2.00%	32,472.96	2.00%	33,122.42
242	Haz Mat - Fire	1,327.70	822.08	-	4,714.00	2,583.65	2,500.00	2,500.00	2.00%	2,550.00	2.00%	2,601.00	2.00%	2,653.02	2.00%	2,706.08	2.00%	2,760.20
426	Twp. Fire Ptct. Contract	627,530.00	646,219.00	611,832.00	592,134.00	586,982.56	580,000.00	580,000.00	-5.00%	551,000.00	-5.00%	523,450.00	-5.00%	497,277.50	-5.00%	472,413.63	-5.00%	448,792.94
450	Fire - Hazmat	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Ambulance Fees	349,790.10	493,485.70	648,615.70	751,200.00	949,370.00	900,000.00	950,000.00	5.00%	997,500.00	8.00%	1,077,300.00	8.00%	1,163,484.00	8.00%	1,256,562.72	8.00%	1,357,087.74
	SAFER Grant	-	-	-	-	-	-	-	N/A		N/A		N/A		N/A	-	N/A	-
497	EMS County	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
203960	Reimbursements	4,212.74	17,760.06	20,000.98	6,869.41	10,546.21	5,000.00	5,000.00	0.00%	5,000.00	0.00%	5,000.00	0.00%	5,000.00	0.00%	5,000.00	0.00%	5,000.00
990	EMS Miscellaneous	-	4,080.37	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
990	Misc. - Fire	5,347.09	-	2,399.00	2,317.45		-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ 7,462,466.55	$ 8,569,812.43	$ 8,793,605.79	$ 10,917,070.76	$ 12,555,715.83	$ 12,668,504.14	$ 15,948,161.73		$ 17,722,087.14		$ 21,610,108.25		$ 22,621,820.12		$ 23,679,734.37		$ 24,786,292.64
	Per Revenue Report	$ 7,462,466.55	$ 8,569,812.43	$ 8,793,605.79	$ 10,917,070.76	$ 12,555,715.83												
	Difference	$ -	$ -	$ -	$ -	$ -												

NOTE: $2,300,000 of COIT Revenue has been moved to the Fire Fund in 2023. $1,000,000 of COIT Revenue is assumed to be moved to the Fire Fund from the General Fund in 2024. $2,000,000 of property taxes has been moved to the fire fund in 2025 Does not include the SAFER Grant .

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan
Analysis of Fire Fund #203

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1001	Fire - Unapprop. Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
2111	Fire Salary	5,094,003.31	5,143,870.77	5,443,620.93	5,987,796.81	6,284,728.31	7,200,196.00	8,297,776.00	5.00%	8,712,664.80	3.00%	10,131,007.70	3.00%	13,295,129.86	3.00%	15,931,438.68	3.00%	17,583,497.83
	Additional Firefighters Per Dept Capital Plan	-	-	-	-	-	-		N/A	1,156,962.96	N/A	2,860,191.92	N/A	2,237,454.93	N/A	1,174,115.99	N/A	-
2119	Health & Dental	993,206.31	1,037,665.57	1,172,813.80	1,089,925.64	1,169,293.27	1,928,140.00	2,149,099.00	10.00%	2,364,008.90	12.00%	2,647,689.97	15.00%	3,044,843.46	7.00%	3,257,982.51	7.00%	3,486,041.28
2120	FICA & Medicare	371,972.00	369,516.54	399,684.29	435,937.09	462,965.60	516,214.00	634,780.00	5.00%	666,519.00	3.00%	686,514.57	3.00%	707,110.01	3.00%	728,323.31	3.00%	750,173.01
2121	PERF	788,342.37	806,592.07	830,054.18	911,326.83	954,304.48	1,085,697.00	1,337,526.00	5.00%	1,404,402.30	3.00%	1,446,534.37	3.00%	1,489,930.40	3.00%	1,534,628.31	3.00%	1,580,667.16
2122	Workmen's Comp.	142,155.50	84,553.52	84,816.92	55,670.00	72,515.00	109,870.00	136,529.00	5.00%	143,355.45	2.00%	146,222.56	2.00%	149,147.01	2.00%	152,129.95	2.00%	155,172.55
2124	Post Employment Health Plan	-	-	97,100.64	107,708.63	104,753.40	119,570.00	133,725.00	10.00%	147,097.50	12.00%	164,749.20	15.00%	189,461.58	0.00%	189,461.58	0.00%	189,461.58
2125	401a Match	89,771.48	79,483.21	87,375.78	111,100.65	93,392.81	176,857.00	158,229.00	5.00%	166,140.45	3.00%	171,124.66	3.00%	176,258.40	3.00%	181,546.16	3.00%	186,992.54
1126	Fire Buy Back	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
2223	Office Supplies	4,336.72	2,861.25	3,602.39	4,330.41	3,160.45	6,340.00	5,200.00	5.00%	5,460.00	2.00%	5,569.20	2.00%	5,680.58	2.00%	5,794.20	2.00%	5,910.08
2224	Fire/Operating Supplies	21,684.33	17,495.81	77,246.90	103,739.57	134,812.05	125,850.00	135,850.00	5.00%	142,642.50	2.00%	145,495.35	2.00%	148,405.26	2.00%	151,373.36	2.00%	154,400.83
2224	EMS/Operating Supplies	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	0.00%	-	0.00%	-
2226	Vehicle - Gas and Supplies	61,083.30	73,987.59	69,988.88	56,128.58	90,187.85	72,800.00	112,840.00	5.00%	118,482.00	5.00%	124,406.10	5.00%	130,626.41	5.00%	137,157.73	5.00%	144,015.61
2229	Uniforms - Fire	50,000.07	100,844.76	122,559.31	107,504.35	86,803.59	268,000.00	294,000.00	5.00%	308,700.00	2.00%	314,874.00	2.00%	321,171.48	2.00%	327,594.91	2.00%	334,146.81
2241	Fire Investigations	-	-	7.75	-	-	1,500.00	1,500.00	5.00%	1,575.00	2.00%	1,606.50	2.00%	1,638.63	2.00%	1,671.40	2.00%	1,704.83
2242	Hazardous Materials	2,393.01	4,951.10	1,140.59	3,832.34	3,317.61	17,800.00	20,400.00	5.00%	21,420.00	2.00%	21,848.40	2.00%	22,285.37	2.00%	22,731.08	2.00%	23,185.70
2243	Special Rescue/Dive	-	2,102.46	1,337.20	7,903.42	1,771.21	14,575.00	14,575.00	5.00%	15,303.75	2.00%	15,609.83	2.00%	15,922.02	2.00%	16,240.46	2.00%	16,565.27
2244	Fire Prevention/Public	2,469.15	2,309.04	3,119.00	838.08	5,694.67	4,700.00	4,700.00	5.00%	4,935.00	2.00%	5,033.70	2.00%	5,134.37	2.00%	5,237.06	2.00%	5,341.80
2245	Westfield Ready - Fire	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
1331	Consulting	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
2328	Gas/Heat	14,532.07	15,768.37	12,484.67	11,843.72	14,767.05	20,000.00	30,000.00	3.00%	30,900.00	3.00%	31,827.00	5.00%	33,418.35	5.00%	35,089.27	5.00%	36,843.73
1330	Legal Services	-	-	-	-	-	-	6,000.00	5.00%	6,300.00	2.00%	6,426.00	2.00%	6,554.52	2.00%	6,685.61	2.00%	6,819.32
2332	Cell/Pagers/Mobile	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
2333	Fire - Postage	111.73	84.13	111.27	36.24	99.56	200.00	200.00	5.00%	210.00	2.00%	214.20	2.00%	218.48	2.00%	222.85	2.00%	227.31
2334	Travel/Tng./Seminars	74,555.84	64,821.70	72,983.07	57,549.27	59,579.51	147,455.00	193,955.00	5.00%	203,652.75	2.00%	207,725.81	2.00%	211,880.32	2.00%	216,117.93	2.00%	220,440.29
1335	Telephone	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
2336	Dispatch	212,439.76	267,645.00	307,400.12	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
2337	Fire - Printing	1,672.73	376.47	679.95	358.00	1,802.74	1,700.00	1,700.00	5.00%	1,785.00	2.00%	1,820.70	2.00%	1,857.11	2.00%	1,894.26	2.00%	1,932.14
2339	Insurance-Fire	45,175.78	57,364.79	60,947.63	62,919.89	76,729.53	75,000.00	100,000.00	5.00%	105,000.00	5.00%	110,250.00	5.00%	115,762.50	5.00%	121,550.63	5.00%	127,628.16
2341	Electric	51,793.82	51,225.26	52,816.09	52,550.55	55,816.53	60,250.00	60,250.00	3.00%	62,057.50	3.00%	63,919.23	5.00%	67,115.19	5.00%	70,470.95	5.00%	73,994.49
2342	Water/Sewer	14,135.71	14,179.86	14,428.00	13,308.18	13,717.63	16,000.00	16,000.00	3.00%	16,480.00	3.00%	16,974.40	3.00%	17,483.63	3.00%	18,008.14	3.00%	18,548.39
2343	Building Maintenance	66,380.05	60,763.01	91,688.77	45,609.49	55,992.06	255,412.00	129,600.00	5.00%	136,080.00	2.00%	138,801.60	2.00%	141,577.63	2.00%	144,409.18	2.00%	147,297.37
2346	Tornado Siren	4,966.40	7,181.41	5,306.84	4,445.48	5,461.40	5,500.00	35,500.00	0.00%	35,500.00	0.00%	35,500.00	0.00%	35,500.00	0.00%	35,500.00	0.00%	35,500.00
2347	Promotion - Fire	7,379.12	4,644.82	10,140.48	3,407.32	5,027.79	29,000.00	7,000.00	5.00%	7,350.00	2.00%	7,497.00	2.00%	7,646.94	2.00%	7,799.88	2.00%	7,955.88
1348	Machine Maintenance	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
2349	Contractual Services	60,777.84	50,687.06	126,315.67	125,971.07	405,701.71	134,180.00	164,680.00	5.00%	172,914.00	2.00%	176,372.28	2.00%	179,899.73	2.00%	183,497.72	2.00%	187,167.67
2350	Fire - Sub./Dues/Memb.	8,324.77	14,038.12	6,990.86	17,371.93	11,255.26	38,170.00	44,170.00	5.00%	46,378.50	2.00%	47,306.07	2.00%	48,252.19	2.00%	49,217.24	2.00%	50,201.58
2354	Medical Exams/Testing	45,526.52	51,722.93	59,349.06	60,063.41	77,703.36	99,825.00	116,100.00	5.00%	121,905.00	2.00%	124,343.10	2.00%	126,829.96	2.00%	129,366.56	2.00%	131,953.89
2359	EMS Contractual Services	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
2360	Vehicle Maintenance	98,426.46	98,787.15	129,035.22	80,823.77	116,232.82	120,595.00	133,650.00	5.00%	140,332.50	2.00%	143,139.15	2.00%	146,001.93	2.00%	148,921.97	2.00%	151,900.41
1375	Fire Volunteers	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
1451	Fire - Computer Eqmt.	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
2472	Equipment	26,073.23	29,769.62	54,784.58	66,441.88	40,289.30	688,023.00	678,250.00	N/A	125,000.00	0.00%	125,000.00	0.00%	125,000.00	0.00%	125,000.00	0.00%	125,000.00
2472	EMS Equipment Purchases	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
2473	Emergency Medical	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
2473	Vehicle Leases	-	-	-	-	-	-	490,614.00	0.00%	490,614.00	0.00%	490,614.00	0.00%	490,614.00	0.00%	490,614.00	0.00%	490,614.00
	Estimated Increase in 2022 Budget			-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
2990	Misc. - Fire Tax Cap Loss	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Operating Expenses New Fire Station	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	3.00%	-
	Total	$ 8,353,689.38	$ 8,515,293.39	$ 9,399,930.84	$ 9,586,442.60	$ 10,407,876.55	$ 13,339,419.00	$ 15,644,398.00		$ 17,082,128.86		$ 20,616,208.56		$ 23,695,812.26		$ 25,601,792.85		$ 26,431,301.51
	Per Budget	$ 8,353,689.38	$ 8,515,293.39	$ 9,399,930.84	$ 9,586,442.60	$ 10,407,876.55	$ 13,339,419.00	$ 15,644,398.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

NOTE: Fire staffing has been increased per the Fire Department Plan dated June 14, 2022.

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

SUMMARY OF PARK IMPACT FUND #204
(Impact Fee Fund)

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 448,802.15	$ 1,197,583.52	$ 1,229,413.34	$ 2,203,353.82	$ 3,120,710.72	$ 4,451,684.17	$ 4,251,684.17	$ 2,851,684.17	$ 1,536,684.17	$ 1,426,684.17	$ 1,427,249.17	$ 1,544,228.72
BEGINNING OPERATING BALANCE												
TOTAL REVENUE	$ 1,090,397.00	$ 1,190,591.00	$ 1,567,934.00	$ 2,323,136.00	$ 2,699,533.00	$ 2,200,000.00	$ 2,200,000.00	$ 2,310,000.00	$ 2,425,500.00	$ 2,546,775.00	$ 2,674,113.75	$ 2,807,819.44
TOTAL SPENDABLE APPROP.	$ 341,615.63	$ 1,158,761.18	$ 593,993.52	$ 1,405,779.10	$ 1,368,559.55	$ 2,400,000.00	$ 3,600,000.00	$ 3,625,000.00	$ 2,535,500.00	$ 2,546,210.00	$ 2,557,134.20	$ 2,568,276.88
ENDING BALANCE	$ 1,197,583.52	$ 1,229,413.34	$ 2,203,353.82	$ 3,120,710.72	$ 4,451,684.17	$ 4,251,684.17	$ 2,851,684.17	$ 1,536,684.17	$ 1,426,684.17	$ 1,427,249.17	$ 1,544,228.72	$ 1,783,771.27
PER FUND REPORT	$ 1,197,583.52	$ 1,229,413.34	$ 2,203,353.82	$ 3,120,710.72	$ 4,451,684.17							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							
MINIMUM OPERATING BALANCE AT 15% OF REVENUE	$ 163,559.55	$ 178,588.65	$ 235,190.10	$ 348,470.40	$ 404,929.95	$ 330,000.00	$ 330,000.00	$ 346,500.00	$ 363,825.00	$ 382,016.25	$ 401,117.06	$ 421,172.92

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Park Impact Fund #204
(Impact Fee Fund)

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
436	Parks/Special Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	5.00%	$ -	5.00%	$ -	5.00%	$ -	5.00%	$ -
437	Parks & Rec. Impact Fees	1,090,397.00	1,190,591.00	1,567,934.00	2,323,136.00	2,699,533.00	2,200,000.00	2,200,000.00	5.00%	2,310,000.00	5.00%	2,425,500.00	5.00%	2,546,775.00	5.00%	2,674,113.75	5.00%	2,807,819.44
438	Parks & Rec. Rental Fees	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
439	Parks & Rec. Donations	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
990	Parks - Misc.	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
	Total	$1,090,397.00	$1,190,591.00	$1,567,934.00	$2,323,136.00	$2,699,533.00	$2,200,000.00	$2,200,000.00		$2,310,000.00		$2,425,500.00		$2,546,775.00		$ 2,674,113.75		$ 2,807,819.44
	Per Revenue Report	1,090,397.00	1,190,591.00	1,567,934.00	2,323,136.00	2,699,533.00												
	Difference	$ -	$ -	$ -	$ -	$ -												

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Park Impact Fund #204 (Impact Fee Fund)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
3331	Park Impact Consulting	$ -	$ -	$ 7,140.00	$ 13,500.00		$ -	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	-
3349	Parks & Rec. - Services	107,785.35	18,415.25	40,953.37	(0.01)	29,558.00	700,000.00	500,000.00	5.00%	525,000.00	2.00%	535,500.00	2.00%	546,210.00	2.00%	557,134.20	2.00%	568,276.88
3472	Equipment Purchases	233,830.28	273,895.02	-	16,780.00	797,137.47	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
3474	Park Impact Construction	-	866,450.91	545,900.15	1,375,499.11	507,510.08	1,700,000.00	3,100,000.00	0.00%	3,100,000.00	N/A	2,000,000.00	0.00%	2,000,000.00	0.00%	2,000,000.00	0.00%	2,000,000.00
5400	Land Purchases	-	-	-	-	34,354.00	-	-	N/A	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
5349	Services	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ 341,615.63	$1,158,761.18	$ 593,993.52	$1,405,779.10	$1,368,559.55	$2,400,000.00	$3,600,000.00		$3,625,000.00		$2,535,500.00		$2,546,210.00		$ 2,557,134.20		$ 2,568,276.88
	Per Budget	$ 341,615.63	$1,158,761.18	$ 593,993.52	$1,405,779.10	$1,368,559.55	$2,400,000.00	$3,600,000.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

SUMMARY OF LAW ENFORCEMENT FUND #239

Law Enforcement Fund #239	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 342,699.75	$ 370,306.29	$ 320,445.28	$ 266,175.17	$ 208,032.84	$ 214,078.42	$ 154,628.42	$ 89,178.42	$ 100,113.41	$ 112,979.11	$ 125,662.12	$ 137,648.80
TOTAL REVENUE	$ 97,571.62	$ 67,148.65	$ 64,203.14	$ 52,007.69	$ 126,343.39	$ 86,500.00	$ 82,000.00	$ 85,200.00	$ 88,616.00	$ 89,948.32	$ 90,797.29	$ 91,663.23
TOTAL SPENDABLE APPROP.	$ 69,965.08	$ 117,009.66	$ 118,473.25	$ 110,150.02	$ 120,297.81	$ 145,950.00	$ 147,450.00	$ 74,265.00	$ 75,750.30	$ 77,265.31	$ 78,810.61	$ 80,386.82
ENDING BALANCE	$ 370,306.29	$ 320,445.28	$ 266,175.17	$ 208,032.84	$ 214,078.42	$ 154,628.42	$ 89,178.42	$ 100,113.42	$ 112,979.11	$ 125,662.12	$ 137,648.80	$ 148,925.21
PER FUND REPORT	$ 370,306.29	$ 320,445.28	$ 266,175.17	$ 208,032.84	$ 214,078.42							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Law Enforcement Fund #239

Fund 239 Law Enforcement Fund

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
396	Operation Pull Over	$ 50,039.94	$ 15,154.05	$ 21,551.56	$ 1,625.98	$ 36,317.80	$ 30,000.00	$ 30,000.00	2.00%	$ 30,600.00	2.00%	$ 31,212.00	2.00%	$ 31,836.24	2.00%	$ 32,472.96	2.00%	$ 33,122.42
540	Law Enforcement Court Fees	1,948.27	1,496.00	1,637.12	4,851.26	33,394.13	30,000.00	30,000.00	2.00%	1,400.00	2.00%	1,400.00	N/A	1,400.00	N/A	1,400.00	N/A	1,400.00
541	Law Enforcement Trng. Fees	-	12.41	1,601.24	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
542	Law Enforcement Reports	2,327.16	2,468.69	2,372.27	1,263.55	2,286.37	2,000.00	2,000.00	2.00%	2,500.00	N/A	2,100.00	N/A	2,100.00	N/A	2,100.00	N/A	2,100.00
543	Law Enforcement Gun Permits	14,560.00	13,940.00	11,682.45	28,625.00	14,420.00	14,000.00	-	6.00%	12,000.00	N/A	15,000.00	N/A	15,500.00	N/A	15,500.00	N/A	15,500.00
544	Parking Violations	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
546	City Court Fees/Noblesville	28,470.00	28,472.75	24,907.25	13,355.25	12,201.25	10,000.00	10,000.00	2.00%	28,500.00	N/A	28,500.00	N/A	28,500.00	N/A	28,500.00	N/A	28,500.00
555	Parking Pass Fees	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
990	Law Enforcement Misc.	226.25	5,604.75	451.25	2,286.65	27,723.84	500.00	10,000.00	2.00%	10,200.00	2.00%	10,404.00	2.00%	10,612.08	2.00%	10,824.32	2.00%	11,040.81
	Total	$ 97,571.62	$ 67,148.65	$ 64,203.14	$ 52,007.69	$ 126,343.39	$ 86,500.00	$ 82,000.00		$ 85,200.00		$ 88,616.00		$ 89,948.32		$ 90,797.29		$ 91,663.23
	Check Total				$ 52,007.69	$ 126,343.39												
Fund Code	**Appropriations**																	
2223	Law Enforcement Office Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
2224	Law Enforcement Oper Supplies	-	-	-	80.00		-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
2229	Law Enforcement Reports	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
2334	Law Enforcement Travel/Train	65,615.77	117,009.66	118,473.25	110,070.02	120,297.81	145,950.00	147,450.00	5.00%	74,265.00	2.00%	75,750.30	2.00%	77,265.31	2.00%	78,810.61	2.00%	80,386.82
2345	Law Enforcement Equip Repair	-	-	.	.	.	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
2355	Law Enforcement K9 Maint	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
2472	Law Enforcement Equipment	4,349.31	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
1990	Law Enforcement Misc.	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
2473	Law Enforcement Leases	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ 69,965.08	$ 117,009.66	$ 118,473.25	$ 110,150.02	$ 120,297.81	$ 145,950.00	$ 147,450.00		$ 74,265.00		$ 75,750.30		$ 77,265.31		$ 78,810.61		$ 80,386.82
	Per Budget	$ 69,965.08	$ 117,009.66	$ 118,473.25	$ 110,150.02	$ 120,297.81	$ 145,950.00	$ 147,450.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Summary of LOIT Special Distribution Fund #257

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 2,911,331.77	$ 1,921,385.88	$ 992,156.91	$ 67,767.14	$ 67,767.14	$ 67,767.14	$ 67,767.14	$ 67,767.14	$ 67,767.14	$ 67,767.14	$ 67,767.14	$ 67,767.14
LESS PRIOR YEAR ENCUMBRANCES												
TOTAL REVENUE	$ 10,054.11	$ 70,771.03	$ 1,008,147.37	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROPRIATIONS	$ 1,000,000.00	$ 1,000,000.00	$ 1,932,537.14	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ENDING BALANCE	$ 1,921,385.88	$ 992,156.91	$ 67,767.14	$ 67,767.14	$ 67,767.14	$ 67,767.14	$ 67,767.14	$ 67,767.14	$ 67,767.14	$ 67,767.14	$ 67,767.14	$ 67,767.14
PER FUND REPORT	$ 1,921,385.88	$ 992,156.91	$ 67,767.14	$ 67,767.14	$ 67,767.14							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

NOTE: New fund in 2016. This fund contains the distributions from SB 67 LOIT balances. 75% of the revenue must be spent on road infrastructure costs.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of LOIT Special Distribution Fund #257

FUND CODE	REVENUE	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
257610	LOIT- Bank Interest	$ 10,054.11	$ 13,523.78	$ 7,995.23	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
7357	Special LOIT Distribution	-	-	-	-	-	-	-	N/A	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
7990	Special LOIT Misc.	-	57,247.25	1,000,152.14	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ 10,054.11	$ 70,771.03	$ 1,008,147.37	$ -	$ -	$ -	$ -		$ -		$ -		$ -		$ -		$ -
	Per Report	$ 10,054.11	$ 70,771.03	$ 1,008,147.37	$ -	$ -												
	Difference	$ -	$ -	$ -	$ -	$ -												

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of LOIT Special Distribution Fund #257
(Continued)

FUND CODE	EXPENSES	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
474	Repairs & Maintenance Roads	$ 1,000,000.00	$ 1,000,000.00	$ 932,385.00	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
00990	Misc. Expenses	-	-	1,000,152.14	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
Other Services/Charges	**Subtotal**	$ 1,000,000.00	$ 1,000,000.00	$ 1,932,537.14	$ -	$ -	$ -	$ -		$ -		$ -		$ -		$ -		$ -
	Total	$ 1,000,000.00	$ 1,000,000.00	$ 1,932,537.14	$ -	$ -	$ -	$ -		$ -		$ -		$ -		$ -		$ -
	Per Report	$ 1,000,000.00	$ 1,000,000.00	$ 1,932,537.14	$ -	$ -	$ -	$ -										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF ROAD & STREET IMPROVEMENT FUND #264

Road & Street Improvement Fund #264	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 3,980,331.72	$ 1,333,505.82	$ 3,007,264.14	$ 4,195,868.32	$ 7,592,897.39	$ 9,065,778.70	$10,755,778.70	$ 2,835,778.70	$ 2,900,278.70	$ 5,496,278.70	$ 9,008,078.70	$ 12,154,824.70
TOTAL REVENUE	$ 2,938,271.67	$ 3,111,637.49	$ 4,145,883.28	$ 6,466,336.70	$ 7,149,860.09	$ 7,500,000.00	$ 6,000,000.00	$ 6,300,000.00	$ 6,615,000.00	$ 6,747,300.00	$ 6,882,246.00	$ 7,019,890.92
TOTAL SPENDABLE APPROP.	$ 5,585,097.57	$ 1,437,879.17	$ 2,957,279.10	$ 3,069,307.63	$ 5,676,978.78	$ 5,810,000.00	$13,920,000.00	$ 6,235,500.00	$ 4,019,000.00	$ 3,235,500.00	$ 3,735,500.00	$ 3,735,500.00
ENDING BALANCE	$ 1,333,505.82	$ 3,007,264.14	$ 4,195,868.32	$ 7,592,897.39	$ 9,065,778.70	$ 10,755,778.70	$ 2,835,778.70	$ 2,900,278.70	$ 5,496,278.70	$ 9,008,078.70	$ 12,154,824.70	$ 15,439,215.62
PER FUND REPORT	$ 388,341.93	$ 2,062,100.25	$ 3,250,704.43	$ 6,647,733.50	$ 8,120,614.81							
DIFFERENCE	$ 945,163.89	$ 945,163.89	$ 945,163.89	$ 945,163.89	$ 945,163.89							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Road & Street Improvement Fund #264

Fund #264 Road & Street Improvement Fund

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
437	Road & Street Improvement	$ 2,611,070.92	$ 3,080,932.47	$ 4,145,883.28	$ 6,462,861.70	$ 7,149,860.09	$ 7,500,000.00	$ 6,000,000.00	5.00%	$ 6,300,000.00	5.00%	$ 6,615,000.00	2.00%	$ 6,747,300.00	2.00%	$ 6,882,246.00	2.00%	$ 7,019,890.92
960	Road Impact - Reimb	327,200.75	-	-	3,475.00		-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
502	Transfers Fnd 588,587 & 585	-	30,705.02	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ 2,938,271.67	$ 3,111,637.49	$ 4,145,883.28	$ 6,466,336.70	$ 7,149,860.09	$ 7,500,000.00	$ 6,000,000.00		$ 6,300,000.00		$ 6,615,000.00		$ 6,747,300.00		$ 6,882,246.00		$ 7,019,890.92
	Per Fund Report				$ 6,466,336.70	$ 7,149,860.09												
	Difference				$ -	$ -												
Fund Code	**Appropriations**																	
3349	Impact Services	$ 5,304,630.78	$ 1,149,398.64	$ 2,188,212.34	$ 1,173,181.22	$ 1,928,707.69	$ 930,000.00	$ 420,000.00	N/A	$ 1,235,500.00	N/A	$ 1,235,500.00	N/A	$ 1,235,500.00	N/A	$ 1,235,500.00	N/A	$ 1,235,500.00
3231	Impact Subgrade	284.56	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
3232	Impact Stone	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
3309	Impact - Consulting Fees	280,182.23	350.00	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
3331	Impact - Consulting	-	-	-	-	-	-	350,000.00	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
3400	Land Purchases	-	43,650.94	89,640.00	22,355.00	84,805.00	1,000,000.00	2,000,000.00	N/A	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
3474	Construction	-	213,774.57	585,294.84	1,873,771.41	3,261,251.34	3,880,000.00	11,150,000.00	N/A	5,000,000.00	N/A	2,783,500.00	N/A	2,000,000.00	N/A	2,500,000.00	N/A	2,500,000.00
001	Transfers	-	30,705.02	94,131.92	-	402,214.75	-	-		-		-		-		-		-
	Total	$ 5,585,097.57	$ 1,437,879.17	$ 2,957,279.10	$ 3,069,307.63	$ 5,676,978.78	$ 5,810,000.00	$13,920,000.00		$ 6,235,500.00		$ 4,019,000.00		$ 3,235,500.00		$ 3,735,500.00		$ 3,735,500.00
	Per Budget	$ 5,585,097.57	$ 1,437,879.17	$ 2,957,279.10	$ 3,069,307.63	$ 5,676,978.78	$ 5,810,000.00	$13,920,000.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF EMERGENCY MEDICAL & EQUIPMENT FUND #268

	ACTUAL					BUDGET		PROJECTED				
Emergency Medical & Equipment Fund #268	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
BEGINNING CASH BALANCE	$ 202,784.40	$ 431,084.73	$ 514,837.88	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUE	$ 463,849.79	$ 314,778.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ 235,549.46	$ 231,024.85	$ 514,837.88	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ENDING BALANCE	$ 431,084.73	$ 514,837.88	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PER FUND REPORT	$ 431,084.73	$ 514,837.88	$ -	$ -	$ -							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

NOTE: This fund was closed on 12/31/2018. The ending 2018 balance and all future revenue and expense was moved to Fire Fund #203.

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Emergency Medical & Equipment Fund #268

Fund #268 Emergency Medical & Equip. Fund

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
131	EMS Transfer	$ 60,968.07	$ -	$ -	$ -	$ -	$ -	$ -	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
454	EMS Ambulance Fee	393,367.34	290,040.00	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
477	Emergency Medical Equip.	-	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
990	EMS Misc.	9,514.38	24,738.00	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ 463,849.79	$ 314,778.00	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -		$ -		$ -
Fund Code	**Appropriations**																		
2349	EMS Services	$ -	$ 78,368.24	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	1.50%	$ -	5.00%	$ -	2.00%	$ -	2.00%	$ -
2224	Operating Supplies	60,900.41	59,042.67	-	-	-	-	-	-	5.00%	-	1.50%	-	5.00%	-	2.00%	-	2.00%	-
2359	Contractual Services	52,820.40	-	-	-	-	-	-	-	5.00%	-	1.50%	-	5.00%	-	2.00%	-	2.00%	-
2472	Equipment Purchases	121,828.65	93,613.94	-	-	-	-	-	-	5.00%	-	1.50%	-	5.00%	-	2.00%	-	2.00%	-
	Transfer to Fire Fund	-	-	514,837.88	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
2473	Emergency Medical	-	-	-	-	-	-	-	-	5.00%	-	1.50%	-	5.00%	-	2.00%	-	2.00%	-
	Total	$ 235,549.46	$ 231,024.85	$ 514,837.88	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -		$ -		$ -
	Per Budget	$ 235,549.46	$ 231,024.85	$ 514,837.88	$ -	$ -	$ -	$ -	$ -										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

NOTE: Starting with the 2019 Budget, Fund 268 expenses will collapse into Fire Fund 203.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF TRAINING FACILITY FUND #269

Training Fund #269	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 120,903.89	$ 156,018.40	$ 194,316.67	$ 165,134.54	$ 157,898.37	$ 173,602.66	$ 175,452.66	$ 163,302.66	$ 164,126.16	$ 164,949.66	$ 168,137.90	$ 168,996.49
TOTAL REVENUE	$ 77,420.00	$ 69,303.00	$ 110,437.43	$ 86,382.94	$ 74,494.17	$ 68,000.00	$ 108,000.00	$ 83,120.00	$ 83,120.00	$ 83,120.00	$ 83,120.00	$ 83,120.00
TOTAL SPENDABLE APPROP.	$ 42,305.49	$ 31,004.73	$ 139,619.56	$ 93,619.11	$ 58,789.88	$ 66,150.00	$ 120,150.00	$ 82,296.50	$ 82,296.50	$ 79,931.76	$ 82,261.41	$ 84,671.82
ENDING BALANCE	$ 156,018.40	$ 194,316.67	$ 165,134.54	$ 157,898.37	$ 173,602.66	$ 175,452.66	$ 163,302.66	$ 164,126.16	$ 164,949.66	$ 168,137.90	$ 168,996.49	$ 167,444.67
PER FUND REPORT	$ 156,018.40	$ 194,316.67	$ 165,134.54	$ 157,898.37	$ 173,602.66							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Training Facility Fund #269

Fund #269 Training Facility

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
269203	Training Fac	$ -	$ -	$ -	$ -	$ -	$ -	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
269366	Training Fac Property Lease	-	600.00	-	4,249.46	9,746.76	5,000.00	5,000.00	2.00%	7,200.00	2.00%	7,200.00	2.00%	7,200.00	2.00%	7,200.00	2.00%	7,200.00
269438	Training Fac Rental Fee	76,420.00	68,605.00	109,480.00	78,476.57	58,660.00	60,000.00	100,000.00	2.00%	500.00	2.00%	500.00	2.00%	500.00	2.00%	500.00	2.00%	500.00
269439	Training Fac Donation	-	-	-	-	-	-	-	N/A	-	N/A	-	2.00%	-	2.00%	-	2.00%	-
269913	Training Fac Reimbursement	1,000.00	98.00	957.43	3,656.91	6,087.41	3,000.00	3,000.00	N/A	75,420.00	N/A	75,420.00	N/A	75,420.00	N/A	75,420.00	N/A	75,420.00
	Total	$ 77,420.00	$ 69,303.00	$ 110,437.43	$ 86,382.94	$ 74,494.17	$ 68,000.00	$ 108,000.00		$ 83,120.00		$ 83,120.00		$ 83,120.00		$ 83,120.00		$ 83,120.00
	Check Total	$ 77,420.00	$ 69,303.00	$ 110,437.43	$ 86,382.94	$ 74,494.17												
	Difference	$ -	$ -	$ -	$ -	$ -												
Fund Code	**Appropriations**																	
4226	Vehicle Gas	$ -	$ -	$ -	$ 47.56	$ 123.92	$ 1,250.00	$ 1,300.00	5.00%	$ 1,365.00	2.00%	1,392.30	2.00%	1,420.15	2.00%	1,448.55	2.00%	1,477.52
4223	Office Supplies	184.37	141.88	216.28	2,372.38	-	800.00	800.00	5.00%	840.00	2.00%	856.80	2.00%	873.94	2.00%	891.41	2.00%	909.24
4224	Operating Supplies	-	-	-	-	-	2,500.00	2,500.00	5.00%	2,625.00	2.00%	2,677.50	2.00%	2,731.05	2.00%	2,785.67	2.00%	2,841.38
4328	Heat/Gas	942.34	918.03	1,004.72	997.15	1,152.56	4,050.00	4,050.00	3.00%	4,171.50	3.00%	4,296.65	5.00%	4,511.48	5.00%	4,737.05	5.00%	4,973.90
4330	Legal Consulting	-		-	-	-	3,500.00	3,500.00	5.00%	3,675.00	2.00%	3,748.50	2.00%	3,823.47	2.00%	3,899.94	2.00%	3,977.94
4331	Consulting	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
4332	Cell Phone	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
4334	Travel/Training	-	4,533.12	147.38	18,464.71	5,452.23	7,000.00	7,000.00	5.00%	7,350.00	2.00%	7,497.00	2.00%	7,646.94	2.00%	7,799.88	2.00%	7,955.88
4341	Electric	4,369.34	4,315.00	5,029.57	5,223.13	5,488.37	11,500.00	12,000.00	3.00%	12,360.00	3.00%	12,730.80	5.00%	13,367.34	5.00%	14,035.71	5.00%	14,737.49
4342	Water/Sewer	827.72	824.87	568.87	654.57	722.35	2,000.00	2,000.00	3.00%	2,060.00	2.00%	2,101.20	2.00%	2,143.22	2.00%	2,186.09	2.00%	2,229.81
4343	Building Maint	5,327.38	7,686.31	48,406.31	24,332.60	15,085.52	21,050.00	22,000.00	5.00%	23,100.00	3.00%	23,793.00	3.00%	24,506.79	3.00%	25,241.99	3.00%	25,999.25
4345	Equipment Repair	-	-	-	99.77	-	2,500.00	5,000.00	5.00%	5,250.00	2.00%	5,355.00	2.00%	5,462.10	2.00%	5,571.34	2.00%	5,682.77
4347	Promotions	-	-	25,790.00	-	-	-	-	N/A	9,000.00	N/A	4,459.14	N/A	2,521.09	N/A	2,521.09	N/A	2,521.09
4349	Services	7,472.68	4,258.00	6,292.73	5,335.53	18,767.00	6,000.00	6,000.00	5.00%	6,300.00	2.00%	6,426.00	2.00%	6,554.52	2.00%	6,685.61	2.00%	6,819.32
4350	Subscriptions	2,890.80	3,342.42	3,516.48	3,535.68	3,535.68	4,000.00	4,000.00	5.00%	4,200.00	2.00%	4,284.00	2.00%	4,369.68	2.00%	4,457.07	2.00%	4,546.22
4366	Training Fac Prop Lease	-	-	-	-	-	-	-	10.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
4433	Infrastructure Repair	-	2,071.77	48,385.00	19,665.87	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
4438	Training Fac Rental Fee	-	-	-	-	-	-	-	0.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
4451	Comp Equipt	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
4472	Equipment	20,290.86	2,913.33	262.22	12,890.16	8,462.25	-	50,000.00	N/A	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
4476	Equipment Lease	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ 42,305.49	$ 31,004.73	$ 139,619.56	$ 93,619.11	$ 58,789.88	$ 66,150.00	$ 120,150.00		$ 82,296.50		$ 79,617.89		$ 79,931.76		$ 82,261.41		$ 84,671.82
	Net	$ 35,114.51	$ 38,298.27	$ (29,182.13)	$ (7,236.17)	$ 15,704.29	$ 66,150.00	$ (12,150.00)		$ 823.50		$ 3,502.12		$ 3,188.24		$ 858.59		$ (1,551.82)
	Per Budget	$ 42,305.49	$ 31,004.73	$ 139,619.56	$ 93,619.11	$ 58,789.88	$ 66,150.00	$ 120,150.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF EASTSIDE TIF FUND #301

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 645,854.51	$ 487,192.28	$ 1,226,758.89	$ 829,487.10	$ 944,523.84	$ 1,448,657.93	$ 1,775,725.43	$ 1,025,105.90	$ 1,215,260.40	$ 1,295,155.40	$ 1,371,202.90	$ 1,439,910.40
TOTAL REVENUE	$ 1,996,801.89	$ 2,128,641.73	$ 2,254,340.67	$ 2,255,951.60	$ 2,510,341.84	$ 2,520,000.00	$ 2,615,858.47	$ 2,567,277.00	$ 2,447,155.00	$ 2,447,155.00	$ 2,447,155.00	$ 2,447,155.00
TOTAL APPROPRIATIONS	$ 2,155,464.12	$ 1,389,075.12	$ 2,651,612.46	$ 2,140,914.86	$ 2,006,207.75	$ 2,192,932.50	$ 3,366,478.00	$ 2,377,122.50	$ 2,367,260.00	$ 2,371,107.50	$ 2,378,447.50	$ 2,378,447.50
ENDING BALANCE	$ 487,192.28	$ 1,226,758.89	$ 829,487.10	$ 944,523.84	$ 1,448,657.93	$ 1,775,725.43	$ 1,025,105.90	$ 1,215,260.40	$ 1,295,155.40	$ 1,371,202.90	$ 1,439,910.40	$ 1,508,617.90
PER FUND REPORT	$ 487,192.28	$ 1,226,758.89	$ 829,487.10	$ 944,523.84	$ 1,448,657.93							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Eastside TIF Fund #301

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
110	TIF Property Tax	$ 1,838,094.59	$ 2,128,641.73	$ 2,254,340.67	$ 2,255,951.60	$ 2,510,341.84	$ 2,520,000.00	$ 2,615,858.47	N/A	$ 2,567,277.00	N/A	$ 2,447,155.00	N/A	$ 2,447,155.00	N/A	$ 2,447,155.00	N/A	$ 2,447,155.00
625	Bond Proceeds	158,707.30	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
676	Eastside TIF Fund	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ 1,996,801.89	$ 2,128,641.73	$ 2,254,340.67	$ 2,255,951.60	$ 2,510,341.84	$ 2,520,000.00	$ 2,615,858.47		$ 2,567,277.00		$ 2,447,155.00		$ 2,447,155.00		$ 2,447,155.00		$ 2,447,155.00
Fund Code	**Appropriations**																	
5131	2018 COIT GP Bonds	$ -	$ -	$ 1,741,000.00	$ 1,734,666.00	$ 1,732,347.50	$ 1,736,000.00	$ 1,737,000.00	N/A	$ 1,741,000.00	N/A	$ 1,736,000.00	N/A	$ 1,740,000.00	N/A	$ 1,743,000.00	N/A	$ 1,743,000.00
8280	Eastside TIF Debt Service	-	-	-	-	-	-	730,000.00	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8400	Eastside TIF Land	295,500.00	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8472	Eastside TIF Equipment	-	300,000.00	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8475	Eastside TIF Bond Issuance	107,666.45	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8380	2017 TIF Bonds Principal Pm	706,003.47	913,490.82	752,605.98	271,261.25	120,000.00	305,000.00	490,000.00	N/A	510,000.00	N/A	520,000.00	N/A	535,000.00	N/A	555,000.00	N/A	555,000.00
8381	2017 TIF Bonds Interest Pmt	1,003,918.33	167,883.55	148,885.82	134,477.61	129,485.00	125,932.50	114,478.00	N/A	100,122.50	N/A	85,260.00	N/A	70,107.50	N/A	54,447.50	N/A	54,447.50
8349	Eastside TIF Services	42,375.87	7,700.75	9,120.66	510.00	24,375.25	26,000.00	45,000.00	N/A	26,000.00	N/A	26,000.00	N/A	26,000.00	N/A	26,000.00	N/A	26,000.00
8330	Legal Consulting	-	-	-	-	-	-	250,000.00										
	Grand Park Outdoor	-	-	-	-	-	-	-		-		-		-		-		-
	Total	$ 2,155,464.12	$ 1,389,075.12	$ 2,651,612.46	$ 2,140,914.86	$ 2,006,207.75	$ 2,192,932.50	$ 3,366,478.00		$ 2,377,122.50		$ 2,367,260.00		$ 2,371,107.50		$ 2,378,447.50		$ 2,378,447.50
	Per Budget	$ 2,155,464.12	$ 1,389,075.12	$ 2,651,612.46	$ 2,140,914.86	$ 2,006,207.75	$ 2,192,932.50	$ 3,366,478.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF AURORA TIF FUND #302

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 30,671.66	$ 35,049.11	$ 40,389.42	$ 44,915.76	$ 75,195.79	$ 102,883.55	$ 262,383.55	$ 417,334.64	$ 586,834.64	$ 756,334.64	$ 925,834.64	$ 1,095,334.64
TOTAL REVENUE	$ 5,077.45	$ 5,417.19	$ 4,541.34	$ 30,280.03	$ 37,132.76	$ 160,000.00	$ 179,951.09	$ 170,000.00	$ 170,000.00	$ 170,000.00	$ 170,000.00	$ 170,000.00
TOTAL APPROPRIATIONS	$ 700.00	$ 76.88	$ 15.00	$ -	$ 9,445.00	$ 500.00	$ 25,000.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00
ENDING BALANCE	$ 35,049.11	$ 40,389.42	$ 44,915.76	$ 75,195.79	$ 102,883.55	$ 262,383.55	$ 417,334.64	$ 586,834.64	$ 756,334.64	$ 925,834.64	$1,095,334.64	$ 1,264,834.64
PER FUND REPORT	$ 35,049.11	$ 40,389.42	$ 44,915.76	$ 75,195.79	$ 102,883.55							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Analysis of Aurora TIF Fund #302

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
110	TIF Property Tax	$ 5,077.45	$ 5,417.19	$ 4,541.34	$30,280.03	$37,132.76	$160,000.00	$ 179,951.09	N/A	$ 170,000.00	N/A	$ 170,000.00	N/A	$ 170,000.00	N/A	$170,000.00	N/A	$170,000.00
		-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ 5,077.45	$ 5,417.19	$ 4,541.34	$30,280.03	$37,132.76	$160,000.00	$ 179,951.09		$ 170,000.00		$ 170,000.00		$ 170,000.00		$170,000.00		$170,000.00
Fund Code	**Appropriations**																	
8280	TIF Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
8400	TIF Land	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8380	TIF Principal Pmt	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8381	TIF Interest Pmt	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8349	TIF Services	700.00	76.88	15.00	-	9,445.00	500.00	25,000.00	N/A	500.00	N/A	500.00	N/A	500.00	N/A	500.00	N/A	500.00
	Total	$ 700.00	$ 76.88	$ 15.00	$ -	$ 9,445.00	$ 500.00	$ 25,000.00		$ 500.00		$ 500.00		$ 500.00		$ 500.00		$ 500.00
	Per Budget	$ 700.00	$ 76.88	$ 15.00	$ -	$ 9,445.00	$ 500.00	$ 25,000.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF GRAND JUNCTION TIF FUND #305

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 831,571.79	$ 1,582,686.91	$ 2,817,453.38	$ 3,949,127.45	$ 4,162,545.67	$ 4,887,814.70	$ 5,183,991.09	$ 3,475,693.54	$ 4,506,425.55	$ 3,348,132.03	$ 2,379,025.51	$ 1,713,418.99
TOTAL REVENUE	$ 1,523,008.30	$ 1,562,025.37	$ 1,777,594.07	$ 2,053,837.99	$ 2,540,634.82	$ 2,613,704.93	$ 2,948,231.45	$ 3,284,510.00	$ 3,463,735.00	$ 3,651,922.00	$ 3,951,922.00	$ 4,100,000.00
TOTAL APPROPRIATIONS	$ 771,893.18	$ 327,258.90	$ 645,920.00	$ 1,840,419.77	$ 1,815,365.79	$ 2,317,528.54	$ 4,656,529.00	$ 2,253,777.99	$ 4,622,028.52	$ 4,621,028.52	$ 4,617,528.52	$ 4,617,528.52
ENDING BALANCE	$ 1,582,686.91	$ 2,817,453.38	$ 3,949,127.45	$ 4,162,545.67	$ 4,887,814.70	$ 5,183,991.09	$ 3,475,693.54	$ 4,506,425.55	$ 3,348,132.03	$ 2,379,025.51	$ 1,713,418.99	$ 1,195,890.47
PER FUND REPORT	$ 1,582,686.91	$ 2,817,453.38	$ 3,949,127.45	$ 4,162,545.67	$ 4,887,814.70							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Grand Junction TIF Fund #305

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
110	TIF Property Tax	$ 1,397,004.06	$ 1,562,025.37	$ 1,777,594.07	$ 2,053,837.99	$ 2,540,634.82	$ 2,613,704.93	$ 2,948,231.45	N/A	$ 3,284,510.00	N/A	$ 3,463,735.00	N/A	$ 3,651,922.00	N/A	$ 3,951,922.00	N/A	$ 4,100,000.00
635	Grand Junction TIF	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
960	Grand Junction Reimb.	126,004.24	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	TIF Road Fund	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
	Total	$ 1,523,008.30	$ 1,562,025.37	$ 1,777,594.07	$ 2,053,837.99	$ 2,540,634.82	$ 2,613,704.93	$ 2,948,231.45		$ 3,284,510.00		$ 3,463,735.00		$ 3,651,922.00		$ 3,951,922.00		$ 4,100,000.00
	Check Total					$ 2,540,634.82												
Fund Code	**Appropriations**																	
8280	TIF Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,330,000.00	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
8400	TIF Land	726,955.50	-	625,000.00	-	-	500,000.00	500,000.00	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8474	TIF Construct	-	310,099.00	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8380	2015 Note - GP Indoor Principal Pmt	-	-	-	663,772.47	686,937.50	758,576.08	795,597.00	N/A	829,186.31	N/A	866,920.03	N/A	906,370.31	N/A	947,615.82	N/A	947,615.82
8381	2015 Note - GP Indoor Interest Pmt	-	-	-	1,122,756.05	1,099,591.02	1,027,952.46	995,932.00	N/A	957,341.68	N/A	919,608.49	N/A	880,158.21	N/A	838,912.70	N/A	838,912.70
	2016 COIT GP Bonds (In General Fund until 2025)								N/A	-	N/A	1,932,000.00	N/A	1,931,000.00	N/A	1,932,000.00	N/A	1,932,000.00
	Estimated Grand Junction Bond Payment	-	-	-	-	-	-	-	N/A	436,250.00	N/A	872,500.00	N/A	872,500.00	N/A	868,000.00	N/A	868,000.00
23349	Trustee	-	-	-	5,000.00	5,000.00	5,000.00	5,000.00	N/A	5,000.00	N/A	5,000.00	N/A	5,000.00	N/A	5,000.00	N/A	5,000.00
8349	TIF Services	44,937.68	17,159.90	20,920.00	48,891.25	23,837.27	26,000.00	30,000.00	N/A	26,000.00	N/A	26,000.00	N/A	26,000.00	N/A	26,000.00	N/A	26,000.00
	Total	$ 771,893.18	$ 327,258.90	$ 645,920.00	$ 1,840,419.77	$ 1,815,365.79	$ 2,317,528.54	$ 4,656,529.00		$ 2,253,777.99		$ 4,622,028.52		$ 4,621,028.52		$ 4,617,528.52		$ 4,617,528.52
	Per Budget	$ 771,893.18	$ 327,258.90	$ 645,920.00	$ 1,840,419.77	$ 1,815,365.79	$ 2,317,528.54	$ 4,656,529.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										
	Net						$ 296,176.39	$ (1,708,297.55)		$ 1,030,732.01		$ (1,158,293.52)		$ (969,106.52)		$ (665,606.52)		$ (517,528.52)

Notes: Beginning in 2025, the payment for the 2016 Grand Park Land and Construction Bond is assumed to be paid from this fund and not the General Fund.
Beginning in 2024, a portion of the Grand Junction Debt is assumed to be paid from this fund.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF EAGLETOWN TIF FUND #309

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 723,285.20	$ 1,117,381.71	$ 1,396,991.07	$ 1,750,388.97	$ 2,126,387.65	$ 2,591,686.81	$ 3,576,366.81	$ 2,887,639.47	$ 3,493,342.47	$ 3,476,849.47	$ 3,496,961.47	$ 3,620,893.47
TOTAL REVENUE	$ 599,565.78	$ 635,732.74	$ 707,410.40	$ 742,183.68	$ 821,521.91	$ 1,350,000.00	$ 1,579,137.66	$ 1,582,193.00	$ 1,573,412.00	$ 1,611,512.00	$ 1,711,512.00	$ 1,711,512.00
TOTAL APPROPRIATIONS	$ 205,469.27	$ 356,123.38	$ 354,012.50	$ 366,185.00	$ 356,222.75	$ 365,320.00	$ 2,267,865.00	$ 976,490.00	$ 1,589,905.00	$ 1,591,400.00	$ 1,587,580.00	$ 1,587,580.00
ENDING BALANCE	$ 1,117,381.71	$ 1,396,991.07	$ 1,750,388.97	$ 2,126,387.65	$ 2,591,686.81	$ 3,576,366.81	$ 2,887,639.47	$ 3,493,342.47	$ 3,476,849.47	$ 3,496,961.47	$ 3,620,893.47	$ 3,744,825.47
PER FUND REPORT	$ 1,117,381.71	$ 1,396,991.07	$ 1,750,388.97	$ 2,126,387.65	$ 2,591,686.81							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Eagletown TIF Fund #309

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
110	TIF Property Tax	$ 599,565.78	$ 635,732.74	$ 707,410.40	$ 742,183.68	$ 821,521.91	$1,350,000.00	$1,579,137.66	N/A	$ 1,582,193.00	N/A	$1,573,412.00	N/A	$ 1,611,512.00	N/A	$ 1,711,512.00	N/A	$ 1,811,512.00
		-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ 599,565.78	$ 635,732.74	$ 707,410.40	$ 742,183.68	$ 821,521.91	$1,350,000.00	$1,579,137.66		$ 1,582,193.00		$1,573,412.00		$ 1,611,512.00		$ 1,711,512.00		$ 1,811,512.00
Fund Code	**Appropriations**																	
8280	TIF Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$1,890,000.00	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
8400	TIF Land	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8380	2016 TIF Bond Principa	50,000.00	160,000.00	160,000.00	165,000.00	4,825.25	175,000.00	185,000.00	N/A	190,000.00	N/A	200,000.00	N/A	210,000.00	N/A	215,000.00	N/A	215,000.00
8381	2016 TIF Bond Interest	123,631.43	194,635.00	191,035.00	186,635.00	170,000.00	175,320.00	167,865.00	N/A	159,990.00	N/A	151,905.00	N/A	143,400.00	N/A	134,580.00	N/A	134,580.00
	Estimated Grand Junction Bond Payment					181,397.50	-	-	N/A	611,500.00	N/A	1,223,000.00	N/A	1,223,000.00	N/A	1,223,000.00	N/A	1,223,000.00
8349	TIF Services	31,837.84	1,488.38	2,977.50	14,550.00		15,000.00	25,000.00	N/A	15,000.00	N/A	15,000.00	N/A	15,000.00	N/A	15,000.00	N/A	15,000.00
	Total	$ 205,469.27	$ 356,123.38	$ 354,012.50	$ 366,185.00	$ 356,222.75	$ 365,320.00	$2,267,865.00		$ 976,490.00		$1,589,905.00		$ 1,591,400.00		$ 1,587,580.00		$ 1,587,580.00
	Per Budget	$ 205,469.27	$ 356,123.38	$ 354,012.50	$ 366,185.00	$ 356,222.75	$ 365,320.00	$2,267,865.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										
	Net						$ 984,680.00	$ (688,727.34)		$ 605,703.00		$ (16,493.00)		$ 20,112.00		$ 123,932.00		$ 223,932.00

Beginning in 2024, a portion of the Grand Junction Debt is assumed to be paid from this fund.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF 2005 G.O. BOND - DEBT SERVICE FUND #312

G.O. Bond 2005 Debt Service Fund #312	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 200,913.06	$ 96,847.72	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUE	$ 351,840.91	$ 137,464.78	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ 455,906.25	$ 234,312.50	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ENDING BALANCE	$ 96,847.72	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PER FUND REPORT	$ 96,847.72	$ -	$ -	$ -	$ -							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2005 G.O. Bond - Debt Service Fund #312

Fund #312 2005 G.O. Bond - Debt Service Fund

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
110	G.O. Bond #3 Property Tax	$ 328,364.30	116,505.64	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	5.00%	$ -	5.00%	$ -	5.00%	$ -	5.00%	$ -
	Circuit Breaker	(72.00)	(28.00)	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Transfer from Rainy Day	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
121	G.O. Bond #3 FIT	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
122	G.O. Bond #3 Excise	23,164.33	8,700.33	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
123	G.O. Bond #3 CVET	384.28	120.68	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
131	G.O. Bond #3 Tsf	-	12,166.13	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Misc	-		-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Total	$ 351,840.91	$ 137,464.78	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -		$ -		$ -
	Per Revenue Report	$ 351,840.91	$ 137,464.78	$ -	$ -	$ -												
	Difference	$ -	$ -	$ -	$ -	$ -												

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1001	G.O. Bond Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
380	Bond Debt Service	435,000.00	230,000.00	-	-	-	-	-	N/A		N/A	-	N/A	-	N/A	-	N/A	-
8381	Interest	20,906.25	4,312.50	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Total	$ 455,906.25	$ 234,312.50	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -		$ -		$ -
	Per Budget	$ 455,906.25	$ 234,312.50	$ -	$ -	$ -	$ -	$ -										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF MAINSTREET TIF FUND #316

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 285,984.82	$ 366,467.24	$ 523,253.93	$ 920,228.45	$ 1,303,699.62	$ 1,662,630.78	$ 1,968,514.78	$ 1,604,867.53	$ 1,939,247.53	$ 2,263,505.53	$ 2,589,716.53	$ 2,907,949.53
TOTAL REVENUE	$ 181,390.15	$ 255,593.97	$ 494,387.69	$ 478,522.64	$ 453,182.16	$ 500,000.00	$ 801,279.75	$ 747,350.00	$ 735,275.00	$ 735,275.00	$ 735,275.00	$ 735,275.00
TOTAL APPROPRIATIONS	$ 100,907.73	$ 98,807.28	$ 97,413.17	$ 95,051.47	$ 94,251.00	$ 194,116.00	$ 1,164,927.00	$ 412,970.00	$ 411,017.00	$ 409,064.00	$ 417,042.00	$ 417,042.00
ENDING BALANCE	$ 366,467.24	$ 523,253.93	$ 920,228.45	$ 1,303,699.62	$ 1,662,630.78	$ 1,968,514.78	$ 1,604,867.53	$ 1,939,247.53	$ 2,263,505.53	$ 2,589,716.53	$ 2,907,949.53	$ 3,226,182.53
PER FUND REPORT	$ 366,467.24	$ 523,253.93	$ 920,228.45	$ 1,303,699.62	$ 1,662,630.78							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Mainstreet TIF Fund #316

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
110	TIF Property Tax	$ 181,390.15	$ 255,593.97	$ 494,387.69	$ 478,522.64	$ 453,182.16	$ 500,000.00	$ 801,279.75	N/A	$ 747,350.00	N/A	$ 735,275.00	N/A	$ 735,275.00	N/A	$ 735,275.00	N/A	$ 735,275.00
		-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ 181,390.15	$ 255,593.97	$ 494,387.69	$ 478,522.64	$ 453,182.16	$ 500,000.00	$ 801,279.75		$ 747,350.00		$ 735,275.00		$ 735,275.00		$ 735,275.00		$ 735,275.00

Fund Code	Appropriations																	
8280	TIF Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,050,000.00	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
8400	TIF Land	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8380	TIF Principal Pmt	60,000.00	59,961.94	59,958.24	-	-	65,000.00	-	N/A	370,000.00	N/A	370,000.00	N/A	370,000.00	N/A	380,000.00	N/A	380,000.00
8381	TIF Interest Pmt	40,172.73	38,472.57	36,767.43	-	-	31,806.00	-	N/A	27,970.00	N/A	26,017.00	N/A	24,064.00	N/A	22,042.00	N/A	22,042.00
8131	TIF Transfer	-	-	-	95,051.47	93,480.00	96,810.00	99,927.00	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8349	TIF Services	735.00	372.77	687.50	-	771.00	500.00	15,000.00	N/A	15,000.00	N/A	15,000.00	N/A	15,000.00	N/A	15,000.00	N/A	15,000.00
	Total	$ 100,907.73	$ 98,807.28	$ 97,413.17	$ 95,051.47	$ 94,251.00	$ 194,116.00	$ 1,164,927.00		$ 412,970.00		$ 411,017.00		$ 409,064.00		$ 417,042.00		$ 417,042.00
	Per Budget	$ 100,907.73	$ 98,807.28	$ 97,413.17	$ 95,051.47	$ 94,251.00	$ 194,116.00	$ 1,164,927.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										
	Net						$ 305,884.00	$ (363,647.25)		$ 334,380.00		$ 324,258.00		$ 326,211.00		$ 318,233.00		$ 318,233.00

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF 146TH STREET TIF FUND #317

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 5,618.45	$ 143,409.08	$ 535,089.34	$ 847,501.78	$ 1,153,952.93	$ 1,534,252.48	$ 2,085,064.48	$ 3,167,846.75	$ 4,083,201.09	$ 5,003,911.26	$ 5,953,551.43	$ 6,903,191.60
TOTAL REVENUE	$ 138,490.63	$ 392,027.14	$ 313,152.44	$ 306,451.15	$ 380,983.55	$ 551,312.00	$ 1,097,782.27	$ 930,354.34	$ 935,710.17	$ 964,640.17	$ 964,640.17	$ 964,640.17
TOTAL APPROPRIATIONS	$ 700.00	$ 346.88	$ 740.00	$ -	$ 684.00	$ 500.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00
ENDING BALANCE	$ 143,409.08	$ 535,089.34	$ 847,501.78	$ 1,153,952.93	$ 1,534,252.48	$ 2,085,064.48	$ 3,167,846.75	$ 4,083,201.09	$ 5,003,911.26	$ 5,953,551.43	$ 6,903,191.60	$ 7,852,831.77
PER FUND REPORT	$ 143,409.08	$ 535,089.34	$ 847,501.78	$ 1,153,952.93	$ 1,534,252.48							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 146th Street TIF Fund #317

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
110	TIF Property Tax	$ 138,490.63	$ 392,027.14	$ 313,152.44	$ 306,451.15	$ 380,983.55	$ 551,312.00	$ 1,097,782.27	N/A	$ 930,354.34	N/A	$ 935,710.17	N/A	$ 964,640.17	N/A	$ 964,640.17	N/A	$ 964,640.17
		-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
		-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
	Total	$ 138,490.63	$ 392,027.14	$ 313,152.44	$ 306,451.15	$ 380,983.55	$ 551,312.00	$ 1,097,782.27		$ 930,354.34		$ 935,710.17		$ 964,640.17		$ 964,640.17		$ 964,640.17
Fund Code	**Appropriations**																	
8280	TIF Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
8400	TIF Land	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8380	TIF Principal Pmt	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8381	TIF Interest Pmt	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8349	TIF Services	700.00	346.88	740.00	-	684.00	500.00	15,000.00	N/A	15,000.00	N/A	15,000.00	N/A	15,000.00	N/A	15,000.00	N/A	15,000.00
	Total	$ 700.00	$ 346.88	$ 740.00	$ -	$ 684.00	$ 500.00	$ 15,000.00		$ 15,000.00		$ 15,000.00		$ 15,000.00		$ 15,000.00		$ 15,000.00
	Per Budget	$ 700.00	$ 346.88	$ 740.00	$ -	$ 684.00	$ 500.00	$ 15,000.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF GIGABIT BROADBAND PP TIF FUND #318

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ -	$ 10,598.43	$ 8,825.11	$ 91,092.38	$ 93,171.52	$ 99,637.10	$ 96,605.55	$ 110,891.55	$ 143,627.52	$ 182,440.27	$ 227,953.66	$ 262,967.72
TOTAL REVENUE	$ 21,196.86	$ 79,453.36	$ 164,534.54	$ 186,343.04	$ 199,274.20	$ 196,968.45	$ 208,600.00	$ 223,200.00	$ 238,800.00	$ 255,500.00	$ 255,500.00	$ 255,500.00
TOTAL APPROPRIATIONS	$ 10,598.43	$ 81,226.68	$ 82,267.27	$ 184,263.90	$ 192,808.62	$ 200,000.00	$ 194,314.00	$ 190,464.04	$ 199,987.24	$ 209,986.61	$ 220,485.94	$ 220,485.94
ENDING BALANCE	$ 10,598.43	$ 8,825.11	$ 91,092.38	$ 93,171.52	$ 99,637.10	$ 96,605.55	$ 110,891.55	$ 143,627.52	$ 182,440.27	$ 227,953.66	$ 262,967.72	$ 297,981.79
PER FUND REPORT	$ 10,598.43	$ 8,825.11	$ 91,092.38	$ 93,171.52	$ 99,637.10							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Gigabit Broadband PP TIF Fund #318

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
110	TIF Property Tax	$ 21,196.86	$ 79,453.36	$ 164,534.54	$ 186,343.04	$ 199,274.20	$ 196,968.45	$ 208,600.00	N/A	$ 223,200.00	N/A	$ 238,800.00	N/A	$ 255,500.00	N/A	$ 255,500.00	N/A	$ 255,500.00
		-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ 21,196.86	$ 79,453.36	$ 164,534.54	$ 186,343.04	$ 199,274.20	$ 196,968.45	$ 208,600.00		$ 223,200.00		$ 238,800.00		$ 255,500.00		$ 255,500.00		$ 255,500.00
Fund Code	**Appropriations**																	
8280	TIF Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
8400	TIF Land	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8380	TIF Principal Pmt	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8381	TIF Interest Pmt	10,598.43	81,226.68	82,267.27	184,263.90	192,808.62	200,000.00	194,314.00	N/A	190,464.04	N/A	199,987.24	N/A	209,986.61	N/A	220,485.94	N/A	220,485.94
8131	TIF Transfer	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8349	TIF Services	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Total	$ 10,598.43	$ 81,226.68	$ 82,267.27	$ 184,263.90	$ 192,808.62	$ 200,000.00	$ 194,314.00		$ 190,464.04		$ 199,987.24		$ 209,986.61		$ 220,485.94		$ 220,485.94
	Per Budget	$ 10,598.43	$ 81,226.68	$ 82,267.27	$ 184,263.90	$ 192,808.62	$ 200,000.00	$ 194,314.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

NOTE: All revenue received in this fund is used to pay debt service.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF SPRING MILL STATION TIF FUND #319

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ -	$ 24,713.68	$ 178,221.05	$ 351,965.24	$ 561,400.69	$ 839,630.66	$ 1,187,491.75	$ 2,090,545.86	$ 2,966,019.21	$ 3,819,732.56	$ 4,673,445.91	$ 5,527,159.26
TOTAL REVENUE	$ 25,513.68	$ 153,744.31	$ 174,034.19	$ 210,327.95	$ 278,229.97	$ 347,861.09	$ 903,054.11	$ 877,973.35	$ 856,213.35	$ 856,213.35	$ 856,213.35	$ 956,213.35
TOTAL SPENDABLE APPROP.	$ 800.00	$ 236.94	$ 290.00	$ 892.50	$ -	$ -	$ -	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
ENDING BALANCE	$ 24,713.68	$ 178,221.05	$ 351,965.24	$ 561,400.69	$ 839,630.66	$ 1,187,491.75	$ 2,090,545.86	$ 2,966,019.21	$ 3,819,732.56	$ 4,673,445.91	$ 5,527,159.26	$ 6,480,872.61
PER FUND REPORT	$ 24,713.68	$ 178,221.05	$ 351,965.24	$ 561,400.69	$ 839,630.66							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Spring Mill Station TIF Fund #319

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
319110	TIF Property Tax	$ 25,513.68	$ 153,744.31	$ 174,034.19	$ 210,327.95	$ 278,229.97	$ 347,861.09	$ 903,054.11	N/A	877,973.35	N/A	856,213.35	N/A	856,213.35	N/A	856,213.35	N/A	956,213.35
		-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
		-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ 25,513.68	$ 153,744.31	$ 174,034.19	$ 210,327.95	$ 278,229.97	$ 347,861.09	$ 903,054.11		$ 877,973.35		$ 856,213.35		$ 856,213.35		$ 856,213.35		$ 956,213.35
Fund Code	**Appropriations**																	
8280	TIF Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
8400	TIF Land	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8380	TIF Principal Pmt	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8381	TIF Interest Pmt	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
8349	TIF Services	800.00	236.94	290.00	892.50		-	-	N/A	2,500.00	N/A	2,500.00	N/A	2,500.00	N/A	2,500.00	N/A	2,500.00
	Total	$ 800.00	$ 236.94	$ 290.00	$ 892.50	$ -	$ -	$ -		$ 2,500.00		$ 2,500.00		$ 2,500.00		$ 2,500.00		$ 2,500.00
	Per Budget	$ 800.00	$ 236.94	$ 290.00	$ 892.50		$ -	$ -										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF 2015 G.O. BOND - DEBT SERVICE FUND #341/DLGF #0184

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 86,454.03	$ 71,077.39	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUE	$ 670,241.16	$ 615,654.61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ 685,617.80	$ 686,732.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ENDING BALANCE	$ 71,077.39	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PER FUND REPORT	$ 71,077.39	$ -	$ -	$ -	$ -							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2015 G.O. Bond - Debt Service Fund #341/DLGF #0184

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
110	Property Tax	$ 625,619.21	554,339.12	$ -	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
	Circuit Breaker	(136.00)	(131.00)	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
122	Excise Tax	44,027.56	40,838.31	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Misc.	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
131	Tsf	-	20,041.72	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
123	CVET	730.39	566.46	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ 670,241.16	$ 615,654.61	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -		$ -		$ -

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2015 G.O. Bond - Debt Service Fund #341/DLGF #0184

(Continued)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
380-381	Debt Service - Police	$ 197,796.32	$ 198,110.00	$ -	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
	Debt Service - Fire	418,118.23	418,784.00	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Debt Service - Public Works	65,942.05	66,072.00	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Debt Service - Community	3,761.20	3,766.00	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Total	$ 685,617.80	$ 686,732.00	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -		$ -		$ -
	Per Budget	$ 685,617.80	$ 686,732.00	$ -	$ -	$ -	$ -	$ -										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

NOTE: The City of Westfield made the final bond payment in December 2018; therefore, there was no 2019 Budget.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF 2016 G.O. BONDS - BOND #5 DEBT SERVICE FUND #343/DLGF #0185

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ -	$ 64,259.39	$ 55,519.65	$ 55,279.22	$ 64,770.31	$ 2,638.60	$ 2,638.60	$ 2,638.60	$ 2,638.60	$ 2,638.60	$ -	$ -
TOTAL REVENUE	$ 311,021.01	$ 448,388.72	$ 459,884.59	$ 482,451.57	$ 403,422.79	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ 246,761.62	$ 457,128.46	$ 460,125.02	$ 472,960.48	$ 465,554.50	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ENDING BALANCE	$ 64,259.39	$ 55,519.65	$ 55,279.22	$ 64,770.31	$ 2,638.60	$ 2,638.60	$ 2,638.60	$ 2,638.60	$ 2,638.60	$ 2,638.60	$ -	$ -
PER FUND REPORT	$ 64,259.39	$ 55,519.65	$ 55,279.22	$ 64,770.31	$ 2,638.60							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

Note: Final payment is 1/1/22

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2016 G.O. Bonds - Bond #5 Debt Service Fund #343/DLGF #0185

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
	Property Tax	$ 290,342.51	$ 417,164.10	$ 430,843.36	$ 451,197.81	$ 375,887.09	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
	Circuit Breaker	(63.00)	(99.00)	(153.65)	(113.10)	(112.85)	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Excise Tax	20,403.02	30,895.08	28,719.70	30,935.32	27,317.30	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	CVET	338.48	428.54	475.18	431.54	331.25	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Total	$ 311,021.01	$ 448,388.72	$ 459,884.59	$ 482,451.57	$ 403,422.79	$ -	$ -		$ -		$ -		$ -		$ -		$ -
	Per Report				$ 482,451.57	$ 403,422.79												

Note: Final payment is 1/1/22

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2016 G.O. Bonds - Bond #5 Debt Service Fund #343/DLGF #0185

(Continued)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
343002380	Police Principal	$ 87,156.30	$178,459.98	$182,615.00	$ 190,909.98	$ 190,910.00	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
343002381	Police Interest	15,257.18	11,260.00	8,355.00	5,380.00	2,300.02	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
343012380	Fire Principal	73,424.40	150,345.00	153,840.00	160,840.00	160,840.00	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
343012381	Fire Interest	12,853.35	9,490.00	7,040.00	4,530.00	1,945.00	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
343013380	Street Principal	49,419.30	101,195.00	103,545.02	108,250.00	108,250.00	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
343013381	Street Interest	8,651.09	6,378.48	4,730.00	3,050.50	1,309.48	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Total	$246,761.62	$457,128.46	$460,125.02	$ 472,960.48	$ 465,554.50	$ -	$ -		$ -		$ -		$ -		$ -		$ -
	Per Budget	$246,761.62	$457,128.46	$460,125.02	$ 472,960.48	$ 465,554.50	$ -	$ -										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

NOTE: The City of Westfield will make the final bond payment in December 2021; therefore, there will not be a 2022 Budget.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF 2017 G.O. BONDS - DEBT SERVICE FUND #345/DLGF #0181

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ -	$ -	$ 60,664.00	$ 49,398.25	$ 59,951.24	$ 64,372.87	$ 1,740.08	$ 1,740.08	$ 1,740.08	$ 1,740.08	$ 1,740.08	$ 1,740.08
TOTAL REVENUE	$ -	$ 486,603.78	$ 414,266.75	$ 436,881.99	$ 431,430.63	$ 364,707.21	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ -	$ 425,939.78	$ 425,532.50	$ 426,329.00	$ 427,009.00	$ 427,340.00	$ -	$ -	$ -	$ -	$ -	$ -
ENDING BALANCE	$ -	$ 60,664.00	$ 49,398.25	$ 59,951.24	$ 64,372.87	$ 1,740.08	$ 1,740.08	$ 1,740.08	$ 1,740.08	$ 1,740.08	$ 1,740.08	$ 1,740.08
PER FUND REPORT	$ -	$ 60,664.00	$ 49,398.25	$ 59,951.24	$ 64,372.87							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

NOTE: The City of Westfield will make the final bond payment in December 2022; therefore, there will not be a 2023 Budget.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2017 G.O. Bonds - Debt Service Fund #345/DLGF 0181

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
	Property Tax	$ -	$ 452,866.87	$ 388,185.15	$ 408,584.66	$ 401,910.38	$ 344,179.00	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
	Circuit Breaker	-	(107.00)	(138.00)	(102.40)	(120.99)	(118.79)	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Excise Tax	-	33,380.89	25,792.84	28,009.01	29,286.12	20,366.00	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	CVET	-	463.02	426.76	390.72	355.12	281.00	-	2.00%	-	N/A	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ -	$ 486,603.78	$ 414,266.75	$ 436,881.99	$ 431,430.63	$ 364,707.21	$ -		$ -		$ -		$ -		$ -		$ -

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2017 G.O. Bonds - Debt Service Fund #345/DLGF 0181

(Continued)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
02380	Police Principal	$ -	$ 129,600.00	$ 133,010.00	$ 136,420.00	$ 139,830.00	$ 143,240.00	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
02381	Police Interest	-	15,666.78	12,119.50	8,979.50	5,804.50	2,505.00	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
12380	Fire Principal	-	123,700.00	126,955.00	130,210.00	133,465.00	136,720.00	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
12381	Fire Interest	-	14,955.00	11,565.00	8,570.00	5,534.50	2,390.00	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
13380	PW Principal	-	126,700.00	130,035.00	133,370.00	136,705.00	140,040.00	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
13381	PW Interest	-	15,318.00	11,848.00	8,779.50	5,670.00	2,445.00	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Total	$ -	$ 425,939.78	$ 425,532.50	$ 426,329.00	$ 427,009.00	$ 427,340.00	$ -		$ -		$ -		$ -		$ -		$ -
	Per Budget	$ -	$ 425,939.78	$ 425,532.50	$ 426,329.00	$ 427,009.00	$ 427,340.00	$ -										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

NOTE: The City of Westfield will make the final bond payment in December 2022; therefore, there will not be a 2023 Budget.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF 2018 G.O. BONDS - DEBT SERVICE FUND #347 / DLGF FUND #0182

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ -	$ -	$ -	$ 157,792.75	$ 147,005.57	$ 5,016.26	$ 5,016.26	$ 5,016.26	$ 5,016.26	$ 5,016.26	$ 5,016.26	$ 5,016.26
TOTAL REVENUE	$ -	$ -	$ 1,213,223.08	$ 1,039,946.45	$ 909,208.82	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ -	$ -	$ 1,055,430.33	$ 1,050,733.63	$ 1,051,198.13	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ENDING BALANCE	$ -	$ -	$ 157,792.75	$ 147,005.57	$ 5,016.26	$ 5,016.26	$ 5,016.26	$ 5,016.26	$ 5,016.26	$ 5,016.26	$ 5,016.26	$ 5,016.26
PER FUND REPORT	$ -	$ -	$ 157,792.75	$ 147,005.57	$ 5,016.26							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

NOTE: The City of Westfield will make the final bond payment in December 2021; therefore, there will not be a 2022 Budget.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2018 G.O. Bonds - Debt Service Fund #347/DLGF Fund #0182

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
	Property Tax	$ -	$ -	$ 1,136,828.00	$ 972,581.94	$ 847,191.50	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
	Circuit Breaker	-	-	(404.20)	(243.78)	(254.17)	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Excise Tax	-	-	75,549.28	66,678.15	61,525.45	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	CVET	-	-	1,250.00	930.14	746.04	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Total	$ -	$ -	$ 1,213,223.08	$ 1,039,946.45	$ 909,208.82	$ -	$ -		$ -		$ -		$ -		$ -		$ -

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2018 G.O. Bonds - Debt Service Fund #347/DLGF Fund #0182

(Continued)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
02380	Police Principal	$ -	$ -	$ 284,210.00	$ 244,645.00	$ 301,654.47	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
02381	Police Interest	-	-	25,031.09	12,049.29	6,317.06	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
12380	Fire Principal	-	-	248,320.00	246,115.00	263,544.47	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
12381	Fire Interest	-	-	21,870.16	12,396.44	5,494.08	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
13380	PW Principal	-	-	437,470.00	509,240.00	464,394.47	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
13381	PW Interest	-	-	38,529.08	26,287.90	9,793.58	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
							-											
	Total	$ -	$ -	$ 1,055,430.33	$ 1,050,733.63	$1,051,198.13	$ -	$ -		$ -		$ -		$ -		$ -		$ -
	Per Budget	$ -	$ -	$ 1,055,430.33	$ 1,050,733.63	$1,051,198.13	$ -	$ -										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

NOTE: The City of Westfield will make the final bond payment in December 2021; therefore, there will not be a 2022 Budget.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF 2019 G.O. BONDS - DEBT SERVICE FUND #349/DLGF FUND #0183

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ -	$ -	$ -	$ -	$ 169,204.30	$ 182,497.51	$ 174,609.17	$ 164,721.16	$ (9,849.04)	$ (9,849.04)	$ (9,849.04)	$ (9,849.04)
TOTAL REVENUE	$ -	$ -	$ -	$ 782,624.84	$ 1,166,811.34	$ 1,147,111.66	$ 1,155,663.99	$ 982,486.79	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ -	$ -	$ -	$ 613,420.54	$ 1,153,518.13	$ 1,155,000.00	$ 1,165,552.00	$ 1,157,057.00	$ -	$ -	$ -	$ -
ENDING BALANCE	$ -	$ -	$ -	$ 169,204.30	$ 182,497.51	$ 174,609.17	$ 164,721.16	$ (9,849.04)	$ (9,849.04)	$ (9,849.04)	$ (9,849.04)	$ (9,849.04)
PER FUND REPORT	$ -	$ -	$ -	$ 169,204.30	$ 182,497.51							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

NOTE: The City of Westfield will make the final bond payment in December 2024; therefore, there will not be a 2025 Budget.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2019 G.O. Bonds - Debt Service Fund #349/DLGF Fund #0183

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
	Property Tax	$ -	$ -	$ -	$ 731,576.24	$ 1,087,181.10	$ 1,081,707.00	$ 1,090,000.00	N/A	$ 950,056.00	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
	Circuit Breaker	-	-	-	(183.41)	(326.36)	(373.34)	(336.01)	N/A	(319.21)	N/A	-	N/A	-	N/A	-	N/A	-
	Excise Tax	-	-	-	50,369.39	78,998.68	64,893.00	65,000.00	N/A	32,000.00	N/A	-	N/A	-	N/A	-	N/A	-
	CVET	-	-	-	699.80	957.92	885.00	1,000.00	N/A	750.00	N/A	-	N/A	-	N/A	-	N/A	-
	Total	$ -	$ -	$ -	$ 782,462.02	$ 1,166,811.34	$ 1,147,111.66	$ 1,155,663.99		$ 982,486.79		$ -		$ -		$ -		$ -

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2019 G.O. Bonds - Debt Service Fund #349/DLGF Fund #0183

(Continued)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
380	Data Proc. Comp Princ.	$ -	$ -	$ -	$148,270.00	$ 17,539.22	17,604.00	17,604.00	N/A	$ 5,000.00	N/A	$ -	N/A	$ -	N/A	$ -	0.00%	$ -
381	Data Proc. Comp Interest	-	-	-	26,415.00	1,109.20	1,210.00	1,210.00	N/A	1,210.00	N/A	-	N/A	-	0.00%	-	0.00%	-
380	Police Principal	-	-	-	8,470.00	307,843.22	307,908.00	307,908.00	N/A	307,907.00	N/A	-	N/A	-	0.00%	-	0.00%	-
381	Police Interest	-	-	-	1,510.00	21,049.86	21,964.00	21,964.00	N/A	21,150.00	N/A	-	N/A	-	0.00%	-	0.00%	-
380	Fire Principal	-	-	-	92,605.00	198,473.98	192,348.00	192,348.00	N/A	192,348.00	N/A	-	N/A	-	0.00%	-	0.00%	-
381	Fire Interest	-	-	-	16,500.00	6,921.41	13,213.00	13,213.00	N/A	13,213.00	N/A	-	N/A	-	0.00%	-	0.00%	-
380	PW Principal	-	-	-	270,655.00	562,075.22	562,140.00	562,140.00	N/A	562,139.00	N/A	-	N/A	-	0.00%	-	0.00%	-
381	PW Interest	-	-	-	48,219.44	38,506.02	38,613.00	38,613.00	N/A	38,613.00	N/A	-	N/A	-	0.00%	-	0.00%	-
4281	Interest	-	-	-	776.10	-	-	10,552.00	N/A	15,477.00	N/A	-	N/A	-	N/A	-	N/A	-
	Total	$ -	$ -	$ -	$613,420.54	$1,153,518.13	$1,155,000.00	$1,165,552.00		$ 1,157,057.00		$ -		$ -		$ -		$ -
	Per Budget	$ -	$ -	$ -	$613,420.54	$1,153,518.13	$1,155,000.00	$1,165,552.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

NOTE: The City of Westfield will make the final bond payment in December 2024; therefore, there will not be a 2025 Budget.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF 2020 G.O. BONDS - DEBT SERVICE FUND #351/DLGF Fund #0184

	ACTUAL			BUDGET		PROJECTED				
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ -	$ -	$ -	$ 181,865.07	$ 165,910.26	$ 167,422.13	$ 168,898.50	$ 1.56	$ 1.56	$ 1.56
TOTAL REVENUE	$ -	$ -	$ 788,256.74	$ 1,126,213.19	$ 1,142,569.87	$ 1,141,272.38	$ 959,587.06	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ -	$ -	$ 606,391.67	$ 1,142,168.00	$ 1,141,058.00	$ 1,139,796.01	$ 1,128,484.00	$ -	$ -	$ -
ENDING BALANCE	$ -	$ -	$ 181,865.07	$ 165,910.26	$ 167,422.13	$ 168,898.50	$ 1.56	$ 1.56	$ 1.56	$ 1.56
PER FUND REPORT	$ -	$ -	$ 181,865.07							
DIFFERENCE	$ -	$ -	$ -							

NOTE: The City of Westfield will make the final bond payment in December 2025; therefore, there will not be a 2026 Budget.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2020 G.O. Bonds - Debt Service Fund #351/DLGF Fund 0184

Fund Code	Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
	Property Tax	$ -	$ -	$734,425.69	$ 1,062,796.00	$ 1,080,000.00	N/A	$1,100,000.00	N/A	$ 926,299.00	N/A	$ -	N/A	$ -	N/A	$ -
	Circuit Breaker	-	-	(220.62)	(366.81)	(330.13)	N/A	(313.62)	N/A	(297.94)	N/A	-	N/A	-	N/A	-
	Excise Tax	-	-	53,404.10	62,888.00	62,000.00	N/A	40,586.00	N/A	32,586.00	N/A	-	N/A	-	N/A	-
	CVET	-	-	647.57	896.00	900.00	N/A	1,000.00	N/A	1,000.00	N/A	-	N/A	-	N/A	-
	Total	$ -	$ -	$788,256.74	$ 1,126,213.19	$ 1,142,569.87		$1,141,272.38		$ 959,587.06		$ -		$ -		$ -

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2020 G.O. Bonds - Debt Service Fund #351/DLGF Fund 0184
(Continued)

Fund Code	Appropriations	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
4280	Principal PD	$ -	$ -	$ 60,500.00	$ 121,000.00	$ 121,000.00	N/A	$ 119,125.12	N/A	$ 119,125.12	N/A	$ -	N/A	$ -	N/A	$ -
4281	Interest PD	-	-	6,203.08	4,639.00	4,639.00	N/A	2,105.54	N/A	902.37	N/A	-	N/A	-	N/A	-
	Principal FD	-	-	93,500.00	187,000.00	187,000.00	N/A	190,904.53	N/A	190,904.53	N/A	-	N/A	-	N/A	-
	Interest FD	-	-	9,586.58	7,168.00	7,168.00	N/A	3,374.24	N/A	1,446.10	N/A	-	N/A	-	N/A	-
	Principal PW	-	-	396,000.00	792,000.00	792,000.00	N/A	809,970.35	N/A	809,970.35	N/A	-	N/A	-	N/A	-
	Interest PW	-	-	40,602.01	30,361.00	29,251.00	N/A	14,316.23	N/A	6,135.53	N/A	-	N/A	-	N/A	-
	Total	$ -	$ -	$ 606,391.67	$ 1,142,168.00	$ 1,141,058.00		$ 1,139,796.01		$1,128,484.00		$ -		$ -		$ -
	Per Budget	$ -	$ -	$ 606,391.67	$ 1,142,168.00	$ 1,141,058.00										
	Difference	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF 2022 G.O. BONDS - DEBT SERVICE FUND #353/DLGF Fund #185

	ACTUAL		BUDGET		PROJECTED				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
BEGINNING CASH BALANCE	$ -	$ -	$ -	$ -	$ 15,075.00	$ 150.00	$ 150.00	$ 150.00	$ 150.00
TOTAL REVENUE	$ -	$ -	$ -	$ 3,065,075.00	$ 3,035,075.00	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ -	$ -	$ -	$ 3,050,000.00	$ 3,050,000.00	$ -	$ -	$ -	$ -
ENDING BALANCE	$ -	$ -	$ -	$ 15,075.00	$ 150.00	$ 150.00	$ 150.00	$ 150.00	$ 150.00
PER FUND REPORT	$ -	$ -							
DIFFERENCE	$ -	$ -							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2022 G.O. Bonds - Debt Service Fund

Fund Code	Revenue	2019 Actual	2020 Actual	2021 Budget	2023 Budget	Projected Growth Factor Used	2023 Estimated	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
	Property Tax	$ -	$ -	$ -	$3,000,000.00	N/A	$2,970,000.00	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
	Circuit Breaker	-	-	-	(925.00)	N/A	(925.00)	N/A	-	N/A	-	N/A	-	N/A	-
	Excise Tax	-	-	-	65,000.00	N/A	65,000.00	N/A	-	N/A	-	N/A	-	N/A	-
	CVET	-	-	-	1,000.00	N/A	1,000.00	N/A	-	N/A	-	N/A	-	N/A	-
	Total	$ -	$ -	$ -	$3,065,075.00		$3,035,075.00		$ -		$ -		$ -		$ -

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2022 G.O. Bonds - Debt Service Fund #
(Continued)

Fund Code	Appropriations	2019 Actual	2020 Actual	2021 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated
4280	Principal PD	$ -	$ -	$ -	$1,662,325.00	N/A	$ 3,050,000.00	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
4281	Interest PD	-	-	-	150,475.00	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Principal FD	-	-	-	254,324.00	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Interest FD	-	-	-	99,525.00	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Principal PW	-	-	-	883,351.00	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Interest PW	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Total	$ -	$ -	$ -	$3,050,000.00		$ 3,050,000.00		$ -		$ -		$ -		$ -
	Per Budget	$ -	$ -	$ -	$3,050,000.00										
	Difference	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF 2022 PUBLIC SAFETY BUILDING LEASE RENTAL BONDS - FUND #__

	ACTUAL			BUDGET		PROJECTED				
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ -	$ -	$ -	$ -	$ -	$ 52,856.00	$ 63,719.20	$ 74,589.24	$ 85,465.78	$ 96,348.49
TOTAL REVENUE	$ -	$ -	$ -	$ -	$ 520,856.00	$ 941,863.20	$ 941,870.04	$ 941,876.54	$ 941,882.71	$ 941,888.58
TOTAL SPENDABLE APPROP.	$ -	$ -	$ -	$ -	$ 468,000.00	$ 931,000.00	$ 931,000.00	$ 931,000.00	$ 931,000.00	$ 930,000.00
ENDING BALANCE	$ -	$ -	$ -	$ -	$ 52,856.00	$ 63,719.20	$ 74,589.24	$ 85,465.78	$ 96,348.49	$ 108,237.06
PER FUND REPORT	$ -	$ -	$ -							
DIFFERENCE	$ -	$ -	$ -							

NOTE: The Bonds were issued to fund construction of a new fire station.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2022 Public Safety Building Lease Rental Bonds - Bond #__

Fund Code	Revenue	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
	Property Tax	$ -	$ -	$ -	$ -	$500,000.00	N/A	$ 900,000.00	N/A	$ 900,000.00	N/A	$ 900,000.00	N/A	$ 900,000.00	N/A	$ 900,000.00
	Circuit Breaker	-	-	-	-	(144.00)	N/A	(136.80)	N/A	(129.96)	N/A	(123.46)	N/A	(117.29)	N/A	(111.42)
	Excise Tax	-	-	-	-	20,000.00	N/A	40,000.00	N/A	40,000.00	N/A	40,000.00	N/A	40,000.00	N/A	40,000.00
	CVET	-	-	-	-	1,000.00	N/A	2,000.00	N/A	2,000.00	N/A	2,000.00	N/A	2,000.00	N/A	2,000.00
	Total	$ -	$ -	$ -	$ -	$520,856.00		$ 941,863.20		$ 941,870.04		$ 941,876.54		$ 941,882.71		$ 941,888.58

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of 2022 Public Safety Building Lease Rental Bonds - Bond #__

(Continued)

Fund Code	Appropriations	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
4280	Lease Payment	$ -	$ -	$ -	$ -	$ 468,000.00	N/A	$ 931,000.00	N/A	$ 931,000.00	N/A	$ 931,000.00	N/A	$ 931,000.00	N/A	$ 930,000.00
	Total	$ -	$ -	$ -	$ -	$ 468,000.00		$ 931,000.00		$ 931,000.00		$ 931,000.00		$ 931,000.00		$ 930,000.00
	Per Budget	$ -	$ -	$ -	$ -	$ -										
	Difference	$ -	$ -	$ -	$ -	$ 468,000.00										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF CUMULATIVE CAPITAL IMPROVEMENT FUND (CCI) #401

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 370,278.00	$ 459,903.59	$ 365,519.91	$ 341,673.59	$ 180,832.07	$ 195,132.86	$ 195,132.86	$ 195,132.86	$ 193,532.86	$ 191,932.86	$ 190,332.86	$ 188,732.86
TOTAL REVENUE	$ 89,625.59	$ 86,150.22	$ 84,199.44	$ 79,908.60	$ 75,720.00	$ 80,000.00	$ 80,000.00	$ 78,400.00	$ 78,400.00	$ 78,400.00	$ 78,400.00	$ 78,400.00
TOTAL SPENDABLE APPROP.	$ -	$ 180,533.90	$ 108,045.76	$ 240,750.12	$ 61,419.21	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00
ASSUMED SPEND DOWN LEVEL						$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00
ENDING BALANCE	$ 459,903.59	$ 365,519.91	$ 341,673.59	$ 180,832.07	$ 195,132.86	$ 195,132.86	$ 195,132.86	$ 193,532.86	$ 191,932.86	$ 190,332.86	$ 188,732.86	$ 187,132.86
ENDING BALANCE W/ SPEND DOWN						$ 235,132.86	$ 275,132.86	$ 313,532.86	$ 351,932.86	$ 390,332.86	$ 428,732.86	$ 467,132.86
PER FUND REPORT	$ 459,903.59	$ 365,519.91	$ 341,673.59	$ 180,832.07	$ 195,132.86							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							
										Assumed Actual Spend Down Percentage	50%	
BUDGET	$ 48,000	$ 200,000	$ 250,000	$ 250,000	$ 250,000							
PERCENT OF BUDGET SPENT	0%	90%	43%	96%	25%							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Cumulative Capital Improvement Fund (CCI) #401

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
125	COIT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
353	Cigarette Tax	89,625.59	86,150.22	84,199.44	79,908.60	75,720.00	80,000.00	80,000.00	-2.00%	78,400.00	0.00%	78,400.00	0.00%	78,400.00	0.00%	78,400.00	0.00%	78,400.00
	Total	$ 89,625.59	$ 86,150.22	$ 84,199.44	$ 79,908.60	$ 75,720.00	$ 80,000.00	$ 80,000.00		$78,400.00		$ 78,400.00		$78,400.00		$78,400.00		$78,400.00

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Cumulative Capital Improvement Fund (CCI) #401

(Continued)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1349	Contractural Services	$ -	$ 99,991.00	$ 2,288.53	$ 87,425.37	$ -	$ 80,000.00	$ 80,000.00	N/A	$ 80,000.00	N/A	$ 80,000.00	N/A	$ 80,000.00	N/A	$ 80,000.00	N/A	$ 80,000.00
1343	Building Maintenance	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
1472	Equipment	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
1474	Construction	-	80,542.90	105,757.23	7,119.38	61,419.21	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
1473	Vehicle Leases	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
2349	FD Ser	-	-	-	146,205.37	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Total	$ -	$ 180,533.90	$ 108,045.76	$ 240,750.12	$ 61,419.21	$ 80,000.00	$ 80,000.00		$ 80,000.00		$ 80,000.00		$ 80,000.00		$ 80,000.00		$ 80,000.00
	Per Budget	$ -	$ 180,533.90	$ 108,045.76	$ 240,750.12	$ 61,419.21	$ 80,000.00	$ 80,000.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF RAINY DAY FUND #403

	ACTUAL					BUDGET		PROJECTED				
Rainy Day Fund #403	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
BEGINNING CASH BALANCE	$ 2,239,013.56	$ 2,239,013.56	$ 2,239,013.56	$ 3,003,179.56	$ 3,004,422.87	$ 3,004,422.87	$ 2,754,422.87	$ 2,504,422.87	$ 2,254,422.87	$ 2,004,422.87	$ 1,754,422.87	$ 1,504,422.87
TOTAL REVENUE	$ -	$ -	$ 764,166.00	$ 1,243.31	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ -	$ -	$ -	$ -	$ -	$ 250,000.00	$ 250,000.00	$ 250,000.00	$ 250,000.00	$ 250,000.00	$ 250,000.00	$ 250,000.00
ASSUMED SPEND DOWN LEVEL						$ -	$ -	$ -	$ -	$ -	$ -	$ -
ENDING BALANCE	$ 2,239,013.56	$ 2,239,013.56	$ 3,003,179.56	$ 3,004,422.87	$ 3,004,422.87	$ 2,754,422.87	$ 2,504,422.87	$ 2,254,422.87	$ 2,004,422.87	$ 1,754,422.87	$ 1,504,422.87	$ 1,254,422.87
ENDING BALANCE W/ SPEND DOWN						$ 3,004,422.87	$ 3,004,422.87	$ 3,004,422.87	$ 3,004,422.87	$ 3,004,422.87	$ 3,004,422.87	$ 3,004,422.87
PER FUND REPORT	$ 2,239,013.56	$ 2,239,013.56	$ 3,003,179.56	$ 3,004,422.87	$ 3,004,422.87							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							
						Assumed Actual Spend Down Percentage				**0%**		
BUDGET	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000							
PERCENT OF BUDGET SPENT	0%	0%	0%	0%	0%							

NOTES

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.

This fund is appropriated at $250,000, but is only meant for emergencies. It is not intended to be spent and is therefore not shown as a reduction in cash balance.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Rainy Day Fund #403

Fund #403 Rainy Day Fund

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
131	COIT - Special 2002	$ -	$ -	$ -	$ -	$ -	$ -	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
357	Supplemental LIT Distribution	-	-	764,166.00	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Interest Earnings	-	-	-	1,243.31	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Total	$ -	$ -	$ 764,166.00	$ 1,243.31	$ -	$ -	$ -		$ -		$ -		$ -		$ -		$ -
Fund Code	**Appropriations**																	
1349	Contractual Services	$ -	$ -	$ -	$ -	$ -	$ 250,000.00	$ 250,000.00	N/A	$ 250,000.00	N/A	$ 250,000.00	N/A	$ 250,000.00	N/A	$ 250,000.00	N/A	$ 250,000.00
1131	Rainy Day Transfer	-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
1400	Land Purchases	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
1425	Building Improvements	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
1472	Equipment Purchases	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
1473	Vehicle Leases	-	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ -	$ -	$ -	$ -	$ -	$ 250,000.00	$ 250,000.00		$ 250,000.00		$ 250,000.00		$ 250,000.00		$ 250,000.00		$ 250,000.00
	Per Budget	$ -	$ -	$ -	$ -	$ -	$ 250,000.00	$ 250,000.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

NOTES

This fund is appropriated at $250,000, but is only meant for emergencies. It is not intended to be spent.

2016 was a one-time deposit. 2019 Revenue was a portion of the special LIT Distribution.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF CUMULATIVE CAPITAL DEVELOPMENT FUND (CCD) #427

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 332,675.90	$ 383,513.82	$ 501,319.76	$ 775,425.27	$ 1,252,392.08	$ 1,940,218.20	$ 2,813,137.97	$ 3,752,415.66	$ 4,066,636.10	$ 4,541,366.85	$ 5,184,924.39	$ 6,006,189.79
TOTAL REVENUE	$ 895,262.94	$ 962,230.96	$ 1,118,530.53	$ 1,321,391.83	$ 1,532,251.14	$ 1,717,345.77	$ 2,205,916.69	$ 2,358,646.44	$ 2,519,156.75	$ 2,687,983.54	$ 2,865,691.40	$ 3,052,875.54
TOTAL SPENDABLE APPROP.	$ 844,425.02	$ 844,425.02	$ 844,425.02	$ 844,425.02	$ 844,425.02	$ 844,426.00	$ 1,266,639.00	$ 2,044,426.00	$ 2,044,426.00	$ 2,044,426.00	$ 2,044,426.00	$ 2,044,426.00
ASSUMED SPEND DOWN LEVEL			$ 827,536.52	$ 827,536.52	$ 827,536.52	$ 827,537.48	$ 1,241,306.22	$ 2,003,537.48	$ 2,003,537.48	$ 2,003,537.48	$ 2,003,537.48	$ 2,003,537.48
ENDING BALANCE	$ 383,513.82	$ 501,319.76	$ 775,425.27	$ 1,252,392.08	$ 1,940,218.20	$ 2,813,137.97	$ 3,752,415.66	$ 4,066,636.10	$ 4,541,366.85	$ 5,184,924.39	$ 6,006,189.79	$ 7,014,639.33
ENDING BALANCE W/ SPEND DOWN						$ 2,830,026.49	$ 3,794,636.96	$ 4,149,745.92	$ 4,665,365.19	$ 5,349,811.25	$ 6,211,965.17	$ 7,261,303.23
PER FUND REPORT	$ 383,513.82	$ 501,319.76	$ 775,425.27	$ 1,252,392.08	$ 1,940,218.20							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							
BUDGET	$ 844,430	$ 844,430	$ 844,430	$ 844,430	$ 850,000							
PERCENT OF BUDGET SPENT	100%	100%	100%	100%	99%							

Assumed Actual Spend Down Percentage	98%

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Cumulative Capital Development Fund (CCD) #427

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
110	Property Tax	$1,087,315.89	$1,163,669.97	$1,374,078.02	$1,526,497.61	$1,689,849.77	$1,883,531.00	$2,335,578.00	N/A	$ 2,475,712.68	N/A	$2,624,255.44	N/A	$2,781,710.77	N/A	$ 2,948,613.41	N/A	$ 3,125,530.22
	Circuit Breaker Impact	(268,313.00)	(288,209.00)	(348,524.83)	(311,074.91)	(282,141.63)	(279,179.23)	(251,261.31)	N/A	(238,698.24)	N/A	(226,763.33)	N/A	(215,425.16)	N/A	(204,653.90)	N/A	(194,421.21)
121	Financial Inst. Tax	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
122	License Excise Tax	75,015.59	85,582.89	91,464.00	104,511.23	123,050.91	111,454.00	120,000.00	0.00%	120,000.00	0.00%	120,000.00	0.00%	120,000.00	0.00%	120,000.00	0.00%	120,000.00
123	CVET	1,244.46	1,187.10	1,513.34	1,457.90	1,492.09	1,540.00	1,600.00	2.00%	1,632.00	2.00%	1,664.64	2.00%	1,697.93	2.00%	1,731.89	2.00%	1,766.53
124	Escrow	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
990	Miscellaneous	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ 895,262.94	$ 962,230.96	$1,118,530.53	$1,321,391.83	$1,532,251.14	$1,717,345.77	$2,205,916.69		$ 2,358,646.44		$2,519,156.75		$2,687,983.54		$ 2,865,691.40		$ 3,052,875.54
	Per Revenue Report	$ 895,262.94	$ 962,230.96	$1,118,530.53	$1,321,391.83	$1,532,251.14												
	Difference	$ -	$ -	$ -	$ -	$ -												

NOTE: The 2024 through 2028 revenue was increased by 6% per year to account for A.V. growth.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Cumulative Capital Development Fund (CCD) #427

(Continued)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1001	Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -
1349	CCD Capital	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
1990	CCD - Misc CB	-	-				-	-	N/A		N/A		N/A		N/A		N/A	
1472	Equipment	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
1476	Turf Leases	844,425.02	844,425.02	844,425.02	844,425.02	844,425.02	422,213.00	422,213.00	N/A	1,200,000.00	0.00%	1,200,000.00	0.00%	1,200,000.00	0.00%	1,200,000.00	0.00%	1,200,000.00
1473	Vehicle Leases	-	-	-	-	-	422,213.00	844,426.00	N/A	844,426.00	N/A	844,426.00	N/A	844,426.00	N/A	844,426.00	N/A	844,426.00
	Total	$ 844,425.02	$ 844,425.02	$ 844,425.02	$ 844,425.02	$ 844,425.02	$ 844,426.00	$ 1,266,639.00		$ 2,044,426.00		$ 2,044,426.00		$2,044,426.00		$ 2,044,426.00		$ 2,044,426.00
	Per Budget	$ 844,425.02	$ 844,425.02	$ 844,425.02	$ 844,425.02	$ 844,425.02	$ 844,426.00	$ 1,266,639.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF PSB LEASE RENTAL PYMNT. FUND #546 DLGF 180

	ACTUAL					BUDGET		PROJECTED				
PSB Lease Rental Pymt. Fund #546	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
BEGINNING CASH BALANCE	$ 185,319.32	$ 247,870.38	$ 249,654.77	$ 253,270.95	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUE	$ 611,051.06	$ 547,284.39	$ 548,616.18	$ 297,455.26	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ 548,500.00	$ 545,500.00	$ 545,000.00	$ 550,726.21	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ENDING BALANCE	$ 247,870.38	$ 249,654.77	$ 253,270.95	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PER FUND REPORT	$ 247,870.38	$ 249,654.77	$ 253,270.95	$ -	$ -							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

NOTE: Final lease payment was made in 2020.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Fund #546 - PSB Lease Rental Pymt. Fund DLGF 180

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
110	PSB - Property Tax	$ 570,315.89	$ 509,240.00	$ 514,025.68	$ 278,238.44	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
	Circuit Breaker	(124.00)	(120.00)	(183.02)	(69.54)	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Net Property Tax	$ 570,191.89	$ 509,120.00	$ 513,842.66	$ 278,168.90	$ -	$ -	$ -		$ -				$ -		$ -		$ -
121	PSB (FIT)	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
122	License Excise Tax	40,192.40	37,642.27	34,207.54	19,021.04	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
123	Debt Service CVET (PSB)	666.77	522.12	565.98	265.32	-	-	-	N/A		2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Transfer in from Rainy Day	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
426	Twp. Lease Rental Pymt.	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ 611,051.06	$ 547,284.39	$ 548,616.18	$ 297,455.26	$ -	$ -	$ -		$ -		$ -		$ -		$ -		$ -
	Per Revenue Report	$ 611,051.06	$ 547,284.39	$ 548,616.18	$ 297,455.26	$ -												
	Difference	$ -	$ -	$ -	$ -	$ -												
Fund Code	**Appropriations**																	
1001	Debt Service	$ 8,200.50	$ -	$ -	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
4366	PSB Lease Rental Pymt.	540,299.50	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
546002349	Police Services	-	1,233.00	2,241.00	2,884.50	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
546002380	Police Principal	-	208,000.00	210,000.00	216,000.00	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
546002381	Police Interest	-	8,967.00	5,759.00	2,515.50	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
546012349	Fire Services	-	1,860.00	3,360.00	1,566.21	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
546012380	Fire Principal	-	312,000.00	315,000.00	324,000.00	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
546012381	Fire Interest	-	13,440.00	8,640.00	3,760.00	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Total	$ 548,500.00	$ 545,500.00	$ 545,000.00	$ 550,726.21	$ -	$ -	$ -		$ -		$ -		$ -		$ -		$ -
	Per Budget	$ 548,500.00	$ 545,500.00	$ 545,000.00	$ 550,726.21	$ -	$ -	$ -										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF SPORTS CAMPUS OPERATING FUND #640

	ACTUAL					BUDGET		PROJECTED				
Sports Campus Operating Fund #640	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
BEGINNING CASH BALANCE	$ 226,448.28	$ 1,441,523.44	$ 1,331,751.81	$ 2,388,755.09	$ 3,372,256.07	$ 6,140,907.48	$ 6,807,484.68	$ 5,341,136.68	$ 5,520,697.82	$ 5,483,273.44	$ 5,249,613.40	$ 4,808,618.30
TOTAL REVENUE	$ 4,625,686.57	$ 4,492,691.41	$ 4,966,853.04	$ 3,740,525.17	$ 6,146,046.84	$ 5,882,500.00	$ 6,222,500.00	$ 6,595,850.00	$ 6,695,331.00	$ 6,829,237.62	$ 6,965,822.37	$ 7,105,138.82
TOTAL SPENDABLE APPROP.	$ 3,410,611.41	$ 4,602,463.04	$ 3,909,849.76	$ 2,757,024.19	$ 3,377,395.43	$ 5,215,922.80	$ 7,688,848.00	$ 6,416,288.86	$ 6,732,755.38	$ 7,062,897.66	$ 7,406,817.48	$ 7,769,759.37
ENDING BALANCE	$ 1,441,523.44	$ 1,331,751.81	$ 2,388,755.09	$ 3,372,256.07	$ 6,140,907.48	$ 6,807,484.68	$ 5,341,136.68	$ 5,520,697.82	$ 5,483,273.44	$ 5,249,613.40	$ 4,808,618.30	$ 4,143,997.74
PER FUND REPORT	$ 1,441,523.44	$ 1,331,751.81	$ 2,388,755.09	$ 3,372,256.07	$ 6,140,907.48							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Sports Campus Operating Fund #640

Fund 640 - Sports Campus Operating Fund

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Factor Used	2024 Estimated	Projected Factor Used	2025 Estimated	Projected Factor Used	2026 Estimated	Projected Factor Used	2027 Estimated	Projected Factor Used	2028 Estimated
	OUTDOOR DEPT. 15																	
131	GP TsF	$ -	$ 2,962.04	$ -	$ -	$ -	$ -	$ -	6.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
132	GP Temporary Loan	-	-	-	-	-	-	-	6.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
237	Credit Card Processing	-	-	2,228.45	2,543.61	3,209.88	2,500.00	2,500.00	6.00%	2,650.00	2.00%	2,703.00	2.00%	2,757.06	2.00%	2,812.20	2.00%	2,868.45
400	Sports Campus Land Purchase	-	-	-	-	-	-	-	6.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
438	Sports Campus Operating	-	-	-	-	-	30,000.00	30,000.00	6.00%	31,800.00	2.00%	32,436.00	2.00%	33,084.72	2.00%	33,746.41	2.00%	34,421.34
960	Sports Campus Refund/Reimb.	5,965.00	-	-	-	-	-	-	6.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
990	Sports Campus Misc	1,873.24	57,130.34	37,302.94	2,800.19		-	-	6.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
15650	Sports Campus Hotel Fee	633,882.35	722,266.49	796,554.61	577,605.82	1,336,890.26	900,000.00	1,100,000.00	6.00%	1,166,000.00	2.00%	1,189,320.00	2.00%	1,213,106.40	2.00%	1,237,368.53	2.00%	1,262,115.90
15651	Sports Campus Field Fee	1,747,302.88	894,175.92	1,061,367.40	984,442.15	2,923,763.67	2,950,000.00	3,000,000.00	6.00%	3,180,000.00	2.00%	3,243,600.00	2.00%	3,308,472.00	2.00%	3,374,641.44	2.00%	3,442,134.27
15652	Sports Campus Ad & Sponsor	201,910.00	247,419.50	301,942.00	35,685.00	127,887.80	200,000.00	250,000.00	6.00%	265,000.00	2.00%	270,300.00	2.00%	275,706.00	2.00%	281,220.12	2.00%	286,844.52
15653	Sports Campus Concession Fee	179,294.89	178,958.63	250,818.22	138,545.39	307,940.98	350,000.00	350,000.00	6.00%	371,000.00	2.00%	378,420.00	2.00%	385,988.40	2.00%	393,708.17	2.00%	401,582.33
15654	Sports Campus Event Tickets	122,726.02	15,098.60	49,929.03	2,899.57	356,189.25	360,000.00	360,000.00	6.00%	381,600.00	2.00%	389,232.00	2.00%	397,016.64	2.00%	404,956.97	2.00%	413,056.11
15655	Sports Campus Apparel	7,337.88	-	-		-	10,000.00	30,000.00	6.00%	31,800.00	2.00%	-	2.00%	-	2.00%	-	2.00%	-
15656	Venue Rental	30,230.60	153,033.64	34,225.00	26,469.78	389,319.89	250,000.00	250,000.00	6.00%	265,000.00	2.00%	270,300.00	2.00%	275,706.00	2.00%	281,220.12	2.00%	286,844.52
15657	Sports Campus Electricity	36,534.33	42,618.36	45,416.84	48,509.51	88,993.78	90,000.00	90,000.00	6.00%	95,400.00	2.00%	97,308.00	2.00%	99,254.16	2.00%	101,239.24	2.00%	103,264.03
15658	Sports Campus-Indoor Lease	3,201.00	6,209.17	78,912.00	120,026.64	229,128.83	200,000.00	200,000.00	6.00%	212,000.00	2.00%	216,240.00	2.00%	220,564.80	2.00%	224,976.10	2.00%	229,475.62
15659	Parking	-	29,015.00	79,849.70	5,115.00	28,659.61	40,000.00	60,000.00	6.00%	63,600.00	2.00%	64,872.00	2.00%	66,169.44	2.00%	67,492.83	2.00%	68,842.69
15960	Refund	-	209,403.73	165,372.74	107,537.25	351,809.79	400,000.00	400,000.00	6.00%	424,000.00	2.00%	432,480.00	2.00%	441,129.60	2.00%	449,952.19	2.00%	458,951.24
640990	Sports Campus-Misc	-	-	-	-	2,253.10	100,000.00	100,000.00	6.00%	106,000.00	2.00%	108,120.00	2.00%	110,282.40	2.00%	112,488.05	2.00%	114,737.81
	Outdoor Total	$ 2,970,258.19	$ 2,558,291.42	$ 2,903,918.93	$ 2,052,179.91	$ 6,146,046.84	$ 5,882,500.00	$ 6,222,500.00		$ 6,595,850.00		$ 6,695,331.00		$ 6,829,237.62		$ 6,965,822.37		$ 7,105,138.82
	INDOOR DEPT. 23																	
23237	Credit Card Processing	$ -	$ -	$ 13.65	$ 23.85	$ -			6.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
23650	Indoor Sports Hotel Fee	641.00	630.54	2,275.00	19,342.50	-			6.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
23651	Indoor Sports Field Fee	964,949.64	1,159,797.57	1,444,973.26	873,489.94	-			6.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
23652	Indoor Ad and Sponsor	-	4,708.00	7,624.14	16,948.71	-			6.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
23653	Indoor Sports Concession Fee	34,171.57	84,754.42	100,058.76	75,839.17	-			6.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
23654	Indoor Sports Event Tickets	647.95	2,295.00	3,488.15	9,198.80	-			6.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
23656	Indoor Venue Rental	161,866.75	152,222.75	261,324.97	192,588.45	-			6.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
23657	Indoor Electricity	43,478.42	51,791.40	28,833.01	26,997.43	-			6.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
23658	Indoor Building Lease Revenue	273,188.58	214,166.90	196,407.92	171,015.74	-			6.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
23960	Refund	-	42,893.08	2,018.00	330.09	-			6.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
23990	Indoor Sports Miscellaneous	1,323.84	6,033.67	15,917.25	302,570.58	-			6.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Fnd 360 Investments	175,160.63	215,106.66	-	-	-	-	-	6.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Indoor Total	$ 1,655,428.38	$ 1,934,399.99	$ 2,062,934.11	$ 1,688,345.26	$ -	$ -	$ -		$ -		$ -		$ -		$ -		$ -
	Grand Total	$ 4,625,686.57	$ 4,492,691.41	$ 4,966,853.04	$ 3,740,525.17	$ 6,146,046.84	$ 5,882,500.00	$ 6,222,500.00		$ 6,595,850.00		$ 6,695,331.00		$ 6,829,237.62		$ 6,965,822.37		$ 7,105,138.82
	Per Budget	$ 4,625,686.57	$ 4,492,691.41	$ 4,966,853.04	$ 3,740,525.17	$ 6,146,046.84												
	Difference	$ -	$ -	$ -	$ -	$ -												

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Fund 640 - Sports Campus Op. Fund (Continued)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Factor Used	2024 Estimated	Factor Used	2025 Estimated	Factor Used	2026 Estimated	Factor Used	2027 Estimated	Factor Used	2028 Estimated
	OUTDOOR DEPT. 15																	
15111	Salary	$ -	$ -	$ -	$ 367,916.39	$ 417,805.56	$ 453,500.00	$ 954,000.00	5.00%	$ 1,001,700.00	3.00%	$ 1,031,751.00	3.00%	$ 1,062,703.53	3.00%	$ 1,094,584.64	3.00%	$ 1,127,422.17
15119	Health and Dental	-	-	-	72,488.25	57,697.64	85,760.00	201,000.00	10.00%	221,100.00	5.00%	232,155.00	5.00%	243,762.75	5.00%	255,950.89	5.00%	268,748.43
15120	FICA	-	-	-	26,959.36	31,381.09	36,455.00	72,981.00	7.65%	78,600.00	7.65%	84,612.90	7.65%	91,085.79	7.65%	98,053.85	7.65%	105,554.97
15121	PERF	-	-	-	44,205.81	43,987.92	56,020.00	104,228.00	14.20%	119,000.00	14.20%	135,898.00	14.20%	155,195.52	14.20%	177,233.28	14.20%	202,400.40
15122	Worker's Comp.	-	-	-	8,947.00	6,547.50	6,000.00	15,383.00	5.00%	16,200.00	2.00%	16,524.00	2.00%	16,854.48	2.00%	17,191.57	2.00%	17,535.40
15125	401A Match	-	-	-	5,937.09	3,842.47	15,055.00	29,360.00	5.00%	30,800.00	3.00%	31,724.00	3.00%	32,675.72	3.00%	33,655.99	3.00%	34,665.67
15223	Sports Campus Office Supp	3,260.97	-	-	-	-	-	-	10.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
15224	Sports Campus Operating	51,890.06	99,373.46	78,453.10	149,103.26	147,847.58	480,000.00	250,000.00	10.00%	275,000.00	5.00%	288,800.00	5.00%	303,200.00	5.00%	318,400.00	5.00%	334,300.00
15226	Sports Vehicle Gas	-	14.06	16,502.95	7,990.46	19,897.54	4,000.00	25,000.00	5.00%	26,300.00	5.00%	27,600.00	5.00%	29,000.00	5.00%	30,500.00	5.00%	32,000.00
15228	Sports Signage	16,395.85	196.76	11,651.20	10,796.06	58.00	20,000.00	20,000.00	10.00%	22,000.00	5.00%	23,100.00	5.00%	24,300.00	5.00%	25,500.00	5.00%	26,800.00
15229	Sports Apparel Printing	250.09	1,244.71	279.23	-	1,441.76	-	-	10.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
15231	Sports Subgrade Materials	-	-	-	-	-	-	-	10.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
15232	Sports Campus Stone	3,143.92	-	3,321.94	-	-	-	-	10.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
15233	Sports Asphalt	-	-	-	-	-	-	-	10.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
15331	Sports Campus Consulting	111,714.98	55,876.80	113,047.00	51,140.50	61,291.11	65,000.00	25,000.00	10.00%	27,500.00	5.00%	28,900.00	5.00%	30,300.00	5.00%	31,800.00	5.00%	33,400.00
15332	Sports Radios	-	-	-	-	-	500.00	500.00	10.00%	600.00	5.00%	600.00	5.00%	600.00	5.00%	600.00	5.00%	600.00
15334	Sports Travel/Train/Seminars	11,351.77	57,413.56	29,674.23	5,389.01	6,178.07	15,000.00	30,000.00	10.00%	33,000.00	5.00%	34,700.00	5.00%	36,400.00	5.00%	38,200.00	5.00%	40,100.00
15337	Sports Printing/Marketing	7,230.69	32,368.74	25,541.06	17,357.09	16,990.61	25,000.00	25,000.00	10.00%	27,500.00	5.00%	28,900.00	5.00%	30,300.00	5.00%	31,800.00	5.00%	33,400.00
15339	Sports Insurance	30,748.92	18,375.57	19,419.61	20,958.60	22,487.18	50,600.00	64,922.00	5.00%	68,200.00	5.00%	71,600.00	5.00%	75,200.00	5.00%	79,000.00	5.00%	83,000.00
15341	Sports Campus - Utilities	180,394.18	151,421.87	176,386.40	151,053.48	184,995.82	186,500.00	230,514.00	3.00%	237,400.00	3.00%	244,500.00	5.00%	256,700.00	5.00%	269,500.00	5.00%	283,000.00
15342	Sports Campus Water/Sewer	34,245.91	35,424.13	34,185.41	25,558.35	28,230.64	6,800.00	30,000.00	3.00%	30,900.00	3.00%	31,800.00	3.00%	32,800.00	3.00%	33,800.00	3.00%	34,800.00
15343	Sports Campus Bldg Maint	2,401.55	87,119.77	16,646.16	6,773.98	37,455.53	100,000.00	100,000.00	10.00%	110,000.00	5.00%	115,500.00	5.00%	121,300.00	5.00%	127,400.00	5.00%	133,800.00
15345	Sports Campus Equip Repair	1,040.32	3,269.12	19,806.73	14,998.99	48,790.04	12,000.00	20,000.00	10.00%	22,000.00	5.00%	23,100.00	5.00%	24,300.00	5.00%	25,500.00	5.00%	26,800.00
15347	Sports Campus Promotions	12,618.75	51,119.92	67,465.08	12,169.13	27,431.05	70,000.00	50,000.00	10.00%	55,000.00	5.00%	57,800.00	5.00%	60,700.00	5.00%	63,700.00	5.00%	66,900.00
15349	Sports Campus - Services	1,847,952.06	1,675,317.94	1,574,661.71	480,340.92	558,102.23	216,000.00	504,000.00	10.00%	554,400.00	5.00%	582,100.00	5.00%	611,200.00	5.00%	641,800.00	5.00%	673,900.00
15350	Sports Campus Dues	3,228.46	15,897.66	5,470.00	2,625.98	10,649.47	10,000.00	10,000.00	10.00%	11,000.00	5.00%	11,600.00	5.00%	12,200.00	5.00%	12,800.00	5.00%	13,400.00
15360	Vehicle Repair	-	-	-	-	284.19	1,500.00	1,500.00	10.00%	1,700.00	5.00%	1,800.00	5.00%	1,900.00	5.00%	2,000.00	5.00%	2,100.00
15366	Sports Campus - Lease/Rental	-	-	-	-	-	-	25,000.00	10.00%	27,500.00	5.00%	28,900.00	5.00%	30,300.00	5.00%	31,800.00	5.00%	33,400.00
15378	Sports Campus Street Striping	-	15,999.00	4,157.00	-	2,405.00	80,000.00	160,000.00	10.00%	176,000.00	5.00%	184,800.00	5.00%	194,000.00	5.00%	203,700.00	5.00%	213,900.00
15389	Software Licensing	-	-	24,761.85	14,765.23	4,518.00	3,000.00	3,000.00	10.00%	3,300.00	5.00%	3,500.00	5.00%	3,700.00	5.00%	3,900.00	5.00%	4,100.00
15432	Sports Campus Sidewalks/Paths	-	-	-	28,956.37		-	25,000.00	10.00%	27,500.00	5.00%	28,900.00	5.00%	30,300.00	5.00%	31,800.00	5.00%	33,400.00
15433	Sports Campus Infra. Repair	-	-	-	-	-	-	-	10.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
15451	Sports Campus Comp Equip	5,440.71	74,079.68	8,170.23	1,199.98	2,449.07	5,000.00	2,500.00	10.00%	2,800.00	5.00%	2,900.00	5.00%	3,000.00	5.00%	3,200.00	5.00%	3,400.00
15472	Sports Campus Equipment	153,479.57	123,202.89	250,572.42	62,126.66	164,271.76	140,000.00	100,000.00	10.00%	110,000.00	5.00%	115,500.00	5.00%	121,300.00	5.00%	127,400.00	5.00%	133,800.00
15474	Sports Campus Capital Const	75,122.50	33,607.00	44,178.48	46,509.20	59,363.49	150,000.00	2,210,000.00	N/A	500,000.00	5.00%	525,000.00	5.00%	551,250.00	5.00%	578,812.50	5.00%	607,753.13
15980	GP Temp Tsf Repmt	-	-	-	-	-	-	-	10.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
	Outdoor Total	$ 2,551,911.26	$ 2,531,322.64	$ 2,524,351.79	$ 1,636,267.15	$ 1,966,400.32	$ 2,293,690.00	$ 5,288,888.00		$ 3,817,000.00		$ 3,994,564.90		$ 4,186,527.78		$ 4,389,582.71		$ 4,604,380.18

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Fund 640 - Sports Campus Op. Fund (Continued)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Factor Used	2024 Estimated	Factor Used	2025 Estimated	Factor Used	2026 Estimated	Factor Used	2027 Estimated	Factor Used	2028 Estimated
	INDOOR DEPT. 23																	
23111	Salary	$ -	$ -	$ -	$ 244,426.47	$ 301,051.24	$ 784,882.00	$ 115,500.00	5.00%	$ 121,275.00	3.00%	$ 124,913.25	3.00%	$ 128,660.65	3.00%	$ 132,520.47	3.00%	$ 136,496.08
23119	Health and Dental	-	-	-	38,945.62	29,357.50	100,060.00	42,000.00	10.00%	46,200.00	12.00%	51,744.00	15.00%	59,505.60	7.00%	63,670.99	7.00%	68,127.96
23120	FICA	-	-	-	18,465.86	22,773.30	53,957.00	8,836.00	5.00%	9,277.80	3.00%	9,556.13	3.00%	9,842.82	3.00%	10,138.10	3.00%	10,442.25
23121	PERF	-	-	-	28,823.82	32,052.68	73,176.00	16,041.00	5.00%	16,843.05	3.00%	17,348.34	3.00%	17,868.79	3.00%	18,404.86	3.00%	18,957.00
23122	Worker's Comp.	-	-	-	4,513.88	6,047.50	11,833.00	150.00	5.00%	157.50	3.00%	162.23	3.00%	167.09	3.00%	172.10	3.00%	177.27
23125	401A Match	-	-	-	6,812.68	8,233.90	20,613.00	4,620.00	5.00%	4,851.00	3.00%	4,996.53	3.00%	5,146.43	3.00%	5,300.82	3.00%	5,459.84
23223	Indoor Office Supplies	1,574.95	6,590.03	9,562.58	244.69	213.26	-	2,500.00	10.00%	2,750.00	5.00%	2,900.00	5.00%	3,000.00	5.00%	3,200.00	5.00%	3,400.00
23224	Indoor Operating Supplies	-	52,869.49	17,874.94	36,335.27	25,237.19	200,000.00	30,000.00	10.00%	33,000.00	5.00%	34,700.00	5.00%	36,400.00	5.00%	38,200.00	5.00%	40,100.00
23228	Indoor Signs and Posts	14,544.72	704.12	168.84	1,136.47	1,467.50	20,000.00	25,000.00	10.00%	27,500.00	5.00%	28,900.00	5.00%	30,300.00	5.00%	31,800.00	5.00%	33,400.00
23229	Indoor Uniforms	-	793.89	3,568.23	-	332.70	-	10,000.00	10.00%	11,000.00	5.00%	11,600.00	5.00%	12,200.00	5.00%	12,800.00	5.00%	13,400.00
23233	Indoor Asphalt	-	-	59,735.00	-	-	-	-	10.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
23328	Indoor Gas	84,832.97	116,683.42	68,374.05	31,287.89	19,043.12	-	133,100.00	3.00%	137,093.00	3.00%	141,200.00	5.00%	148,300.00	5.00%	155,700.00	5.00%	163,500.00
23331	Indoor Consulting	226,328.20	297,404.26	106,779.81	150,325.94	217,868.96	100,000.00	700,000.00	10.00%	770,000.00	5.00%	808,500.00	5.00%	848,900.00	5.00%	891,300.00	5.00%	935,900.00
23334	Travel/Train Seminars	-	4,213.03	8,962.68	8,560.08	2,532.85	15,000.00	(15,000.00)	10.00%	(16,500.00)	5.00%	-	5.00%	-	5.00%	-	5.00%	-
23339	Indoor Insurance	728.21	19,599.43	18,695.60	20,958.67	22,439.60	60,112.80	34,606.00	5.00%	36,336.30	5.00%	38,200.00	5.00%	40,100.00	5.00%	42,100.00	5.00%	44,200.00
23341	Indoor Electrical	158,342.97	177,715.50	196,670.88	122,908.72	188,376.43	192,095.00	258,600.00	3.00%	266,358.00	3.00%	274,300.00	5.00%	288,000.00	5.00%	302,400.00	5.00%	317,500.00
23342	Indoor Water/Sewer	12,028.41	11,087.92	8,421.75	8,645.68	8,900.01	7,004.00	38,007.00	3.00%	39,147.21	3.00%	40,300.00	3.00%	41,500.00	3.00%	42,700.00	3.00%	44,000.00
23343	Indoor Building Maint.	-	44,665.79	35,508.31	32,964.19	78,103.34	100,000.00	200,000.00	10.00%	220,000.00	5.00%	231,000.00	5.00%	242,600.00	5.00%	254,700.00	5.00%	267,400.00
23347	Promotions	-	-	18,332.32	17,450.54	5,249.23	70,000.00	10,000.00	10.00%	11,000.00	5.00%	11,550.00	5.00%	12,127.50	5.00%	12,733.88	5.00%	13,370.57
23349	GP-Indoor Service Contract	354,158.86	243,196.72	419,253.89	296,807.25	416,696.29	420,000.00	350,000.00	10.00%	385,000.00	5.00%	404,300.00	5.00%	424,500.00	5.00%	445,700.00	5.00%	468,000.00
23366	Lease Rental Payment	-	-	-	-	-	150,000.00	-	10.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
23371	Credit Card Processing	-	-	2,791.62	-	(1.80)	-	4,000.00	10.00%	4,400.00	5.00%	4,620.00	5.00%	4,851.00	5.00%	5,093.55	5.00%	5,348.23
23389	Indoor Software Lic.	-	12,850.00	300.00	1,199.00	3,187.50	3,000.00	32,000.00	5.00%	33,600.00	5.00%	35,300.00	5.00%	37,100.00	5.00%	39,000.00	5.00%	41,000.00
23432	Indoor Sidewalks/Paths	-	-	15,276.00	-	-	50,000.00	150,000.00	10.00%	165,000.00	5.00%	173,300.00	5.00%	182,000.00	5.00%	191,100.00	5.00%	200,700.00
23451	Indoor Computer Equip.	-	106,772.36	5,520.84	44,362.38	8,049.30	2,500.00	100,000.00	10.00%	110,000.00	5.00%	115,500.00	5.00%	121,300.00	5.00%	127,400.00	5.00%	133,800.00
23472	Indoor Equipment	-	52,345.44	1,542.80	5,581.94	13,783.51	100,000.00	150,000.00	10.00%	165,000.00	5.00%	173,300.00	5.00%	182,000.00	5.00%	191,100.00	5.00%	200,700.00
23474	Indoor Cap. Const. Costs	6,160.00	398,589.00	-	-	-	210,000.00	-	10.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
15226	Sports Campus-Gas	-	-	-	-	-	15,000.00	-	10.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
15332	Sports Campus-Radios	-	-	-	-	-	500.00	-	10.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
15337	Sports Campus-Printing Market	-	-	-	-	-	25,000.00	-	10.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
15345	Sports Campus-Equp Repair	-	-	-	-	-	6,000.00	-	10.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
15350	Sports Campus-Dues/Sub Fee	-	-	-	-	-	10,000.00	-	10.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
15360	Sports Campus-Veh Repair	-	-	-	-	-	1,500.00	-	10.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
15378	Sports Campus-Park Lot Repair	-	-	-	-	-	120,000.00	-	10.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
	Misc.	0.86	525,060.00	388,157.83	-	-	-	-	10.00%	-	5.00%	-	5.00%	-	5.00%		5.00%	
	Indoor Total	$ 858,700.15	$ 2,071,140.40	$ 1,385,497.97	$ 1,120,757.04	$ 1,410,995.11	$ 2,922,232.80	$ 2,399,960.00		$ 2,599,288.86		$ 2,738,190.48		$ 2,876,369.87		$ 3,017,234.77		$ 3,165,379.20
	Grand Total	$ 3,410,611.41	$ 4,602,463.04	$ 3,909,849.76	$ 2,757,024.19	$ 3,377,395.43	$ 5,215,922.80	$ 7,688,848.00		$ 6,416,288.86		$ 6,732,755.38		$ 7,062,897.66		$ 7,406,817.48		$ 7,769,759.37
	Per Budget	$ 3,410,611.41	$ 4,602,463.04	$ 3,909,849.76	$ 2,757,024.19	$ 3,377,395.43	$ 5,215,922.80	$ 7,688,848.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

NOTES

From 2004-2012, Fund 640 was PSB/Adm. Cap. Imprvmnt; it is now the Sports Campus Op. Fund. GP personnel expenses were included in the Public Works Dept. (Gen. Fund) from 2014-2018. Starting in 2019, GP personnel are reflected as separate departments in the General Fund.
When cash balance for estimated prior fiscal year is greater than 2.5 Million, personnel expenses will move from the General Fund to the Sports Campus Operating Fund.
The 2020 Budget was reduced by 25% due to the COVID-19 related reductions.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF SUPPLEMENTAL RESERVE FUND #641

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 6,419,777.44	$ 3,554,597.21	$ 1,802,364.79	$ 10,836.27	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUE	$ 159,072.10	$ 39,296.10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ 3,024,252.33	$ 1,791,528.52	$ 1,791,528.52	$ 10,836.27	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ENDING BALANCE	$ 3,554,597.21	$ 1,802,364.79	$ 10,836.27	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PER FUND REPORT	$ 3,554,597.21	$ 1,802,364.79	$ 10,836.27	$ -	$ -							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Supplemental Reserve Fund #641

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
	Utility Sale Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
1632	Supplemental Reserve	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
1990	Supplemental Misc.	159,072.10	39,296.10	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Interest	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Total	$ 159,072.10	$ 39,296.10	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -		$ -		$ -

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Supplemental Reserve Fund #641

(Continued)

Fund Code	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
	Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
349	Supp Reserve Contr Serv	728,213.00	5,000.00	5,000.00	10,836.27		-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
380	GP Indoor Principal	1,196,010.41	614,003.36	641,944.36	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
381	GP Indoor Interest	593,018.11	1,172,525.16	1,144,584.16	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
1111	Census-Salary	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
1120	Census-FICA & Medicare	-	-	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
1474	Supp Reserve Construct.	507,010.81	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Misc.	-	-	-	-	-	-	-	0.00%	-	N/A	-	N/A	-	N/A	-	N/A	-
	Total	$ 3,024,252.33	$ 1,791,528.52	$ 1,791,528.52	$ 10,836.27	$ -	$ -	$ -		$ -		$ -		$ -		$ -		$ -
	Per Budget	$ 3,024,252.33	$ 1,791,528.52	$ 1,791,528.52	$ 10,836.27	$ -	$ -	$ -										
	Difference	$ -	$ -	$ -			$ -	$ -										

NOTE: New line item/department added in 2017 (GP Indoor).

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF STORM WATER FUND #900

	ACTUAL					BUDGET		PROJECTED				
Storm Water Fund #900	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
BEGINNING CASH BALANCE	$ 1,647,666.26	$ 1,636,259.54	$ 1,788,512.31	$ 402,762.75	$ 43,987.48	$ 515,476.46	$ 959,118.26	$ 1,446,098.26	$ 1,856,367.21	$ 2,390,815.46	$ 2,973,821.14	$ 3,630,780.86
TOTAL REVENUE	$ 1,575,651.95	$ 1,816,089.56	$ 1,949,843.89	$ 1,842,443.72	$ 2,329,037.47	$ 2,244,000.00	$ 2,381,500.00	$ 2,500,575.00	$ 2,625,603.75	$ 2,756,883.94	$ 2,894,728.13	$ 3,039,464.54
TOTAL SPENDABLE APPROP.	$ 1,587,058.67	$ 1,663,836.79	$ 3,335,593.45	$ 2,201,218.99	$ 1,857,548.49	$ 1,800,358.20	$ 1,894,520.00	$ 2,090,306.05	$ 2,091,155.50	$ 2,173,878.26	$ 2,237,768.41	$ 2,305,243.74
ENDING BALANCE	$ 1,636,259.54	$ 1,788,512.31	$ 402,762.75	$ 43,987.48	$ 515,476.46	$ 959,118.26	$ 1,446,098.26	$ 1,856,367.21	$ 2,390,815.46	$ 2,973,821.14	$ 3,630,780.86	$ 4,365,001.67
PER FUND REPORT	$ 1,636,259.54	$ 1,788,512.31	$ 402,762.75	$ 43,987.48	$ 515,476.46							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Storm Water Fund #900

Fund #900 Storm Water

Revenue		2017	2018	2019	2020	2021	2022	2023	Growth Factor	2024	Growth Factor	2025	Growth Factor	2026	Growth Factor	2027	Growth Factor	2028
Fund Code		Actual	Actual	Actual	Actual	Actual	Budget	Budget	Used	Estimated	Used	Estimated	Used	Estimated	Used	Estimated	Used	Estimated
900131	Tsf	-	-	-			-	-	5.00%	$ -	5.00%	$ -	5.00%	$ -	5.00%	$ -	5.00%	$ -
227	Plan Review Fee	10,500.00	12,400.00	12,900.00	21,300.00	19,200.00	15,000.00	13,000.00	5.00%	13,650.00	5.00%	14,332.50	5.00%	15,049.13	5.00%	15,801.58	5.00%	16,591.66
231	Inspection	180,837.50	193,000.01	195,602.55	164,731.30	137,978.82	150,000.00	190,000.00	5.00%	199,500.00	5.00%	209,475.00	5.00%	219,948.75	5.00%	230,946.19	5.00%	242,493.50
522	Fines/Late Fees/Penalites	13,800.00	5,650.00	27,000.00	15,640.00	6,362.12	10,000.00	8,000.00	5.00%	8,400.00	5.00%	8,820.00	5.00%	9,261.00	5.00%	9,724.05	5.00%	10,210.25
809	Erosion Con Permit Fee	115,676.30	172,100.00	152,400.00	276,770.00	322,925.00	325,000.00	325,000.00	5.00%	341,250.00	5.00%	358,312.50	5.00%	376,228.13	5.00%	395,039.53	5.00%	414,791.51
810	Res Quartly Fee	1,204,729.67	1,376,481.55	1,500,632.04	1,309,043.00	1,764,698.27	1,700,000.00	1,800,000.00	5.00%	1,890,000.00	5.00%	1,984,500.00	5.00%	2,083,725.00	5.00%	2,187,911.25	5.00%	2,297,306.81
811	Non-Res Quartly Fee	56.84	(2.50)	-	550.00	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
813	Acct Set-up Fee	17,550.00	19,150.00	20,042.64	23,692.00	23,370.00	18,000.00	18,000.00	5.00%	18,900.00	5.00%	19,845.00	5.00%	20,837.25	5.00%	21,879.11	5.00%	22,973.07
853	Billing Late Fee & Penalty	28,075.77	35,318.17	34,281.11	29,150.88	51,220.56	25,000.00	25,000.00	5.00%	26,250.00	5.00%	27,562.50	5.00%	28,940.63	5.00%	30,387.66	5.00%	31,907.04
854	Re-establish Service Fee	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
855	Trash Op	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
913	Reimbursement	-	-	-	-	-	-	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-	5.00%	-
990	Misc. Revenue	3,345.87	1,044.33	6,124.07	557.31	1,752.70	500.00	1,500.00	5.00%	1,575.00	5.00%	1,653.75	5.00%	1,736.44	5.00%	1,823.26	5.00%	1,914.42
991	Adj. to Billing	1,080.00	948.00	861.48	1,009.00	1,530.00	500.00	1,000.00	5.00%	1,050.00	5.00%	1,102.50	5.00%	1,157.63	5.00%	1,215.51	5.00%	1,276.28
Total Revenue		$ 1,575,651.95	$ 1,816,089.56	$ 1,949,843.89	$ 1,842,443.72	$ 2,329,037.47	$ 2,244,000.00	$ 2,381,500.00		$ 2,500,575.00		$ 2,625,603.75		$ 2,756,883.94		$ 2,894,728.13		$ 3,039,464.54
Per Fund Report		$ 1,575,651.95	$ 1,816,089.56	$ 1,949,843.89	$ 1,842,443.72	$ 2,329,037.47												
Difference		$ -	$ -	$ -	-	-												

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Storm Water Fund #900

(Continued)

Fund #900 Storm Water

	Appropriations	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Growth Factor Used	2024 Estimated	Growth Factor Used	2025 Estimated	Growth Factor Used	2026 Estimated	Growth Factor Used	2027 Estimated	Growth Factor Used	2028 Estimated
16111	Salary	$ 393,697.11	$ 430,054.00	$ 554,959.98	$ 598,893.25	$ 560,644.18	$ 601,942.00	$ 631,539.00	5.00%	$ 663,115.95	3.00%	$ 683,009.43	3.00%	$ 703,499.71	3.00%	$ 724,604.70	3.00%	$ 746,342.84
16119	Health/Dental	63,612.19	109,827.78	139,730.60	123,252.53	131,197.79	201,200.00	201,201.00	10.00%	221,321.10	12.00%	247,879.63	15.00%	285,061.58	7.00%	305,015.89	7.00%	326,367.00
16120	FICA & Medicare	28,585.79	31,433.95	40,565.77	71,875.65	40,831.16	46,051.20	48,313.00	5.00%	50,728.65	5.00%	53,265.08	5.00%	55,928.34	2.00%	57,046.90	2.00%	58,187.84
16121	PERF	42,970.53	41,512.12	58,667.94	70,691.26	62,612.89	85,172.00	88,685.00	5.00%	93,119.25	3.00%	95,912.83	3.00%	98,790.21	3.00%	101,753.92	3.00%	104,806.54
16122	Workers Comp	5,000.00	5,434.78	7,457.23	9,000.00	4,800.00	9,000.00	10,800.00	5.00%	11,340.00	5.00%	11,907.00	5.00%	12,502.35	5.00%	13,127.47	5.00%	13,783.84
16125	Pebsco Match	-	4,006.24	14,763.11	13,808.36	12,316.59	23,993.00	24,982.00	5.00%	26,231.10	3.00%	27,018.03	3.00%	27,828.57	3.00%	28,663.43	3.00%	29,523.33
16131	Transfer	315,000.00	356,144.00	500,000.00	716,516.00	361,960.00	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
16223	Office Supplies	477.94	339.38	-	-	-	3,500.00	3,500.00	5.00%	3,675.00	2.00%	3,748.50	2.00%	3,823.47	2.00%	3,899.94	2.00%	3,977.94
16226	Vehicle Gas	1,218.90	4,299.57	6,638.07	7,358.88	4,504.73	15,000.00	18,000.00	5.00%	18,900.00	5.00%	19,845.00	5.00%	20,837.25	0.00%	20,837.25	5.00%	21,879.11
16228	Signs & Posts	1,241.80	-	-	-	-	-	-	5.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
16231	Subgrade Materials	8,011.70	-	-	-	-	20,000.00	23,000.00	5.00%	24,150.00	2.00%	24,633.00	2.00%	25,125.66	2.00%	25,628.17	2.00%	26,140.74
16309	Consulting Fees	218,555.50	106,925.14	37,235.89	17,560.50	22,419.80	90,000.00	100,000.00	5.00%	105,000.00	2.00%	107,100.00	2.00%	109,242.00	2.00%	111,426.84	2.00%	113,655.38
16333	Postage	64.16	-	-	-	-	5,000.00	5,000.00	5.00%	5,250.00	5.00%	5,512.50	5.00%	5,788.13	2.00%	5,903.89	2.00%	6,021.97
16334	Travel/Training/Seminars	3,392.40	-	-	150.00	-	5,000.00	5,000.00	5.00%	5,250.00	2.00%	5,355.00	2.00%	5,462.10	2.00%	5,571.34	2.00%	5,682.77
16337	Printing	-	-	-	-	-	10,000.00	10,000.00	5.00%	10,500.00	2.00%	10,710.00	2.00%	10,924.20	2.00%	11,142.68	2.00%	11,365.54
16342	Water/Sewer	-	20,274.47	27,864.30	33,194.84	33,317.67	35,000.00	35,000.00	5.00%	36,750.00	2.00%	37,485.00	2.00%	38,234.70	2.00%	38,999.39	2.00%	39,779.38
16345	Equiptment Repair	1,070.00	455.11	-	-	-	15,000.00	15,000.00	5.00%	15,750.00	2.00%	16,065.00	2.00%	16,386.30	2.00%	16,714.03	2.00%	17,048.31
16347	Promotions	-	-	-	-	-	5,000.00	5,000.00	5.00%	5,250.00	2.00%	5,355.00	2.00%	5,462.10	2.00%	5,571.34	2.00%	5,682.77
16349	Service	80,268.09	163,113.16	168,802.84	213,659.72	269,182.96	162,000.00	172,000.00	5.00%	180,600.00	2.00%	184,212.00	2.00%	187,896.24	2.00%	191,654.16	2.00%	195,487.25
16350	Subscriptions/Dues	7,400.00	7,880.00	7,000.00	7,000.00	7,000.00	9,000.00	9,000.00	5.00%	9,450.00	2.00%	9,639.00	2.00%	9,831.78	2.00%	10,028.42	2.00%	10,228.98
16360	Vehicle Repair	-	-	-	-	-	6,000.00	6,000.00	5.00%	6,300.00	2.00%	6,426.00	2.00%	6,554.52	2.00%	6,685.61	2.00%	6,819.32
16370	Refund	21,334.04	27,158.38	33,283.19	39,822.58	62,137.77	25,000.00	25,000.00	5.00%	26,250.00	2.00%	26,775.00	2.00%	27,310.50	2.00%	27,856.71	2.00%	28,413.84
16433	Infrastructure Repair	113,772.16	18,133.47	36,594.42	86,603.97	55,524.44	130,000.00	160,000.00	5.00%	168,000.00	2.00%	171,360.00	2.00%	174,787.20	2.00%	178,282.94	2.00%	181,848.60
16434	Misc. Repair	86,247.06	119,046.49	209,465.80	182,561.65	227,408.51	215,000.00	215,000.00	5.00%	225,750.00	2.00%	230,265.00	2.00%	234,870.30	2.00%	239,567.71	2.00%	244,359.06
16451	Computer Repair	1,630.12	546.62	451.41	3,192.52	-	2,500.00	2,500.00	5.00%	2,625.00	2.00%	2,677.50	2.00%	2,731.05	2.00%	2,785.67	2.00%	2,841.38
16473	Vehicle Leases	2,117.50	352.50	1,555.00	1,530.00	1,690.00	5,000.00	5,000.00	0.00%	5,000.00	0.00%	5,000.00	0.00%	5,000.00	0.00%	5,000.00	0.00%	5,000.00
16474	Construction Costs	182,444.68	211,302.74	1,490,557.90	3,957.00	-	75,000.00	75,000.00	N/A	170,000.00	N/A	100,000.00	2.00%	100,000.00	2.00%	100,000.00	2.00%	100,000.00
16475	Infrastructure Repair	7,838.10	4,180.00	-	590.28	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
16990	Misc.	1,108.90	1,416.89	-	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
Total Appropriations		$ 1,587,058.67	$ 1,663,836.79	$ 3,335,593.45	$ 2,201,218.99	$ 1,857,548.49	$ 1,800,358.20	$ 1,894,520.00		$ 2,090,306.05		$ 2,091,155.50		$ 2,173,878.26		$ 2,237,768.41		$ 2,305,243.74
Per Fund Report		$ 1,587,058.67	$ 1,663,836.79	$ 3,335,593.45	$ 2,201,218.99	$ 1,857,548.49	$ 1,800,358.20	$ 1,894,520.00										
Difference		$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF TRASH FUND #950

	ACTUAL					BUDGET		PROJECTED				
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ 435,957.08	$ 636,341.11	$ 813,937.34	$ 1,128,498.21	$ 950,523.45	$ 1,052,947.60	$ 1,171,965.60	$ 1,184,323.60	$ 1,662,190.50	$ 2,138,012.21	$ 2,625,300.48	$ 3,124,409.98
TOTAL REVENUE	$ 1,991,562.71	$ 2,052,235.89	$ 2,401,201.45	$ 1,561,642.82	$ 2,503,075.66	$ 2,514,500.00	$ 2,864,500.00	$ 2,908,030.00	$ 2,955,728.50	$ 3,017,969.05	$ 3,081,616.20	$ 3,146,675.58
TOTAL SPENDABLE APPROP.	$ 1,791,178.68	$ 1,874,639.66	$ 2,086,640.58	$ 1,739,617.58	$ 2,400,651.51	$ 2,395,482.00	$ 2,852,142.00	$ 2,430,163.10	$ 2,479,906.79	$ 2,530,680.77	$ 2,582,506.71	$ 2,635,406.73
ENDING BALANCE	$ 636,341.11	$ 813,937.34	$ 1,128,498.21	$ 950,523.45	$ 1,052,947.60	$ 1,171,965.60	$ 1,184,323.60	$ 1,662,190.50	$ 2,138,012.21	$ 2,625,300.48	$ 3,124,409.98	$ 3,635,678.83
PER FUND REPORT	$ 636,341.11	$ 813,937.34	$ 1,128,498.21	$ 950,523.45	$ 1,052,947.60							
DIFFERENCE	$ -	$ -	$ -	$ -	$ -							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis of Trash Fund #950

Fund Code	Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
950131	Trash Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -	2.00%	$ -
950237	Trash Credit Card Conv. Fee	16,062.00	19,022.00	24,986.00	26,312.00	39,908.00	40,000.00	40,000.00	0.00%	40,000.00	0.00%	29,767.50	0.00%	31,255.88	0.00%	32,818.67	0.00%	34,459.60
950850	Trash Bag	-	-	-	-	-	-	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-	2.00%	-
950851	Trash Res Qrtly Fee-Rays	1,793,022.44	1,803,181.69	2,126,056.34	1,308,589.28	2,190,195.38	2,200,000.00	2,550,000.00	2.00%	2,601,000.00	2.00%	2,653,020.00	2.00%	2,706,080.40	2.00%	2,760,202.01	2.00%	2,815,406.05
950852	Trash Res Qrtly Fee-City	124,930.60	154,396.46	196,380.00	177,354.27	189,649.26	190,000.00	190,000.00	2.00%	193,800.00	2.00%	197,676.00	2.00%	201,629.52	2.00%	205,662.11	2.00%	209,775.35
950853	Trash Late Fee	51,720.18	71,284.12	47,600.71	47,951.27	77,482.02	80,000.00	80,000.00	N/A	69,300.00	N/A	72,765.00	N/A	76,403.25	N/A	80,233.41	N/A	84,234.58
950855	Trash Bag	2,718.00	3,006.00	2,042.00	1,436.00	3,281.00	3,000.00	3,000.00	N/A	2,400.00	N/A	2,500.00	N/A	2,600.00	N/A	2,700.00	N/A	2,800.00
950990	Bulk Trash Event	3,109.49	1,345.62	4,136.40	-	2,560.00	1,500.00	1,500.00	2.00%	1,530.00	2.00%	-	2.00%	-	2.00%	-	2.00%	-
	Total	$ 1,991,562.71	$ 2,052,235.89	$ 2,401,201.45	$ 1,561,642.82	$ 2,503,075.66	$ 2,514,500.00	$ 2,864,500.00		$ 2,908,030.00		$ 2,955,728.50		$ 3,017,969.05		$ 3,081,616.20		$ 3,146,675.58
Fund Code	**Appropriations**																	
950017111	Salary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	5.00%	$ -	3.00%	$ -	3.00%	$ -	3.00%	$ -	3.00%	$ -
950017131	Transfer	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-	3.00%	-	3.00%	-
950017223	Office Supplies	1,282.44	1,332.90	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-	3.00%	-	3.00%	-
950017331	Consulting	-	-	-	89.23	-	-	-	5.00%	-	3.00%	-	3.00%	-	3.00%	-	3.00%	-
950017333	Postage	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-	3.00%	-	3.00%	-
950017337	Printing	-	-	-	-	-	-	-	5.00%	-	3.00%	-	3.00%	-	3.00%	-	3.00%	-
950017349	Services Contractual	31,627.14	36,742.93	32,049.73	15,669.49	10,648.70	14,000.00	14,000.00	5.00%	14,700.00	3.00%	15,141.00	3.00%	15,595.23	3.00%	16,063.09	3.00%	16,544.98
950017370	Refund	10,413.82	12,765.08	13,624.97	14,914.42	18,635.87	10,800.00	19,400.00	5.00%	20,370.00	3.00%	20,981.10	3.00%	21,610.53	3.00%	22,258.85	3.00%	22,926.61
950017371	Credit Card Fee	-	-	11,965.00	27,847.22	45,769.86	43,000.00	56,000.00	5.00%	58,800.00	3.00%	60,564.00	3.00%	62,380.92	3.00%	64,252.35	3.00%	66,179.92
950017389	Software Licensing	25,240.22	15,010.32	14,252.00	14,563.00	14,890.05	14,562.00	23,022.00	5.00%	24,173.10	3.00%	24,898.29	3.00%	25,645.24	3.00%	26,414.60	3.00%	27,207.04
950017850	Trash Bags Contractual	2,897.00	1,800.00	2,057.00	1,602.00	3,184.00	3,000.00	3,000.00	N/A	2,000.00	N/A	2,000.00	N/A	2,000.00	N/A	2,000.00	N/A	2,000.00
950017851	Trash Res Quarterly Fee Con	1,719,718.06	1,806,988.43	2,012,691.88	1,664,932.22	2,307,523.03	2,310,120.00	2,736,720.00	5.00%	2,310,120.00	2.00%	2,356,322.40	2.00%	2,403,448.85	2.00%	2,451,517.82	2.00%	2,500,548.18
	Total	$ 1,791,178.68	$ 1,874,639.66	$ 2,086,640.58	$ 1,739,617.58	$ 2,400,651.51	$ 2,395,482.00	$ 2,852,142.00		$ 2,430,163.10		$ 2,479,906.79		$ 2,530,680.77		$ 2,582,506.71		$ 2,635,406.73
	Per Report	$ 1,791,178.68	$ 1,874,639.66	$ 2,086,640.58	$ 1,739,617.58	$ 2,400,651.51	$ 2,395,482.00	$ 2,852,142.00										
	Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

SUMMARY OF ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND #176

	ACTUAL		BUDGET		PROJECTED				
	2020	2021	2022	2023	2024	2025	2026	2027	2028
BEGINNING CASH BALANCE	$ -	$ -	$ 4,711,457.21	$ 9,638,829.21	$ (215,914.79)	$ (215,914.79)	$ (215,914.79)	$ (215,914.79)	$ (215,914.79)
TOTAL REVENUE	$ -	$ 4,927,372.00	$ 4,927,372.00	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL SPENDABLE APPROP.	$ -	$ 215,914.79	$ -	$ 9,854,744.00	$ -	$ -	$ -	$ -	$ -
ENDING BALANCE	$ -	$ 4,711,457.21	$ 9,638,829.21	$ (215,914.79)	$ (215,914.79)	$ (215,914.79)	$ (215,914.79)	$ (215,914.79)	$ (215,914.79)
PER FUND REPORT	$ -	$ 4,711,457.21							
DIFFERENCE	$ -	$ -							

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis ARP Coronavirus Local Fiscal Recovery Fund #176

Fund Code	Revenue	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
	Direct Payment from US Treasury	$ -	$4,927,372.00	$ 4,927,372.00	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
	Total	$ -	$4,927,372.00	$ 4,927,372.00	$ -		$ -		$ -		$ -		$ -		$ -

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Analysis ARP Coronavirus Local Fiscal Recovery Fund #176

(Continued)

Fund Code	Appropriations	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Projected Growth Factor Used	2024 Estimated	Projected Growth Factor Used	2025 Estimated	Projected Growth Factor Used	2026 Estimated	Projected Growth Factor Used	2027 Estimated	Projected Growth Factor Used	2028 Estimated
1131	ARP2021-Adm Tsf	$ -	$ 209,914.79	$ -	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -	N/A	$ -
1176	Other	-	-	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
1330	ARP2021-Council Legal	-	6,000.00	-	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
1349	Services	-	-	-	9,854,744.00	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-
	Total	$ -	$ 215,914.79	$ -	$9,854,744.00		$ -		$ -		$ -		$ -		$ -
	Per Budget	$ -	$ 215,914.79	$ -	$9,854,744.00										
	Difference	$ -	$ -	$ -	$ -										

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Circuit Breaker Impact by Fund

		ACTUAL						Estimated					
State Fund #	Fund	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
0101	General	$ 2,466,397	$ 2,488,639	$ 3,175,758	$ 2,405,231	$ 2,001,513	$ 2,121,314	$ 1,909,182	$ 1,813,723	$ 1,723,037	$ 1,636,885	$ 1,555,041	$ 1,477,289
0180	Debt Service/PSB Lease 546	124	120	183	70	-	-	-	-	-	-	-	-
	Bond #2	-	-	-	-	-	-	-	-	-	-	-	-
	Bond #3 (2005 GO Bond)	72	28	-	-	-	-	-	-	-	-	-	-
	Bond #4 (2015 Bonds)	136	131	-	-	-	-	-	-	-	-	-	-
0185	Bond #5 (2016 Bonds)	63	99	154	113	113	-	-	-	-	-	-	-
0181	Bond #6 - DLGF Debt Pay (2017 Bonds	-	107	138	102	121	119	-	-	-	-	-	-
0182	Bond #7 - DLGF #2 (2018 GO Bonds)	-	-	404	244	254	-	-	-	-	-	-	-
0183	Bond #8 - DLGF #3 (2019 GO Bonds)	-	-	-	183	326	373	336	319	-	-	-	-
0184	Bond #9 - DLGF #4 (2020 GO Bonds)	-	-	-	-	221	367	330	314	298	283	269	255
	2022 GO Bonds)	-	-	-	-	-	-	925	879	835	793	753	716
	(NEW) PSB Lease	-	-	-	-	-	-	144	137	130	123	117	111
0708	MVH	195,336	222,435	184,021	155,537	248,849	238,255	214,430	203,708	193,523	183,847	174,654	165,922
1111	Fire	967,903	1,247,309	1,158,497	1,388,016	1,282,052	1,199,686	1,079,717	1,025,731	974,445	925,723	879,436	835,465
2391	CCD	268,313	288,209	348,525	311,075	282,142	279,179	251,261	238,698	226,763	215,425	204,654	194,421
	Total (1)	$ 3,898,344	$ 4,247,077	$ 4,867,680	$ 4,260,572	$ 3,815,590	$ 3,839,293	$ 3,456,326	$ 3,283,510	$ 3,119,031	$ 2,963,079	$ 2,814,925	$ 2,674,179
	Incremental	$ 423,103	$ 348,733	$ 620,603	$ (607,108)	$ (444,982)	$ 23,703	$ (382,967)	$ (172,816)	$ (164,479)	$ (155,952)	$ (148,154)	$ (140,746)

(1) The totals for 2009 through 2022 are actual; after that, we estimate future impact.

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.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Circuit Breaker Impact by Unit

	Actual								
Fund	2014	2015	2016	2017	2018	2019	2020	2021	2022
County									
Township	$ 89,773	$ 110,550	$ 88,353	$ 93,079	$ 89,239	$ 96,759	$ 66,964	$ 47,881	$ 48,621
Library	211,976	195,986	165,781	185,475	201,331	214,481	180,330	159,155	268,476
School	7,496,939	7,982,520	7,092,012	7,736,362	7,999,900	9,210,616	6,901,987	5,474,764	5,461,122
City	3,370,094	3,430,771	3,475,241	3,898,344	4,247,077	4,867,680	4,260,572	3,815,590	3,839,293
Total (1)	$ 11,168,782	$ 11,719,827	$ 10,821,387	$ 11,913,260	$ 12,537,547	$ 14,389,536	$ 11,409,853	$ 9,497,390	$ 9,617,512
Incremental	$ 795,220	$ 551,045	$ (898,440)	$ 1,091,873	$ 624,287	$ 1,851,989	$ (2,979,683)	$ (1,912,463)	$ 120,122
Total City Tax Rate	$ 0.8075	$ 0.7698	$ 0.7839	$ 0.7937	$ 0.7955	$ 0.7880	$ 0.7779	$ 0.7778	$ 0.7505
Total School Tax Rate	$ 1.9250	$ 1.9250	$ 1.7403	$ 1.7139	$ 1.6501	$ 1.8121	$ 1.5998	$ 1.4677	$ 1.4000
Total District Tax Rate	$ 3.0960	$ 3.0430	$ 2.8546	$ 2.8383	$ 2.7760	$ 2.9246	$ 2.6967	$ 2.5633	$ 2.4881

(1) The County has not been included since it covers a much larger area.

NOTE: The School tax rate includes a operating referendum tax rate not subject to circuit breaker in 2011-2022 and a debt service referendum tax rate not subject to circuit breaker in 2019-2022.
Beginning with taxes payable in 2014, per the DLGF, only Over 65 Circuit Breaker credits can be allocated to debt funds.

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Estimated Residential Circuit Breaker Threshold

Gross Assessed Value	Standard Deduction	Supplemental Deduction	Mortgage Deduction	Net Assessed Value	Net AV as a % of Gross AV	Pay 2022 Total Tax Rate	Estimated Tax Bill	Maximum Tax Bill at Cap	(Under)/ Over Cap
$ 10,000	$ 6,000	$ 1,400	$ 3,000	$ -	26.00%	$ 2.1449	$ -	$ 100.00	$ 100.00
20,000	12,000	2,800	3,000	2,200	11.00%	2.1449	47.19	200.00	152.81
30,000	18,000	4,200	3,000	4,800	16.00%	2.1449	102.96	300.00	197.04
40,000	24,000	5,600	3,000	7,400	18.50%	2.1449	158.72	400.00	241.28
50,000	30,000	7,000	3,000	10,000	20.00%	2.1449	214.49	500.00	285.51
60,000	36,000	8,400	3,000	12,600	21.00%	2.1449	270.26	600.00	329.74
70,000	42,000	9,800	3,000	15,200	21.71%	2.1449	326.02	700.00	373.98
80,000	45,000	12,250	3,000	19,750	24.69%	2.1449	423.62	800.00	376.38
90,000	45,000	15,750	3,000	26,250	29.17%	2.1449	563.04	900.00	336.96
100,000	45,000	19,250	3,000	32,750	32.75%	2.1449	702.45	1,000.00	297.55
110,000	45,000	22,750	3,000	39,250	35.68%	2.1449	841.87	1,100.00	258.13
125,000	45,000	28,000	3,000	49,000	39.20%	2.1449	1,051.00	1,250.00	199.00
175,000	45,000	45,500	3,000	81,500	46.57%	2.1449	1,748.09	1,750.00	1.91
200,000	45,000	54,250	3,000	97,750	48.88%	2.1449	2,096.64	2,000.00	(96.64)
250,000	45,000	71,750	3,000	130,250	52.10%	2.1449	2,793.73	2,500.00	(293.73)
300,000	45,000	89,250	3,000	162,750	54.25%	2.1449	3,490.82	3,000.00	(490.82)

NOTE: There is a $14.49 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 no Circuit Breaker impact since their cap is 3%. The actual Pay 2022 tax rate is 2.4881, but the School Referendum combined tax rates of .3432 are not subject to the Circuit Breaker and, therefore, has been removed.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Property Tax Rates

ACTUAL (EXPRESSED IN DOLLARS PER $100)

State Fund #	Fund	2016	2017	2018	2019	2020	2021	2022
0101	General	$ 0.4231	$ 0.4495	$ 0.4162	$ 0.4556	$ 0.3866	$ 0.3547	$ 0.3784
0180	Debt Service/PSB Lease 546	0.0242	0.0262	0.0212	0.0187	0.0091	-	-
	New PSB Lease	-	-	-	-	-	-	-
0184	2020 G.O. Bonds	-	-	-	-	-	0.0217	0.0281
0183	2019 G.O. Bonds	-	-	-	-	0.0240	0.0321	0.0286
0182	2018 G.O. Bonds	-	-	-	0.0413	0.0319	0.0250	-
0181	2017 G.O. Bonds	-	-	0.0188	0.0141	0.0134	0.0119	0.0091
0185	2016 G.O. Bonds	-	0.0133	0.0174	0.0157	0.0148	0.0111	0.0000
	2015 G.O. Bonds	0.0357	0.0287	0.0230	-	-	-	-
	2005 G.O. Bonds	0.0219	0.0151	0.0049	-	-	-	-
0708	Motor Vehicle Highway	0.0294	0.0356	0.0372	0.0264	0.0250	0.0441	0.0425
1111	Fire	0.2026	0.1764	0.2086	0.1662	0.2231	0.2272	0.2140
2391	CCD	0.0470	0.0489	0.0482	0.0500	0.0500	0.0500	0.0498
	Total Rate	$ 0.7839	$ 0.7937	$ 0.7955	$ 0.7880	$ 0.7779	$ 0.7778	$ 0.7505

PROJECTED

State Fund #	Fund	2023	2024	2025	2026	2027	2028
0101	General	$ 0.3355	$ 0.3307	$ 0.2881	$ 0.2827	$ 0.2940	$ 0.3058
	New PSB Lease	0.0107	0.0181	0.0171	0.0161	0.0161	0.0161
0353	2022 G.O. Bonds	0.0639	0.0633	-	-	-	-
0184	2020 G.O. Bonds	0.0230	0.0221	0.0176	-	-	-
0183	2019 G.O. Bonds	0.0232	0.0191	-	-	-	-
0182	2018 G.O. Bonds	-	-	-	-	-	-
0186	2017 G.O. Bonds	-	-	-	-	-	-
0185	2016 G.O. Bonds	-	-	-	-	-	-
0708	Motor Vehicle Highway	0.0377	0.0371	0.0366	0.0359	0.0374	0.0389
1111	Fire	0.1897	0.1870	0.2223	0.2181	0.2269	0.2359
2391	CCD **(1)**	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
	Total Rate	$ 0.7337	$ 0.7275	$ 0.6317	$ 0.6029	$ 0.6243	$ 0.6467

(1) Note: kept the rate at .0500 A.V.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Assessed Values

ACTUAL

	2005	2006	2007	2008	2009	2010	2011	2012	2013
Net AV	$ 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
% Change	8.69%	23.20%	28.77%	65.43%	-15.12%	1.55%	-0.41%	-1.97%	-1.13%
2% Bond Limit (.667% after 2002)	$ 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

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Net AV	$ 1,765,628,544	$ 1,895,617,899	$ 2,097,984,207	$ 2,257,907,583	$ 2,482,678,324	$ 2,794,261,037	$ 3,105,706,419	$ 3,394,206,384	$ 3,782,191,595
% Change	3.16%	7.36%	10.68%	7.62%	9.95%	12.55%	11.15%	9.29%	11.43%
2% Bond Limit (.667% after 2002)	$ 11,776,742	$ 12,643,771	$ 13,993,555	$ 15,060,244	$ 16,559,464	$ 18,637,721	$ 20,715,062	$ 22,639,357	$ 25,227,218
Avg. Growth Factor		**9.24%**							

PROJECTED

	2023	2024	2025	2026	2027	2028
Growth Factor Used	24.07%	6.00%	6.00%	6.00%	6.00%	6.00%
Net AV	$ 4,692,565,112	$ 4,974,119,019	$ 5,272,566,160	$ 5,588,920,129	$ 5,924,255,337	$ 6,279,710,657
.667% Bond Limit (after 2002)	$ 31,299,409	$ 33,177,374	$ 35,168,016	$ 37,278,097	$ 39,514,783	$ 41,885,670

NOTE: Assessed value increase in 2014-2023 was very strong.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Property Tax Levy vs. Actual Collection

ACTUAL

Budgeted Levy	2014	2015	2016	2017	2018	2019	2020	2021
General	$ 6,749,998	$ 7,758,763	$ 8,781,505	$ 10,149,295	$ 10,332,907	$ 12,637,025	$ 12,006,661	$ 12,039,250
PSB Lease Debt Service (0180)	397,266	434,096	502,275	591,572	526,328	518,684	282,619	-
2001 GO Bonds (Bond #2)	35,313	-	-	-	-	-	-	-
2005 GO Bonds (Bond #3)	448,470	409,453	454,538	340,944	121,651	-	-	-
2015/2020 GO Bonds Bond #4	-	-	740,959	648,019	571,016	-	-	736,543
2016 GO Bonds (Bond #5 0185)	-	-	-	300,302	431,986	435,473	459,645	376,757
2017 GO Bonds (0181)	-	-	-	-	466,744	391,093	416,165	403,911
2018 GO Bonds (Bond #2 0182)	-	-	-	-	.	1,145,542	990,720	848,552
2019 GO Bonds (Bond #3 0183)	-	-	-	-	-	-	745,370	1,089,540
Motor Vehicle Highway	522,626	828,385	610,202	803,815	923,556	732,260	776,427	1,496,845
Thoroughfare Bond	-	-	-	-	-	-		
Fire	5,249,214	4,278,410	4,204,994	3,982,949	5,178,867	4,609,907	6,928,831	7,711,637
Cumulative Capital Dev.	854,992	883,358	975,492	1,104,117	1,196,651	1,386,855	1,552,853	1,697,103
Total	$ 14,257,879	$ 14,592,465	$ 16,269,965	$ 17,921,013	$ 19,749,706	$ 21,856,839	$ 24,159,291	$ 26,400,138
Property Taxes Received								
General	$ 4,962,651	$ 5,679,501	$ 6,759,754	$ 7,520,383	$ 7,556,017	$ 9,353,642	$ 9,402,610	$ 9,986,923
2001 GO Bonds (Bond #2)	34,389	92,962	-	-	-	-	-	-
Motor Vehicle Highway	384,896	606,447	469,906	596,110	676,322	541,560	608,964	1,242,946
Fire	3,859,546	3,135,431	3,243,035	2,954,631	3,787,402	3,411,404	5,425,547	6,399,724
Cumulative Capital Dev.	628,267	647,442	751,831	819,003	875,461	1,025,553	1,215,423	1,407,708
PSB Lease Rental Pymt. (0180)	380,955	322,710	587,908	570,316	509,240	514,026	278,238	-
2015 GO BondsBond #4	-	-	730,929	625,619	554,339	-	-	-
2016 GO Bonds (Bond #5 0185)	-	-	-	290,343	417,164	430,843	451,198	375,887
2017 GO Bonds	-	-	-	-	-	388,185	408,585	401,910
2018 GO Bonds (Bond #2 0182)	-	-	-	-	-	1,136,828	972,582	847,192
2019 GO Bonds (Bond #3 0183)	-	-	-	-	-	-	731,576.24	1,087,181.10
2005 GO Bonds (Bond #3 0183)	429,897	391,636	449,031	328,364	116,506	-	-	-
Total	$ 10,680,602	$ 10,876,131	$ 12,992,393	$ 13,704,768	$ 14,492,451	$ 16,802,041	$ 19,494,723	$ 21,749,472
Difference	$ (3,577,277)	$ (3,716,334)	$ (3,277,572)	$ (4,216,245)	$ (5,257,255)	$ (5,054,798)	$ (4,664,568)	$ (4,650,666)

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Estimated Budget Levy and Taxes to be Collected

	ESTIMATED BUDGET						
Estimated Budget Levy	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
General	$ 14,311,813	$ 15,742,994	$ 16,451,429	$ 15,191,743	$ 15,799,413	$ 16,431,390	$ 17,088,645
2015 G.O. Bonds	-	-	-	-	-	-	-
2016 G.O. Bonds	-	-	-	-	-	-	-
2017 G.O. Bonds	344,179	-	-	-	-	-	-
2018 G.O. Bonds	-	-	-	-	-	-	-
2019 G.O. Bonds	1,081,707	1,090,000	950,056	-	-	-	-
2020 G.O. Bonds	1,062,796	1,080,000	1,100,000	926,299	-	-	-
2022 G.O. Bonds	-	3,000,000	2,970,000	-	-	-	-
Motor Vehicle Highway	1,607,431	1,768,174	1,847,742	1,930,890	2,008,126	2,088,451	2,171,989
Fire	8,093,890	8,903,279	9,303,927	11,722,603	12,191,507	12,679,168	13,186,334
Cumulative Capital Dev.	1,883,531	2,335,578	2,475,713	2,624,255	2,781,711	2,948,613	3,125,530
New PSB Lease	-	500,000	900,000	900,000	900,000	900,000	900,000
Debt Service (Bond #3)	-	-	-	-	-	-	-
Total	$ 28,385,347	$ 34,420,025	$ 35,998,866	$ 33,295,791	$ 33,680,757	$ 35,047,622	$ 36,472,499

Estimated Property Taxes to Be Received	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
General	$ 12,190,499	$ 13,833,812	$ 14,637,706	$ 13,468,706	$ 14,162,528	$ 14,876,349	$ 15,611,356
2015 G.O. Bonds	-	-	-	-	-	-	-
2016 G.O. Bonds	-	-	-	-	-	-	-
2017 G.O. Bonds	344,060	-	-	-	-	-	-
2018 G.O. Bonds	-	-	-	-	-	-	-
2019 G.O. Bonds	1,081,334	1,089,664	949,737	-	-	-	-
2020 G.O. Bonds	1,062,429	1,079,670	1,099,686	926,001		-	-
2022 Bonds	-	2,999,075	2,969,121				
Motor Vehicle Highway	1,369,176	1,553,744	1,644,033	1,737,367	1,824,279	1,913,796	2,006,067
Fire	6,894,204	7,823,562	8,278,195	10,748,158	11,265,785	11,799,731	12,350,870
Cumulative Capital Dev.	1,604,352	2,084,317	2,237,014	2,397,492	2,566,286	2,743,960	2,931,109
New PSB Lease	-	499,856	899,863	899,870	899,877	899,883	899,889
Debt Service (Bond #3)	-	-	-	-	-	-	-
Total	$ 24,546,054	$ 30,963,699	$ 32,715,357	$ 30,177,595	$ 30,718,754	$ 32,233,719	$ 33,799,291

NOTE: Estimated property taxes to be received assumes 100% tax collections minus estimated Circuit Breaker impact.
The City expects to issue additional debt in 2023 -2028.

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Property Tax Impact (City Only)

	ACTUAL									PROJECTED					
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
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	$ 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	$ 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	$ 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	$ 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	$ 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	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	$ 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	$ 978	$ 978	$ 978	$ 978	$ 978
Times: City Property Tax Rate	0.8075	0.7698	0.7839	0.7937	0.7955	0.7880	0.7779	0.7778	0.7505	0.7337	0.7275	0.6317	0.6029	0.6243	0.6467
Total	$ 789	$ 752	$ 766	$ 776	$ 778	$ 770	$ 760	$ 760	$ 734	$ 717	$ 711.16	$ 617.51	$ 589.30	$ 610.29	$ 632.11
Equals: Tax Liability for the City	$ 789	$ 752	$ 766	$ 776	$ 778	$ 770	$ 760	$ 760	$ 734	$ 717	$ 711.16	$ 617.51	$ 589.30	$ 610.29	$ 632.11
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	$ 978	$ 978	$ 978	$ 978	$ 978
Times: Total School Tax Rate	1.9250	1.9250	1.7403	1.7139	1.6501	1.8121	1.5998	1.4677	1.4000	1.4000	1.4000	1.4000	1.4000	1.4000	1.4000
Total	$ 1,882	$ 1,882	$ 1,701	$ 1,675	$ 1,613	$ 1,771	$ 1,564	$ 1,435	$ 1,369	$ 1,369	$ 1,369	$ 1,369	$ 1,369	$ 1,369	$ 1,369
Equals: Tax Liability for the School	$ 1,882	$ 1,882	$ 1,701	$ 1,675	$ 1,613	$ 1,771	$ 1,564	$ 1,435	$ 1,369	$ 1,369	$ 1,369	$ 1,369	$ 1,369	$ 1,369	$ 1,369

***NOTE: This property tax impact assumes the 2014-2022 district rates as certified by the DLGF.**
The 2023-2028 Tax Rate is inflated to be conservative.

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Property Tax Impact (Total)

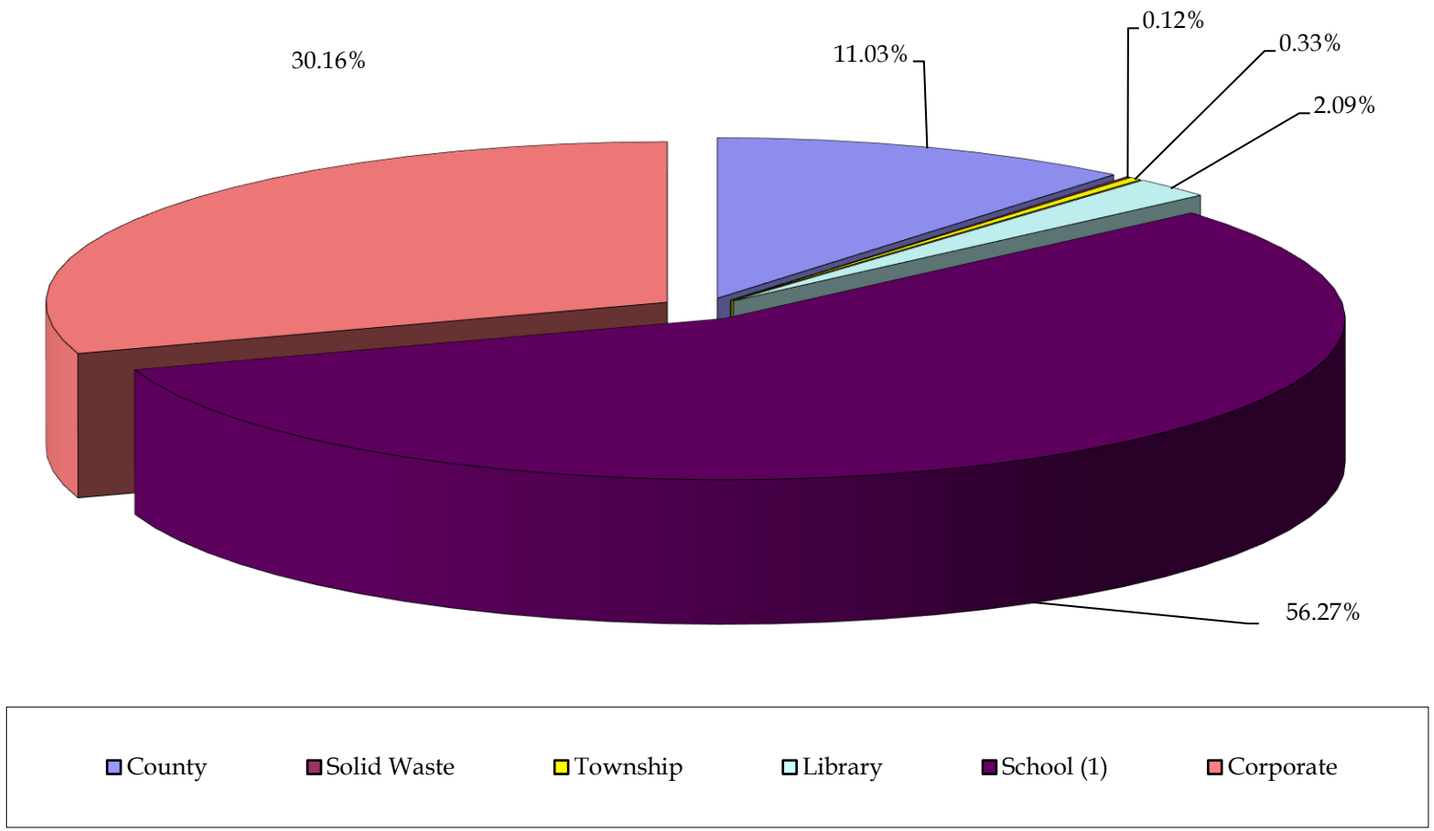
	ACTUAL									PROJECTED					
Calculation to arrive at assessed valuation:	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Market Value of Home	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 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	$ 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	$ 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	$ 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	$ 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	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	$ 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	$ 978	$ 978	$ 978	$ 978	$ 978
Times: Grand Total Property Tax Rate	3.0960	3.0430	2.8546	2.8383	2.7760	2.9246	2.6967	2.5633	2.4881	2.4881	2.4881	2.4881	2.4881	2.4881	2.4881
Total	$ 3,026	$ 2,975	$ 2,790	$ 2,774	$ 2,714	$ 2,859	$ 2,636	$ 2,506	$ 2,432	$ 2,432	$ 2,432	$ 2,432	$ 2,432	$ 2,432	$ 2,432

***NOTE: This property tax impact assumes the 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021 and 2022 district rates as certified by the DLGF.**

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS/ REVENUE AND SPENDING PLAN

Westfield 2022 Property Tax Rate



NOTE: Includes the School Referendum Rate

Total Property Tax Rate Comparison to Similar Units of Government (based on Payable 2022)

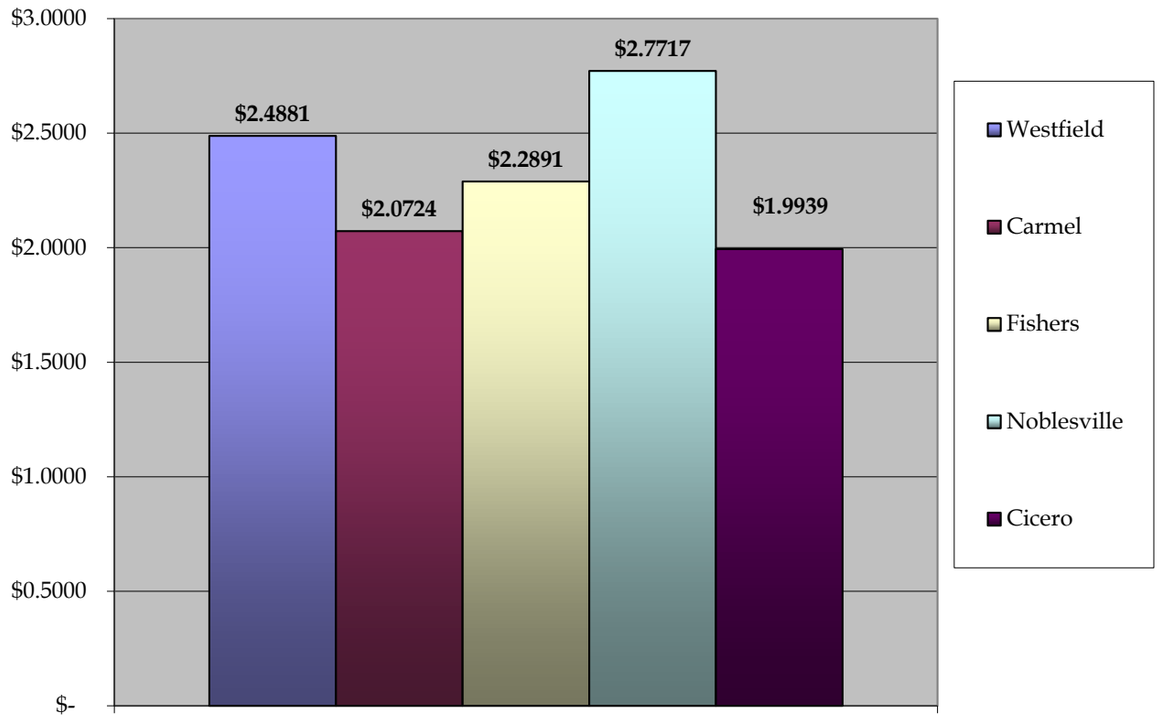
	HAMILTON COUNTY				
Section	**Westfield**	Carmel	Fishers	Noblesville	Cicero
State	**$ -**	$ -	$ -	$ -	$ -
Welfare	**-**	-	-	-	-
County	**0.2744**	0.2744	0.2744	0.2744	0.2744
Solid Waste	**0.0029**	0.0029	0.0029	0.0029	0.0029
Township	**0.0083**	0.0730	0.0004	-	0.0140
Library	**0.0520**	0.0742	0.0573	0.0573	0.0669
School **(1)**	**1.4000**	0.8602	1.2376	1.3371	1.0461
Corporate	**0.7505**	0.7877	0.7165	1.1000	0.5896
Total	**$ 2.4881**	**$ 2.0724**	**$ 2.2891**	**$ 2.7717**	**$ 1.9939**
Assessed Value	$ 3,782,191,595	$ 8,868,139,414	$ 7,426,589,881	$ 3,929,659,993	$ 321,408,404

(1) Includes .3432 <u>total</u> referendum tax rate.

WESTFIELD, INDIANA

SUSTAINABILITY ANALYSIS/ REVENUE AND SPENDING PLAN

Total Property Tax Rate Comparison



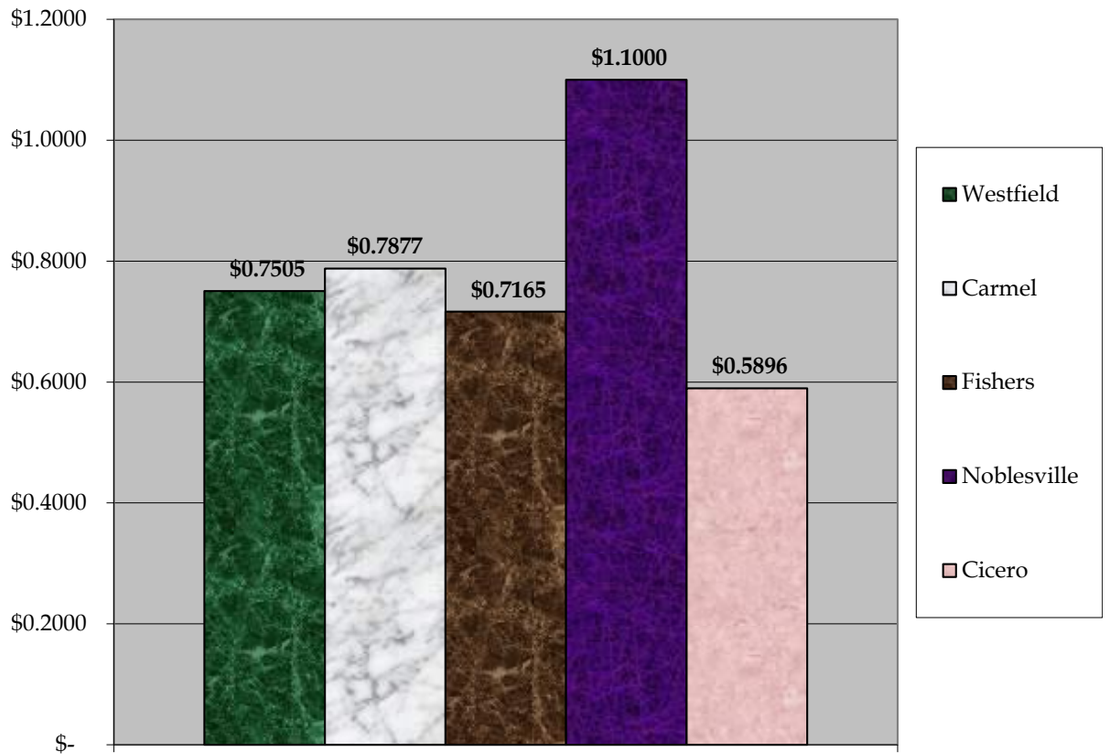
WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Corporate Tax Rate Comparison to Similar Units of Government (based on Payable 2022)

		HAMILTON COUNTY				
	Fund	**Westfield**	Carmel	Fishers	Noblesville	Cicero
0101	Corporation General	**$ 0.3784**	$ 0.5591	$ 0.3951	$ 0.6624	$ 0.4479
0708	MVH	**0.0425**	0.1350	-	-	-
0341	Fire Pension	**-**	-	-	-	-
0342	Police Pension	**-**	-	-	-	-
2391	Cum. Cap. Dev.	**0.0498**	0.0500	0.0500	0.0500	0.0463
1301	Park & Rec	**-**	-	-	-	0.0721
1303	Park	**-**	-	-	0.1274	-
0180	Debt Service	**0.0091**	0.0141	-	-	-
0181	Debt Payment	**-**	0.0036	0.0675	-	-
0283	Lease Rental	**-**	-	-	-	0.0233
1181	Fire Building Debt	**-**	-	-	0.1198	-
1191	Cum. Fire Special	**-**	-	-	0.0200	-
1111	Fire Operating	**0.2140**	-	-	-	-
0182	Bond #2	**-**	-	0.0116	-	
0183	Bond #3	**0.0286**	-	-	0.0976	-
0184	Bond #4	**0.0281**	-	0.1798	0.0228	-
0185	Bond #5	**-**	-	0.0025	-	-
0181	Bond #6	**-**	-	-	-	-
2482	Redev Bond	**-**	0.0259	-	-	-
0781	Thor Bond	**-**	-	-	-	
1380	Park Bond	**-**	-	-	-	-
0801	Health	**-**	-	0.0100		
	Total	**$ 0.7505**	**$ 0.7877**	**$ 0.7165**	**$ 1.1000**	**$ 0.5896**

Corporate Tax Rate Comparison



WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Property Tax Comparison to Similar Governments
(based on 2022 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 **(1)**	**2.4881**	2.0724	2.2891	2.7717	1.9939
Total Tax Liability for Taxing District	**$ 2,432.12**	$ 2,025.77	$ 2,237.60	$ 2,709.34	$ 1,949.04
Calculation to arrive at property tax liability for Municipality:					
Assessed Valuation divided by 100	**$ 978**	$ 978	$ 978	$ 978	$ 978
Times: Municipality Property Tax Rate	**0.7505**	0.7877	0.7165	1.1000	0.5896
Total Tax Liability for Municipality **(2)**	**$ 733.61**	$ 769.98	$ 700.38	$ 1,075.25	$ 576.33

(1) Includes .3432 total referendum tax rate.

(2) Before circuit breaker reduction, which is estimated to be $93 in Westfield for 2022.

Indiana County Tax Rates
(Effective January 1, 2022)

County	Rank	Tax Type	County Tax Rate
Randolph	1	CAGIT/CEDIT	$ 0.0300
Cass	2	CAGIT/CEDIT	0.0295
Wabash	3	CAGIT/CEDIT	0.0290
Jasper	4	CAGIT/CEDIT	0.0286
Pulaski	5	CAGIT/CEDIT	0.0285
Morgan	6	CAGIT/CEDIT	0.0272
Fulton	7	CAGIT/CEDIT	0.0268
Parke	8	CAGIT/CEDIT	0.0265
Tipton	9	CAGIT/CEDIT	0.0260
Fayette	10	COIT/CEDIT	0.0257
Grant	11	COIT/CEDIT	0.0255
Miami	12	COIT/CEDIT	0.0254
Brown	13	CAGIT/CEDIT	0.0252
Decatur	14	CAGIT/CEDIT	0.0250
Jennings	15	CAGIT/CEDIT	0.0250
Martin	16	COIT/CEDIT	0.0250
Owen	17	CAGIT/CEDIT	0.0250
Clinton	18	CAGIT/CEDIT	0.0245
Jay	19	CAGIT/CEDIT	0.0245
Clay	20	CAGIT	0.0235
White	21	CAGIT/CEDIT	0.0232
Montgomery	22	COIT/CEDIT	0.0230
Carroll	23	CAGIT/CEDIT	0.0227
Madison	24	COIT	0.0225
Scott	25	COIT/CEDIT	0.0216
DeKalb	26	CAGIT/CEDIT	0.0213
Warren	27	CAGIT/CEDIT	0.0212
Fountain	28	CAGIT/CEDIT	0.0210
Jackson	29	CAGIT/CEDIT	0.0210
Putnam	30	CAGIT/CEDIT	0.0210
Rush	31	CAGIT/CEDIT	0.0210
Wells	32	CAGIT/CEDIT	0.0210
Marion	33	COIT	0.0202
Clark	34	CAGIT/CEDIT	0.0200
Elkhart	35	CAGIT/CEDIT	0.0200
Union	36	CAGIT/CEDIT	0.0200
Vigo	37	CAGIT/CEDIT	0.0200
Washington	38	CAGIT/CEDIT	0.0200
Greene	39	COIT	0.0195
Huntington	40	CAGIT/CEDIT	0.0195
Hancock	41	CAGIT/CEDIT	0.0194
Perry	42	COIT/CEDIT	0.0181
Benton	43	CAGIT/CEDIT	0.0179
Steuben	44	CAGIT/CEDIT	0.0179
Bartholomew	45	CAGIT/CEDIT	0.0175
Howard	46	COIT/CEDIT	0.0175
Lawrence	47	CAGIT	0.0175

Highest County Income Tax:	**Randolph**	$ 0.0300
Lowest County Income Tax:	**Porter**	$ 0.0050
Average of all Counties:		**$ 0.0181**

County	Rank		County Tax Rate
Noble	48	CAGIT/CEDIT	$ 0.0175
Orange	49	CAGIT/CEDIT	0.0175
St. Joseph	50	COIT/CEDIT	0.0175
Starke	51	CAGIT/CEDIT	0.0171
Hendricks	52	CAGIT/CEDIT	0.0170
Henry	53	COIT/CEDIT	0.0170
Sullivan	54	CEDIT	0.0170
Whitley	55	CAGIT/CEDIT	0.0168
LaGrange	56	CAGIT/CEDIT	0.0165
Adams	57	COIT/CEDIT	0.0162
Shelby	58	CAGIT/CEDIT	0.0160
Blackford	59	CAGIT/CEDIT	0.0150
Boone	60	**COIT**	0.0150
Daviess	61	CAGIT/CEDIT	0.0150
Delaware	62	COIT/CEDIT	0.0150
Franklin	63	CAGIT/CEDIT	0.0150
Lake	64	CAGIT/CEDIT	0.0150
Ohio	65	CAGIT	0.0150
Vermillion	66	CEDIT	0.0150
Allen	67	COIT/CEDIT	0.0148
Ripley	68	CAGIT/CEDIT	0.0138
Floyd	69	CAGIT/CEDIT	0.0135
Monroe	70	COIT	0.0135
Tippecanoe	71	COIT/CEDIT	0.0128
Marshall	72	CAGIT	0.0125
Posey	73	COIT/CEDIT	0.0125
Switzerland	74	COIT	0.0125
Wayne	75	CAGIT/CEDIT	0.0125
Dearborn	76	COIT	0.0120
Dubois	77	COIT/CEDIT	0.0120
Johnson	78	CAGIT	0.0120
Knox	79	COIT/CEDIT	0.0120
Vanderburgh	80	COIT	0.0120
Hamilton	81	COIT	0.0110
Crawford	82	CAGIT/CEDIT	0.0100
Harrison	83	CAGIT/CEDIT	0.0100
Kosciusko	84	COIT/CEDIT	0.0100
Newton	85	CAGIT	0.0100
Warrick	86	CEDIT	0.0100
LaPorte	87	CAGIT/CEDIT	0.0095
Gibson	88	CEDIT	0.0090
Jefferson	89	CEDIT	0.0090
Spencer	90	COIT/CEDIT	0.0080
Pike	91	CEDIT	0.0075
Porter	92	CEDIT	0.0050

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

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%

Fund Code	Fund	2014	Split	2015	Split	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021
101	General	$ 5,252,176	60%	$ 5,500,000	59%	$ 5,831,759	$ 7,536,388	$ 10,381,258	$ 9,512,695	$ 10,913,619	$ 12,902,516
	Debt Service	-	-	-	-	-	-	-	-	-	-
1181	Fire	$ 3,501,451	40%	$ 3,763,083	41%	3,887,839	3,236,547	3,236,547	3,236,550	3,600,000	3,900,000
Under (over) allocated											
Total		$ 8,753,626	100.00%	$ 9,263,083	100.00%	$ 9,719,598	$ 10,772,935	$ 13,617,805	$ 12,749,245	$ 14,513,619	$ 16,802,516

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

2014 First Mortgage Refunding Bonds (Public Safety Building Lease Rental)

Maximum Annual Payment:	$ 540,356.50
Final Year of Bonds:	Pay 2020
Source of Payment:	Property Taxes
Interest Rates:	1.54%
Early Redemption:	None
Potential Refunding Savings:	None

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

2014 First Mortgage Refunding Bonds - PSB Lease Rental
(Public Safety Building 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	$ 284,500.00
1/5/2015	240,000.00	1.54%	25,641.00	265,641.00		270,000.00
7/5/2015	245,000.00	1.54%	23,793.00	268,793.00	534,434.00	270,000.00
1/5/2016	245,000.00	1.54%	21,906.50	266,906.50		271,000.00
7/5/2016	250,000.00	1.54%	20,020.00	270,020.00	536,926.50	271,000.00
1/5/2017	255,000.00	1.54%	18,095.00	273,095.00		275,000.00
7/5/2017	255,000.00	1.54%	16,131.50	271,131.50	544,226.50	275,000.00
1/5/2018	255,000.00	1.54%	14,168.00	269,168.00		273,500.00
7/5/2018	260,000.00	1.54%	12,204.50	272,204.50	541,372.50	273,500.00
1/5/2019	260,000.00	1.54%	10,202.50	270,202.50		272,000.00
7/5/2019	260,000.00	1.54%	8,200.50	268,200.50	538,403.00	272,000.00
1/5/2020	265,000.00	1.54%	6,198.50	271,198.50		273,000.00
7/5/2020	265,000.00	1.54%	4,158.00	269,158.00	540,356.50	273,000.00
1/5/2021	275,000.00	1.54%	2,117.50	277,117.50	277,117.50	280,500.00
	$ 3,600,000.00		$ 193,924.50	$ 3,793,924.50	$ 3,793,924.50	$ 3,834,000.00

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Grand Park Event Center Senior Secured Note of 2015
(Grand Park Event Center Construction)

Final Year of Notes:	Pay 2041
Source of Payment:	COIT
Interest Rates:	4.50%
Early Redemption:	Anytime
Potential Refunding Savings:	None

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Grand Park Event Center Senior Secured Note of 2015
(Grand Park Event Center Construction)

Actual Debt Schedule

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
1/15/2022					
7/15/2022	375,068.52	4.50%	518,195.75	893,264.27	
1/15/2023	383,507.56	4.50%	509,756.71	893,264.27	1,786,528.54
7/15/2023	392,136.48	4.50%	501,127.79	893,264.27	
1/15/2024	400,959.55	4.50%	492,304.72	893,264.27	1,786,528.53
7/15/2024	409,981.14	4.50%	483,283.13	893,264.27	
1/15/2025	419,205.71	4.50%	474,058.55	893,264.26	1,786,528.53
7/15/2025	428,637.84	4.50%	464,626.42	893,264.26	
1/15/2026	438,282.19	4.50%	454,982.07	893,264.26	1,786,528.52
7/15/2026	448,143.54	4.50%	445,120.72	893,264.26	
1/15/2027	458,226.77	4.50%	435,037.49	893,264.26	1,786,528.52
7/15/2027	468,536.87	4.50%	424,727.39	893,264.26	
1/15/2028	479,078.95	4.50%	414,185.31	893,264.26	1,786,528.52
7/15/2028	489,858.23	4.50%	403,406.03	893,264.26	
1/15/2029	500,880.04	4.50%	392,384.22	893,264.26	1,786,528.53
7/15/2029	512,149.84	4.50%	381,114.42	893,264.26	
1/15/2030	523,673.21	4.50%	369,591.05	893,264.26	1,786,528.52
7/15/2030	535,455.86	4.50%	357,808.40	893,264.26	
1/15/2031	547,503.62	4.50%	345,760.65	893,264.27	1,786,528.53
7/15/2031	559,822.45	4.50%	333,441.82	893,264.27	
1/15/2032	572,418.45	4.50%	320,845.81	893,264.26	1,786,528.53
7/15/2032	585,297.87	4.50%	307,966.39	893,264.26	
1/15/2033	598,467.07	4.50%	294,797.19	893,264.26	1,786,528.53
7/15/2033	611,932.58	4.50%	281,331.68	893,264.26	
1/15/2034	625,701.06	4.50%	267,563.20	893,264.26	1,786,528.52
7/15/2034	639,779.34	4.50%	253,484.93	893,264.27	
1/15/2035	654,174.37	4.50%	239,089.89	893,264.26	1,786,528.53
7/15/2035	668,893.30	4.50%	224,370.97	893,264.27	
1/15/2036	683,943.39	4.50%	209,320.87	893,264.26	1,786,528.53
7/15/2036	699,332.12	4.50%	193,932.14	893,264.26	
1/15/2037	715,067.09	4.50%	178,197.17	893,264.26	1,786,528.52
7/15/2037	731,156.10	4.50%	162,108.16	893,264.26	
1/15/2038	747,607.12	4.50%	145,657.15	893,264.27	1,786,528.53
7/15/2038	764,428.28	4.50%	128,835.99	893,264.27	
1/15/2039	781,627.91	4.50%	111,636.35	893,264.26	1,786,528.53
7/15/2039	799,214.54	4.50%	94,049.72	893,264.26	
1/15/2040	817,196.87	4.50%	76,067.40	893,264.27	1,786,528.53
7/15/2040	835,583.80	4.50%	57,680.47	893,264.27	
1/15/2041	854,384.43	4.50%	38,879.83	893,264.26	1,786,528.53
7/15/2041	873,608.09	4.50%	19,656.18	893,264.27	893,264.27
	$ 23,030,922.15		$ 11,806,384.13	$ 34,837,306.28	$ 34,837,306.28

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Tax Increment Refunding Revenue Bonds of 2017
(Fire Station 83, South Union Streetscape, Midland Trail, Regional Detention)

Maximum Annual Payment:	$ 611,677.50
Final Year of Bonds:	Pay 2029
Source of Payment:	TIF Revenue
Interest Rates:	2.90%
Early Redemption:	8/1/22 at Par
Potential Refunding Savings:	No

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Tax Increment Refunding Revenue Bonds of 2017
(Fire Station 83, South Union Streetscape, Midland Trail, Regional Detention)

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
8/9/2017					
2/1/2018	$ 230,000.00	2.90%	$ 74,335.06	$ 304,335.06	
8/1/2018	230,000.00	2.90%	74,457.50	304,457.50	$ 608,792.56
2/1/2019	230,000.00	2.90%	71,122.50	301,122.50	
8/1/2019	60,000.00	2.90%	67,787.50	127,787.50	428,910.00
2/1/2020	60,000.00	2.90%	66,917.50	126,917.50	
8/1/2020	60,000.00	2.90%	66,047.50	126,047.50	252,965.00
2/1/2021	60,000.00	2.90%	65,177.50	125,177.50	
8/1/2021	60,000.00	2.90%	64,307.50	124,307.50	249,485.00
2/1/2022	65,000.00	2.90%	63,437.50	128,437.50	
8/1/2022	240,000.00	2.90%	62,495.00	302,495.00	430,932.50
2/1/2023	245,000.00	2.90%	59,015.00	304,015.00	
8/1/2023	245,000.00	2.90%	55,462.50	300,462.50	604,477.50
2/1/2024	255,000.00	2.90%	51,910.00	306,910.00	
8/1/2024	255,000.00	2.90%	48,212.50	303,212.50	610,122.50
2/1/2025	260,000.00	2.90%	44,515.00	304,515.00	
8/1/2025	260,000.00	2.90%	40,745.00	300,745.00	605,260.00
2/1/2026	265,000.00	2.90%	36,975.00	301,975.00	
8/1/2026	270,000.00	2.90%	33,132.50	303,132.50	605,107.50
2/1/2027	275,000.00	2.90%	29,217.50	304,217.50	
8/1/2027	280,000.00	2.90%	25,230.00	305,230.00	609,447.50
2/1/2028	280,000.00	2.90%	21,170.00	301,170.00	
8/1/2028	285,000.00	2.90%	17,110.00	302,110.00	603,280.00
2/1/2029	295,000.00	2.90%	12,977.50	307,977.50	
8/1/2029	295,000.00	2.90%	8,700.00	303,700.00	611,677.50
2/1/2030	305,000.00	2.90%	4,422.50	309,422.50	309,422.50
	$ 5,365,000.00		$ 1,164,880.06	$ 6,529,880.06	$ 6,529,880.06

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

2016 General Obligation Bonds
(Vehicles & Equipment)

Maximum Annual Payment:	$ 472,960.50
Final Year of Bonds:	Pay 2021
Source of Payment:	Property Taxes
Interest Rates:	1.61%
Early Redemption:	None
Potential Refunding Savings:	None Currently

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

2016 General Obligation Bonds
(Vehicles & Equipment)

Date	Principal	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
11/10/2016					
7/1/2017			$ 20,661.67	$ 20,661.67	
1/1/2018	$ 210,000	1.61%	16,100.00	226,100.00	$ 246,761.67
7/1/2018	210,000	1.61%	14,409.50	224,409.50	
1/1/2019	220,000	1.61%	12,719.00	232,719.00	457,128.50
7/1/2019	220,000	1.61%	10,948.00	230,948.00	
1/1/2020	220,000	1.61%	9,177.00	229,177.00	460,125.00
7/1/2020	230,000	1.61%	7,406.00	237,406.00	
1/1/2021	230,000	1.61%	5,554.50	235,554.50	472,960.50
7/1/2021	230,000	1.61%	3,703.00	233,703.00	
1/1/2022	230,000	1.61%	1,851.50	231,851.50	465,554.50
	$ 2,000,000.00		$ 102,530.17	$ 2,102,530.17	$ 2,102,530.17

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

2017 General Obligation Bonds (Vehicles & Equipment)

Maximum Annual Payment:	$ 427,339.50
Final Year of Bonds:	Pay 2022
Source of Payment:	Property Taxes
Interest Rates:	2.33%
Early Redemption:	None
Potential Refunding Savings:	None Currently

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

2017 General Obligation Bonds
(Vehicles & Equipment)

Date	Principal	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
12/19/2017					
7/1/2018	$ 190,000	2.33%	$ 24,853.33	$ 214,853.33	
1/1/2019	190,000	2.33%	21,086.50	211,086.50	$ 425,939.83
7/1/2019	190,000	2.33%	18,873.00	208,873.00	
1/1/2020	200,000	2.33%	16,659.50	216,659.50	425,532.50
7/1/2020	200,000	2.33%	14,329.50	214,329.50	
1/1/2021	200,000	2.33%	11,999.50	211,999.50	426,329.00
7/1/2021	200,000	2.33%	9,669.50	209,669.50	
1/1/2022	210,000	2.33%	7,339.50	217,339.50	427,009.00
7/1/2022	210,000	2.33%	4,893.00	214,893.00	
1/1/2023	210,000	2.33%	2,446.50	212,446.50	427,339.50
	$ 2,000,000.00		$ 132,149.83	$ 2,132,149.83	$ 2,132,149.83

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

2018 General Obligation Bonds

Maximum Annual Payment:	$ 1,055,430.33
Final Year of Bonds:	Pay 2021
Source of Payment:	Property Taxes
Interest Rates:	2.87%
Early Redemption:	None
Potential Refunding Savings:	None Currently

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

2018 General Obligation Bonds

Date	Principal	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
12/5/2018					
7/1/2019	$ 480,000	2.87%	$ 49,268.33	$ 529,268.33	
1/1/2020	490,000	2.87%	36,162.00	526,162.00	$ 1,055,430.33
7/1/2020	500,000	2.87%	29,130.50	529,130.50	
1/1/2021	500,000	2.87%	21,955.50	521,955.50	1,051,086.00
7/1/2021	510,000	2.87%	14,780.50	524,780.50	
1/1/2022	520,000	2.87%	7,462.00	527,462.00	1,052,242.50
	$ 3,000,000.00		$ 158,758.83	$ 3,158,758.83	$ 3,158,758.83

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

2019 General Obligation Bonds

Maximum Annual Payment:	$ 1,185,488.00
Final Year of Bonds:	Pay 2024
Source of Payment:	Property Taxes
Interest Rates:	1.76%
Early Redemption:	None
Potential Refunding Savings:	None Currently

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

2019 General Obligation Bonds

Date	Principal	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
12/12/2019					
7/1/2020			$ 48,644.44	$ 48,644.44	
1/1/2021	$ 520,000.00	1.76%	44,000.00	564,000.00	$ 612,644.44
7/1/2021	530,000.00	1.76%	39,424.00	569,424.00	
1/1/2022	550,000.00	1.76%	34,760.00	584,760.00	1,154,184.00
7/1/2022	550,000.00	1.76%	29,920.00	579,920.00	
1/1/2023	550,000.00	1.76%	25,080.00	575,080.00	1,155,000.00
7/1/2023	560,000.00	1.76%	20,240.00	580,240.00	
1/1/2024	570,000.00	1.76%	15,312.00	585,312.00	1,165,552.00
7/1/2024	580,000.00	1.76%	10,296.00	590,296.00	
1/1/2025	590,000.00	1.76%	5,192.00	595,192.00	1,185,488.00
	$ 5,000,000.00		$ 272,868.44	$ 5,272,868.44	$ 5,272,868.44

Arbitrage Yield Limit: 1.7598508 %
Weighted Average Maturity: 3.100778 Years

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

2020 General Obligation Bonds

Maximum Annual Payment:	$ 1,142,168
Final Year of Bonds:	Pay 2025
Source of Payment:	Property Taxes
Interest Rates:	1.01%
Early Redemption:	None
Potential Refunding Savings:	None Currently

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

2020 General Obligation Bonds

Date	Principal	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
1/1/2022					
7/1/2022	550,000.00	1.01%	22,473	572,473	
1/1/2023	550,000.00	1.01%	19,695	569,695	1,142,168
7/1/2023	550,000.00	1.01%	16,918	566,918	
1/1/2024	560,000.00	1.01%	14,140	574,140	1,141,058
7/1/2024	560,000.00	1.01%	11,312	571,312	
1/1/2025	560,000.00	1.01%	8,484	568,484	1,139,796
7/1/2025	560,000.00	1.01%	5,656	565,656	
1/1/2026	560,000.00	1.01%	2,828	562,828	1,128,484
	$ 4,450,000.00		$ 101,505.00	$ 4,551,505.00	$ 4,551,505.00

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Taxable Tax Increment Revenue Bonds of 2012B (Mainstreet)

Maximum Annual Payment:	$ 101,927
Final Year of Bonds:	Pay 2035
Source of Payment:	Main Street TIF
Interest Rates:	2.79%
Early Redemption:	2/1/23 at Par
Potential Refunding Savings:	No

Taxable Tax Increment Revenue Bonds of 2012B
(Mainstreet)

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
2/1/2022					
8/1/2022	35,000.00	2.79%	15,693.75	50,693.75	
2/1/2023	35,000.00	2.79%	15,205.50	50,205.50	100,899.25
8/1/2023	35,000.00	2.79%	14,717.25	49,717.25	
2/1/2024	35,000.00	2.79%	14,229.00	49,229.00	98,946.25
8/1/2024	35,000.00	2.79%	13,740.75	48,740.75	
2/1/2025	35,000.00	2.79%	13,252.50	48,252.50	96,993.25
8/1/2025	35,000.00	2.79%	12,764.25	47,764.25	
2/1/2026	35,000.00	2.79%	12,276.00	47,276.00	95,040.25
8/1/2026	35,000.00	2.79%	11,787.75	46,787.75	
2/1/2027	40,000.00	2.79%	11,299.50	51,299.50	98,087.25
8/1/2027	40,000.00	2.79%	10,741.50	50,741.50	
2/1/2028	40,000.00	2.79%	10,183.50	50,183.50	100,925.00
8/1/2028	40,000.00	2.79%	9,625.50	49,625.50	
2/1/2029	40,000.00	2.79%	9,067.50	49,067.50	98,693.00
8/1/2029	40,000.00	2.79%	8,509.50	48,509.50	
2/1/2030	40,000.00	2.79%	7,951.50	47,951.50	96,461.00
8/1/2030	40,000.00	2.79%	7,393.50	47,393.50	
2/1/2031	40,000.00	2.79%	6,835.50	46,835.50	94,229.00
8/1/2031	45,000.00	2.79%	6,277.50	51,277.50	
2/1/2032	45,000.00	2.79%	5,649.75	50,649.75	101,927.25
8/1/2032	45,000.00	2.79%	5,022.00	50,022.00	
2/1/2033	45,000.00	2.79%	4,394.25	49,394.25	99,416.25
8/1/2033	45,000.00	2.79%	3,766.50	48,766.50	
2/1/2034	45,000.00	2.79%	3,138.75	48,138.75	96,905.25
8/1/2034	45,000.00	2.79%	2,511.00	47,511.00	
2/1/2035	50,000.00	2.79%	1,883.25	51,883.25	99,394.25
8/1/2035	50,000.00	2.79%	1,185.75	51,185.75	
2/1/2036	35,000.00	2.79%	488.25	35,488.25	86,674.00
	$ 1,125,000.00		$ 239,591.25	$ 1,364,591.25	$ 1,364,591.25

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

TIF Revenue Bonds of 2016
(Ditch Road Extension)

Maximum Annual Payment:	$ 354,175
Final Year of Bonds:	Pay 2036
Source of Payment:	Eagletown TIF
Interest Rates:	2.00%-4.950%
Early Redemption:	2/1/27 at Par
Potential Refunding Savings:	No

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

TIF Revenue Bonds of 2016
(Ditch Road Extension)

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
2/1/2022					
8/1/2022	90,000.00	4.20%	86,865.00	176,865.00	
2/1/2023	90,000.00	4.20%	84,975.00	174,975.00	351,840.00
8/1/2023	95,000.00	4.20%	83,085.00	178,085.00	
2/1/2024	95,000.00	4.20%	81,090.00	176,090.00	354,175.00
8/1/2024	95,000.00	4.20%	79,095.00	174,095.00	
2/1/2025	100,000.00	4.20%	77,100.00	177,100.00	351,195.00
8/1/2025	100,000.00	4.20%	75,000.00	175,000.00	
2/1/2026	105,000.00	4.20%	72,900.00	177,900.00	352,900.00
8/1/2026	105,000.00	4.20%	70,695.00	175,695.00	
2/1/2027	105,000.00	4.20%	68,490.00	173,490.00	349,185.00
8/1/2027	110,000.00	4.60%	66,285.00	176,285.00	
2/1/2028	110,000.00	4.60%	63,755.00	173,755.00	350,040.00
8/1/2028	115,000.00	4.60%	61,225.00	176,225.00	
2/1/2029	115,000.00	4.60%	58,580.00	173,580.00	349,805.00
8/1/2029	120,000.00	4.60%	55,935.00	175,935.00	
2/1/2030	120,000.00	4.60%	53,175.00	173,175.00	349,110.00
8/1/2030	125,000.00	4.60%	50,415.00	175,415.00	
2/1/2031	130,000.00	4.60%	47,540.00	177,540.00	352,955.00
8/1/2031	130,000.00	4.95%	44,550.00	174,550.00	
2/1/2032	135,000.00	4.95%	41,332.50	176,332.50	350,882.50
8/1/2032	135,000.00	4.95%	37,991.25	172,991.25	
2/1/2033	140,000.00	4.95%	34,650.00	174,650.00	347,641.25
8/1/2033	145,000.00	4.95%	31,185.00	176,185.00	
2/1/2034	150,000.00	4.95%	27,596.25	177,596.25	353,781.25
8/1/2034	150,000.00	4.95%	23,883.75	173,883.75	
2/1/2035	155,000.00	4.95%	20,171.25	175,171.25	349,055.00
8/1/2035	160,000.00	4.95%	16,335.00	176,335.00	
2/1/2036	165,000.00	4.95%	12,375.00	177,375.00	353,710.00
8/1/2036	165,000.00	4.95%	8,291.25	173,291.25	
2/1/2037	170,000.00	4.95%	4,207.50	174,207.50	347,498.75
	$ 3,725,000.00		$ 1,538,773.75	$ 5,263,773.75	$ 5,263,773.75

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

COIT Lease Rental Bonds of 2016
(GP 2011/12 Construction BAN + Land)

Maximum Annual Payment:	$ 1,974,405.00
Final Year of Bonds:	Pay 2036
Source of Payment:	COIT
Interest Rates:	2.15%-2.55%
Early Redemption:	1/1/27 at Par
Potential Refunding Savings:	No

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

COIT Lease Rental Bonds of 2016
(GP 2011/12 Construction BAN + Land)

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service	Lease Payment
1/1/2022						
7/1/2022	670,000.00	2.15%	292,678.75	962,678.75		966,500.00
1/1/2023	680,000.00	2.15%	285,476.25	965,476.25	1,928,155.00	966,500.00
7/1/2023	685,000.00	2.15%	278,166.25	963,166.25		967,000.00
1/1/2024	695,000.00	2.15%	270,802.50	965,802.50	1,928,968.75	967,000.00
7/1/2024	700,000.00	2.15%	263,331.25	963,331.25		966,500.00
1/1/2025	710,000.00	2.15%	255,806.25	965,806.25	1,929,137.50	966,500.00
7/1/2025	715,000.00	2.15%	248,173.75	963,173.75		966,000.00
1/1/2026	725,000.00	2.15%	240,487.50	965,487.50	1,928,661.25	966,000.00
7/1/2026	730,000.00	2.15%	232,693.75	962,693.75		965,500.00
1/1/2027	740,000.00	2.55%	224,846.25	964,846.25	1,927,540.00	965,500.00
7/1/2027	750,000.00	2.55%	215,411.25	965,411.25		966,000.00
1/1/2028	755,000.00	2.55%	205,848.75	960,848.75	1,926,260.00	966,000.00
7/1/2028	765,000.00	2.55%	196,222.50	961,222.50		964,000.00
1/1/2029	775,000.00	2.55%	186,468.75	961,468.75	1,922,691.25	964,000.00
7/1/2029	785,000.00	2.55%	176,587.50	961,587.50		964,500.00
1/1/2030	795,000.00	2.55%	166,578.75	961,578.75	1,923,166.25	964,500.00
7/1/2030	805,000.00	2.55%	156,442.50	961,442.50		964,000.00
1/1/2031	815,000.00	2.55%	146,178.75	961,178.75	1,922,621.25	964,000.00
7/1/2031	825,000.00	2.55%	135,787.50	960,787.50		966,000.00
1/1/2032	840,000.00	2.55%	125,268.75	965,268.75	1,926,056.25	966,000.00
7/1/2032	850,000.00	2.55%	114,558.75	964,558.75		967,000.00
1/1/2033	860,000.00	2.55%	103,721.25	963,721.25	1,928,280.00	967,000.00
7/1/2033	870,000.00	2.55%	92,756.25	962,756.25		965,000.00
1/1/2034	880,000.00	2.55%	81,663.75	961,663.75	1,924,420.00	965,000.00
7/1/2034	890,000.00	2.55%	70,443.75	960,443.75		965,000.00
1/1/2035	905,000.00	2.55%	59,096.25	964,096.25	1,924,540.00	965,000.00
7/1/2035	915,000.00	2.55%	47,557.50	962,557.50		964,500.00
1/1/2036	925,000.00	2.55%	35,891.25	960,891.25	1,923,448.75	964,500.00
7/1/2036	940,000.00	2.55%	72,292.50	1,012,292.50		966,000.00
1/1/2037	950,000.00	2.55%	12,112.50	962,112.50	1,974,405.00	966,000.00
	$ 23,945,000.00		$ 4,993,351.25	$ 28,938,351.25	$ 28,938,351.25	

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

COIT Lease Rental Bonds of 2018
(GP 2013 Construction BAN)

Maximum Annual Payment:	$ 1,740,783.00
Final Year of Bonds:	Pay 2041
Source of Payment:	COIT
Interest Rates:	3.58%
Early Redemption:	1/1/27 at Par
Potential Refunding Savings:	No

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

COIT Lease Rental Bonds of 2018
(GP 2013 Construction BAN)

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service	Lease Payment
1/1/2022						
7/1/2022	440,000.00	3.58%	425,751.50	865,751.50		868,000.00
1/1/2023	450,000.00	3.58%	417,875.50	867,875.50	1,733,627.00	868,000.00
7/1/2023	460,000.00	3.58%	409,820.50	869,820.50		869,500.00
1/1/2024	465,000.00	3.58%	401,586.50	866,586.50	1,736,407.00	869,500.00
7/1/2024	475,000.00	3.58%	393,263.00	868,263.00		870,500.00
1/1/2025	485,000.00	3.58%	384,760.50	869,760.50	1,738,023.50	870,500.00
7/1/2025	490,000.00	3.58%	376,079.00	866,079.00		868,000.00
1/1/2026	500,000.00	3.58%	367,308.00	867,308.00	1,733,387.00	868,000.00
7/1/2026	510,000.00	3.58%	358,358.00	868,358.00		870,000.00
1/1/2027	520,000.00	3.58%	349,229.00	869,229.00	1,737,587.00	870,000.00
7/1/2027	530,000.00	3.58%	339,921.00	869,921.00		871,500.00
1/1/2028	540,000.00	3.58%	330,434.00	870,434.00	1,740,355.00	871,500.00
7/1/2028	545,000.00	3.58%	320,768.00	865,768.00		867,000.00
1/1/2029	555,000.00	3.58%	311,012.50	866,012.50	1,731,780.50	867,000.00
7/1/2029	565,000.00	3.58%	301,078.00	866,078.00		867,500.00
1/1/2030	575,000.00	3.58%	290,964.50	865,964.50	1,732,042.50	867,500.00
7/1/2030	590,000.00	3.58%	280,672.00	870,672.00		871,500.00
1/1/2031	600,000.00	3.58%	270,111.00	870,111.00	1,740,783.00	871,500.00
7/1/2031	610,000.00	3.58%	259,371.00	869,371.00		870,000.00
1/1/2032	620,000.00	3.58%	248,452.00	868,452.00	1,737,823.00	870,000.00
7/1/2032	630,000.00	3.58%	237,354.00	867,354.00		868,000.00
1/1/2033	640,000.00	3.58%	226,077.00	866,077.00	1,733,431.00	868,000.00
7/1/2033	655,000.00	3.58%	214,621.00	869,621.00		870,000.00
1/1/2034	665,000.00	3.58%	202,896.50	867,896.50	1,737,517.50	870,000.00
7/1/2034	675,000.00	3.58%	190,993.00	865,993.00		868,500.00
1/1/2035	690,000.00	3.58%	178,910.50	868,910.50	1,734,903.50	868,500.00
7/1/2035	700,000.00	3.58%	166,559.50	866,559.50		869,000.00
1/1/2036	715,000.00	3.58%	154,029.50	869,029.50	1,735,589.00	869,000.00
7/1/2036	725,000.00	3.58%	141,231.00	866,231.00		868,500.00
1/1/2037	740,000.00	3.58%	128,253.50	868,253.50	1,734,484.50	868,500.00
7/1/2037	755,000.00	3.58%	115,007.50	870,007.50		869,500.00
1/1/2038	765,000.00	3.58%	101,493.00	866,493.00	1,736,500.50	869,500.00
7/1/2038	780,000.00	3.58%	87,799.50	867,799.50		869,500.00
1/1/2039	795,000.00	3.58%	73,837.50	868,837.50	1,736,637.00	869,500.00
7/1/2039	810,000.00	3.58%	59,607.00	869,607.00		871,000.00
1/1/2040	825,000.00	3.58%	45,108.00	870,108.00	1,739,715.00	871,000.00
7/1/2040	840,000.00	3.58%	30,340.50	870,340.50		871,500.00
1/1/2041	855,000.00	3.58%	15,304.50	870,304.50	1,740,645.00	871,500.00
	$ 23,785,000.00		$ 9,206,238.50	$ 32,991,238.50	$ 32,991,238.50	

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

INDOT - 156th Street Bridge Loan

Maximum Annual Payment:	$ 472,551.56
Final Year of Bonds:	Pay 2020
Source of Payment:	Misc. Revenue
Interest Rates:	2.00%
Early Redemption:	None
Potential Refunding Savings:	No

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

INDOT - 156th Street Bridge Loan

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
3/28/17					
9/28/17	$ 223,383.49	2.00%	$ 12,892.29	$ 236,275.78	
3/28/18	225,617.32	2.00%	10,658.45	236,275.77	$ 472,551.55
9/28/18	227,873.50	2.00%	8,402.28	236,275.78	
3/28/19	230,152.23	2.00%	6,123.55	236,275.78	472,551.56
9/28/19	232,453.75	2.00%	3,822.02	236,275.77	
3/28/20	149,748.64	2.00%	1,497.49	151,246.13	387,521.90
	$ 1,289,228.93		$ 43,396.08	$ 1,332,625.01	$ 1,332,625.01

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Turf Lease of 2013

Maximum Annual Payment:	$ 844,425
Final Year of Bonds:	Pay 2023
Source of Payment:	Property Taxes
Interest Rates:	3.19%
Early Redemption:	Anytime
Potential Refunding Savings:	No

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Turf Lease of 2013

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
1/10/2022					
7/10/2022	402,637.39	3.19%	19,575.13	422,212.52	422,212.52
1/10/2023	409,059.45	3.19%	13,153.06	422,212.51	
7/10/2023	415,583.95	3.19%	6,628.56	422,212.51	844,425.03
	$ 1,227,280.79		$ 39,356.75	$ 1,266,637.54	$ 1,266,637.54

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Taxable Economic Development Revenue Bonds of 2015
(Metro Fibernet Project)

Maximum Annual Payment:	$ 178,538
Final Year of Bonds:	Pay 2039
Source of Payment:	Gigabit TIF
Interest Rates:	4.50%
Early Redemption:	8/1/25 at Par
Potential Refunding Savings:	No

Taxable Economic Development Revenue Bonds of 2015
(Metro Fibernet Project)

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
2/1/2022					
8/1/2022	40,000.00	4.50%	48,375.00	88,375.00	
2/1/2023	40,000.00	4.50%	47,475.00	87,475.00	175,850.00
8/1/2023	40,000.00	4.50%	46,575.00	86,575.00	
2/1/2024	40,000.00	4.50%	45,675.00	85,675.00	172,250.00
8/1/2024	45,000.00	4.50%	44,775.00	89,775.00	
2/1/2025	45,000.00	4.50%	43,762.50	88,762.50	178,537.50
8/1/2025	45,000.00	4.50%	42,750.00	87,750.00	
2/1/2026	45,000.00	4.50%	41,737.50	86,737.50	174,487.50
8/1/2026	45,000.00	4.50%	40,725.00	85,725.00	
2/1/2027	50,000.00	4.50%	39,712.50	89,712.50	175,437.50
8/1/2027	50,000.00	4.50%	38,587.50	88,587.50	
2/1/2028	50,000.00	4.50%	37,462.50	87,462.50	176,050.00
8/1/2028	50,000.00	4.50%	36,337.50	86,337.50	
2/1/2029	55,000.00	4.50%	35,212.50	90,212.50	176,550.00
8/1/2029	55,000.00	4.50%	33,975.00	88,975.00	
2/1/2030	55,000.00	4.50%	32,737.50	87,737.50	176,712.50
8/1/2030	55,000.00	4.50%	31,500.00	86,500.00	
2/1/2031	55,000.00	4.50%	30,262.50	85,262.50	171,762.50
8/1/2031	60,000.00	4.50%	29,025.00	89,025.00	
2/1/2032	60,000.00	4.50%	27,675.00	87,675.00	176,700.00
8/1/2032	60,000.00	4.50%	26,325.00	86,325.00	
2/1/2033	65,000.00	4.50%	24,975.00	89,975.00	176,300.00
8/1/2033	65,000.00	4.50%	23,512.50	88,512.50	
2/1/2034	65,000.00	4.50%	22,050.00	87,050.00	175,562.50
8/1/2034	65,000.00	4.50%	20,587.50	85,587.50	
2/1/2035	70,000.00	4.50%	19,125.00	89,125.00	174,712.50
8/1/2035	70,000.00	4.50%	17,550.00	87,550.00	
2/1/2036	70,000.00	4.50%	15,975.00	85,975.00	173,525.00
8/1/2036	75,000.00	4.50%	14,400.00	89,400.00	
2/1/2037	75,000.00	4.50%	12,712.50	87,712.50	177,112.50
8/1/2037	75,000.00	4.50%	11,025.00	86,025.00	
2/1/2038	80,000.00	4.50%	9,337.50	89,337.50	175,362.50
8/1/2038	80,000.00	4.50%	7,537.50	87,537.50	
2/1/2039	85,000.00	4.50%	5,737.50	90,737.50	178,275.00
8/1/2039	85,000.00	4.50%	3,825.00	88,825.00	
2/1/2040	85,000.00	4.50%	1,912.50	86,912.50	175,737.50
	$ 2,150,000.00		$ 1,010,925.00	$ 3,160,925.00	$ 3,160,925.00

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Storm Water District Revenue Bonds of 2017

Maximum Annual Payment:	$ 362,832
Final Year of Bonds:	Pay 2027
Source of Payment:	Storm Water Revenue
Interest Rates:	2.56%
Early Redemption:	1/1/25 at Par
Potential Refunding Savings:	No

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Storm Water District Revenue Bonds of 2017

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
1/1/2022					
7/1/2022	155,000.00	2.56%	25,536.00	180,536.00	
1/1/2023	155,000.00	2.56%	23,552.00	178,552.00	359,088.00
7/1/2023	160,000.00	2.56%	21,568.00	181,568.00	
1/1/2024	160,000.00	2.56%	19,520.00	179,520.00	361,088.00
7/1/2024	165,000.00	2.56%	17,472.00	182,472.00	
1/1/2025	165,000.00	2.56%	15,360.00	180,360.00	362,832.00
7/1/2025	165,000.00	2.56%	13,248.00	178,248.00	
1/1/2026	170,000.00	2.56%	11,136.00	181,136.00	359,384.00
7/1/2026	170,000.00	2.56%	8,960.00	178,960.00	
1/1/2027	175,000.00	2.56%	6,784.00	181,784.00	360,744.00
7/1/2027	175,000.00	2.56%	4,544.00	179,544.00	
1/1/2028	180,000.00	2.56%	2,304.00	182,304.00	361,848.00
	$ 1,995,000.00		$ 169,984.00	$ 2,164,984.00	$ 2,164,984.00

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

LIT Bond Anticipation Note of 2019
(Grand Junction Construction)

Maximum Annual Payment:	$ 35,917,235.00
Final Year of Bonds:	Pay 2023
Source of Payment:	LIT
Interest Rates:	2.65%
Early Redemption:	Anytime
Potential Refunding Savings:	No

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

LIT Bond Anticipation Note of 2019
(Grand Junction Construction)

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service
4/1/2019					
10/1/2019			$ 463,617.50	$ 463,617.50	
4/1/2020			463,617.50	463,617.50	$ 927,235.00
10/1/2020			463,617.50	463,617.50	
4/1/2021			463,617.50	463,617.50	927,235.00
10/1/2021			463,617.50	463,617.50	
4/1/2022			463,617.50	463,617.50	927,235.00
10/1/2022			463,617.50	463,617.50	
4/1/2023			463,617.50	463,617.50	927,235.00
10/1/2023			463,617.50	463,617.50	
4/1/2024	$ 34,990,000.00	2.65%	463,617.50	35,453,617.50	35,917,235.00
	$ 34,990,000.00		$ 4,636,175.00	$ 39,626,175.00	$ 39,626,175.00

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Public Safety Building Lease Rental Bonds, Series 2022

Maximum Annual Payment:	$ 925,599.55
Final Year of Bonds:	Pay 2041
Source of Payment:	Property Tax
Interest Rates:	2.43
Early Redemption:	1/1/2032
Potential Refunding Savings:	None

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Public Safety Building Lease Rental Bonds, Series 2022

Date	Principal Amount	Interest Rate	Interest Amount	Semi-Annual Debt Service	Annual Debt Service	Semi-Annual Lease Payment
12/15/2021						
8/1/2022			$146,682.38	$ 146,682		Capitalized
2/1/2023			152,617.50	152,618	$ 299,300	Capitalized
8/1/2023			152,617.50	152,618		Capitalized
2/1/2024	$ 310,000	** %	152,618	462,618	615,235	468,000
8/1/2024	313,000	** %	149,707	462,707		465,500
2/1/2025	316,000	** %	146,768	462,768	925,474	465,500
8/1/2025	319,000	** %	143,798	462,798		465,500
2/1/2026	322,000	** %	140,801	462,801	925,600	465,500
8/1/2026	325,000	** %	137,776	462,776		465,500
2/1/2027	328,000	** %	134,724	462,724	925,500	465,500
8/1/2027	331,000	** %	131,643	462,643		465,500
2/1/2028	334,000	** %	128,532	462,532	925,175	465,500
8/1/2028	337,000	** %	125,393	462,393		465,000
2/1/2029	340,000	** %	122,227	462,227	924,620	465,000
8/1/2029	343,000	** %	119,033	462,033		465,000
2/1/2030	347,000	** %	115,811	462,811	924,843	465,000
8/1/2030	350,000	** %	112,549	462,549		465,000
2/1/2031	353,000	** %	109,259	462,259	924,807	465,000
8/1/2031	356,000	** %	105,941	461,941		465,000
2/1/2032	360,000	** %	102,599	462,599	924,541	465,000
8/1/2032	363,000	2.43%	99,217	462,217		465,500
2/1/2033	368,000	2.43%	94,806	462,806	925,023	465,500
8/1/2033	372,000	2.43%	90,335	462,335		465,000
2/1/2034	376,000	2.43%	85,815	461,815	924,151	465,000
8/1/2034	381,000	2.43%	81,247	462,247		465,000
2/1/2035	386,000	2.43%	76,618	462,618	924,865	465,000
8/1/2035	390,000	2.43%	71,928	461,928		465,000
2/1/2036	395,000	2.43%	67,190	462,190	924,118	465,000
8/1/2036	400,000	2.43%	62,390	462,390		465,000
2/1/2037	405,000	2.43%	57,530	462,530	924,921	465,000
8/1/2037	410,000	2.43%	52,610	462,610		465,500
2/1/2038	415,000	2.43%	47,628	462,628	925,238	465,500
8/1/2038	420,000	2.43%	42,586	462,586		465,500
2/1/2039	425,000	2.43%	37,483	462,483	925,069	465,500
8/1/2039	430,000	2.43%	32,319	462,319		465,000
2/1/2040	435,000	2.43%	27,095	462,095	924,414	465,000
8/1/2040	441,000	2.43%	21,809	462,809		465,500
2/1/2041	446,000	2.43%	16,451	462,451	925,260	465,500
8/1/2041	451,000	2.43%	11,032	462,032		465,000
2/1/2042	457,000	2.43%	5,553	462,553	924,585	465,000
	$ 13,850,000		$ 3,712,737	$17,562,737	$17,562,737	$ 17,216,000

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Summary of Outstanding Debt

Bond Issue	Outstanding 12/31/2020	Issued in 2021	Retired in 2021	G.O. Outstanding 12/31/2021	Estimated Balance 12/31/2021	Interest Paid 2021
2014 First Mortgage Refunding Bonds	275,000		275,000		-	2,118
2016 General Obligation Bonds	690,000		460,000	230,000	230,000	9,258
2017 General Obligation Bonds	1,030,000		400,000	630,000	630,000	21,669
2018 General Obligation Bonds	1,530,000		1,010,000	520,000	520,000	36,736
2019 General Obligation Bonds	5,000,000		1,050,000	3,950,000	3,950,000	83,424
2020 General Obligation Bonds	5,000,000		-	5,000,000	5,000,000	31,142
2013 TURF Lease	2,397,661		774,064	-	1,623,597	70,361
Grand Park Event Center Note of 2015	24,107,330		709,593	-	23,397,737	1,076,936
2016 COIT Lease Rental Bonds	25,915,000		1,305,000	-	24,610,000	621,236
2018 COIT Lease Rental Bonds	25,065,000		845,000	-	24,220,000	889,809
LIT Bond Anticipation Note of 2019	34,990,000		-		34,990,000	927,235
TIF Bonds of 2016	3,980,000		170,000	-	3,810,000	181,398
TIF Bonds of 2012B (Mainstreet)	1,215,000		60,000	-	1,155,000	33,480
TIF Refunding Bonds of 2017	4,495,000		120,000	-	4,375,000	129,485
Gigabit TIF	2,260,000		70,000	-	2,190,000	100,913
156th Street Bridge Loan	-		-	-	-	-
Storm Water Bonds of 2017	2,450,000		300,000	-	2,150,000	60,800
Total	$140,399,991	$ -	$ 7,548,657	$ 10,330,000	$ 132,851,334	$ 4,275,999

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	65,741,335	32.16%
2015	86,201,325	31.12%
2016	43,912,832	-49.06%
2017	63,128,608	43.76%
2018	62,575,646	-0.88%
2019	70,294,865	12.34%
2020	82,554,165	17.44%
2021	68,330,727	-17.23%

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

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	59,170	10.06%
2013	60,519	2.28%
2014	63,799	5.42%
2015	66,867	4.81%
2016	69,299	3.64%
2017	71,816	3.63%
2018	74,717	4.04%
2019	77,263	7.58%
2020	80,426	4.09%

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	128,929,046	4.83%
2017	142,978,394	10.90%
2018	161,231,613	12.77%
2019	156,493,758	-2.94%
2020	170,018,838	8.64%
2021	188,426,129	10.83%
2022	181,639,856	-3.60%
2023	211,591,217	16.49%

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

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%
2015	164,518	3.10%
2016	171,284	4.11%
2017	175,574	2.50%
2018	179,734	2.37%
2019	184,661	2.74%
2020	185,662	0.54%
2021	188,744	1.66%

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%
2015	3.40%	-17.07%
2016	2.90%	-14.71%
2017	2.70%	-6.90%
2018	2.60%	-3.70%
2019	2.50%	-3.85%
2020	2.90%	11.54%
2021	2.20%	-12.00%

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%
2015	5,528	-15.95%
2016	4,940	-10.64%
2017	4,799	-2.85%
2018	4,629	-3.54%
2019	4,657	0.60%
2020	5,389	15.72%
2021	4,141	-23.16%

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

COIT Distributions for the Years 2008-2021: Abstract Levy by Amount

ACTUAL

	Abstract Levy by Amount	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	County Unit	$ 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	$ 89,497,490.00	$ 93,916,195.00	$ 99,047,203.00	$ 101,718,601.00	$ 107,581,645.00	$ 114,977,087.00
Townships	Adams Township	$ 274,243.21	$ 275,258.00	$ 273,034.00	$ 282,519.00	$ 291,348.00	$ 408,072.00	$ 464,828.00	$ 497,964.00	$ 532,350.00	$ 562,604.00	$ 578,364.00	$ 598,925.00	$ 646,658.00
	Clay Township	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	8,900,150.00	9,320,686.00	10,159,730.00	9,102,838.00	8,401,746.00	8,426,089.00
	Delaware Township	680,225.27	660,573.00	645,887.00	666,380.00	683,348.00	810,115.00	878,900.00	925,559.00	982,756.00	1,032,650.00	1,049,164.00	1,102,135.00	1,171,499.00
	Fall Creek Township	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	937,939.00	948,169.00	993,985.00	1,446,804.00	1,345,471.00	1,441,261.00
	Jackson Township	317,314.89	326,261.00	309,314.00	293,987.00	292,548.00	443,808.00	515,058.00	526,823.00	992,706.00	1,226,121.00	1,337,694.00	1,446,497.00	1,563,395.00
	Noblesville Township	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	2,664,083.00	2,848,748.00	2,661,609.00	2,499,550.00	2,352,744.00	2,343,770.00
	Washington Township	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	1,373,799.00	1,466,183.00	1,549,571.00	1,605,701.00	1,706,073.00	1,805,619.00
	Wayne Township	231,213.92	218,509.00	210,456.00	215,058.00	220,823.00	360,054.00	425,789.00	461,707.00	495,151.00	523,577.00	539,030.00	570,949.00	611,250.00
	White River Township	329,952.41	327,465.00	326,293.00	331,363.00	326,233.00	478,774.00	448,723.00	546,405.00	600,542.00	634,726.00	651,238.00	681,870.00	620,035.00
	Townships Subtotal	$ 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	$ 16,834,429.00	$ 18,187,291.00	$ 19,344,573.00	$ 18,810,383.00	$ 18,206,410.00	$ 18,629,576.00
City/Town	Carmel Civil City	$ 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	86,141,521.00	$ 90,615,746.00	$ 94,878,023.00	$ 97,880,750.00	$ 105,829,232.00	$ 109,627,611.00
	Noblesville Civil City	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	42,575,466.00	44,943,872.00	47,304,697.00	48,779,465.00	52,136,238.00	56,764,801.00
	Arcadia Civil Town	474,359.86	465,194.00	458,220.00	585,879.00	644,801.00	854,182.00	957,324.00	1,041,410.00	851,949.00	793,596.00	771,435.00	794,989.00	842,144.00
	Atlanta Civil Town	133,889.30	132,715.00	131,344.00	168,998.00	186,369.00	247,383.00	282,117.00	308,554.00	261,828.00	249,081.00	244,679.00	247,932.00	266,490.00
	Cicero Civil Town	2,216,191.10	2,172,611.00	2,077,639.00	2,124,559.00	2,172,427.00	2,254,500.00	2,345,083.00	2,358,290.00	2,460,869.00	2,577,911.00	2,644,195.00	2,814,737.00	3,018,562.00
	Fishers Civil City	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	47,323,506.00	49,589,836.00	51,942,349.00	53,252,387.00	55,551,800.00	63,853,404.00
	Sheridan Civil Town	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	1,860,145.00	1,902,156.00	1,996,563.00	2,065,962.00	2,167,391.00	2,270,721.00
	Westfield Civil City	**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**	**25,248,604.00**	**27,745,627.00**	**30,329,603.00**	**32,633,976.00**	**36,061,010.00**	**39,747,351.00**
	City/Town Subtotal	$ 142,904,023.65	$ 145,665,872.00	$ 149,608,810.00	$ 163,701,885.00	$ 172,973,179.00	$ 182,804,092.00	$ 190,282,676.00	$ 206,857,496.00	$ 218,371,883.00	$ 230,071,823.00	$ 238,272,849.00	$ 255,603,329.00	$ 276,391,084.00
Library	**Libraries**													
	Hamilton North Public Library	$ 701,821.16	$ 695,617.00	$ 668,141.00	$ 652,093.00	$ 706,290.00	$ 735,897.00	$ 775,778.00	784,554.00	$ 663,870.00	$ 781,492.00	$ 540,406.00	$ 459,204.00	$ 442,231.00
	Carmel-Clay Public Library	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	8,805,718.00	9,206,727.00	9,621,371.00	9,266,229.00	8,200,313.00	8,073,628.00
	Hamilton East Public Library	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	9,759,694.00	10,207,114.00	10,541,165.00	10,646,997.00	11,160,729.00	11,304,120.00
	Sheridan Public Library	295,764.77	255,524.00	304,021.00	337,421.00	338,967.00	358,981.00	369,890.00	289,575.00	375,683.00	376,557.00	457,850.00	445,223.00	469,295.00
	Westfield Public Library	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	1,174,969.00	1,120,978.00	1,144,733.00	1,192,128.00	1,293,893.00	1,440,402.00
	Library Subtotal	$ 18,072,629.01	$ 17,521,669.00	$ 17,127,005.00	$ 18,557,301.00	$ 19,095,969.00	$ 20,194,905.00	$ 20,714,153.00	$ 20,814,510.00	$ 21,574,372.00	$ 22,465,318.00	$ 22,103,610.00	$ 21,559,362.00	$ 21,729,676.00
Special	**Special**													
	Hamilton County Solid Waste	$ 869,423.77	$ 861,325.00	$ 837,541.00	$ 876,612.00	$ 899,854.00	$ 943,230.00	$ 983,949.00	1,013,875.00	$ 1,072,891.00	$ 1,133,565.00	$ 1,162,838.00	$ -	$ 1,317,575.00
	Hamilton County Airport Authority	$ -	$ -	$ -	$ -	$ -	$ -	$ -	32,941.00	34,845.00	92,588.00	94,886.00	97,967.00	102,442.00
	Special Subtotal	$ 869,423.77	$ 861,325.00	$ 837,541.00	$ 876,612.00	$ 899,854.00	$ 943,230.00	$ 983,949.00	$ 1,046,816.00	$ 1,107,736.00	$ 1,226,153.00	$ 1,257,724.00	$ 97,967.00	$ 1,420,017.00
	Grand Total for Hamilton County	$ 261,939,070.75	$ 262,510,636.00	$ 264,863,361.00	$ 281,318,496.00	$ 294,041,680.00	$ 305,526,468.00	$ 316,359,520.00	$ 335,050,741.00	$ 353,157,477.00	$ 372,155,070.00	$ 382,163,167.00	$ 403,048,713.00	$ 433,147,440.00

WESTFIELD, INDIANA
Comprehensive Financial Plan

COIT Distributions for the Years 2008-2021: Abstract Levy and Distributive Shares by Percentage

ACTUAL

	Abstract Levy Distribution by Percentag	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	County Unit	30.00%	30.52%	30.16%	29.60%	29.49%	28.13%	27.65%	26.71%	26.59%	26.61%	26.62%	26.69%	26.54%
Townships	Adams Township	0.10%	0.10%	0.10%	0.10%	0.10%	0.13%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%
	Clay Township	5.42%	4.37%	4.31%	3.25%	2.96%	2.88%	2.95%	2.66%	2.64%	2.73%	2.38%	2.08%	1.95%
	Delaware Township	0.26%	0.25%	0.24%	0.24%	0.23%	0.27%	0.28%	0.28%	0.28%	0.28%	0.27%	0.27%	0.27%
	Fall Creek Township	0.92%	0.92%	0.68%	0.48%	0.37%	0.32%	0.32%	0.28%	0.27%	0.27%	0.38%	0.33%	0.33%
	Jackson Township	0.12%	0.12%	0.12%	0.10%	0.10%	0.15%	0.16%	0.16%	0.28%	0.33%	0.35%	0.36%	0.36%
	Noblesville Township	0.69%	0.58%	0.50%	0.53%	0.55%	0.72%	0.79%	0.80%	0.81%	0.72%	0.65%	0.58%	0.54%
	Washington Township	0.48%	0.43%	0.42%	0.40%	0.39%	0.38%	0.41%	0.41%	0.42%	0.42%	0.42%	0.42%	0.42%
	Wayne Township	0.09%	0.08%	0.08%	0.08%	0.08%	0.12%	0.13%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%
	White River Township	0.13%	0.12%	0.12%	0.12%	0.11%	0.16%	0.14%	0.16%	0.17%	0.17%	0.17%	0.17%	0.14%
	Townships Subtotal	8.22%	6.99%	6.57%	5.30%	4.88%	5.12%	5.34%	5.02%	5.15%	5.20%	4.92%	4.52%	4.30%
City/Town	Carmel Civil City	22.65%	22.41%	21.50%	23.07%	23.07%	23.24%	23.39%	25.71%	25.66%	25.49%	25.61%	26.26%	25.31%
	Noblesville Civil City	12.90%	13.51%	13.52%	13.16%	12.75%	13.04%	13.04%	12.71%	12.73%	12.71%	12.76%	12.94%	13.11%
	Arcadia Civil Town	0.18%	0.18%	0.17%	0.21%	0.22%	0.28%	0.30%	0.31%	0.24%	0.21%	0.20%	0.20%	0.19%
	Atlanta Civil Town	0.05%	0.05%	0.05%	0.06%	0.06%	0.08%	0.09%	0.09%	0.07%	0.07%	0.06%	0.06%	0.06%
	Cicero Civil Town	0.85%	0.83%	0.78%	0.76%	0.74%	0.74%	0.74%	0.70%	0.70%	0.69%	0.69%	0.70%	0.70%
	Fishers Civil Town	12.14%	11.85%	12.68%	13.24%	13.98%	14.37%	14.47%	14.12%	14.04%	13.96%	13.93%	13.78%	14.74%
	Sheridan Civil Town	0.56%	0.58%	0.55%	0.54%	0.53%	0.55%	0.57%	0.56%	0.54%	0.54%	0.54%	0.54%	0.52%
	Westfield Civil Town	**5.22%**	**6.09%**	**7.23%**	**7.16%**	**7.48%**	**7.53%**	**7.54%**	**7.54%**	**7.86%**	**8.15%**	**8.54%**	**8.95%**	**9.18%**
	City/Town Subtotal	54.56%	55.49%	56.49%	58.19%	58.83%	59.83%	60.15%	61.74%	61.83%	61.82%	62.35%	63.42%	63.81%
Library	**Libraries**													
	Hamilton North Public Library	0.27%	0.26%	0.25%	0.23%	0.24%	0.24%	0.25%	0.23%	0.19%	0.21%	0.14%	0.11%	0.10%
	Carmel-Clay Public Library	2.79%	2.74%	2.62%	2.52%	2.56%	2.64%	2.68%	2.63%	2.61%	2.59%	2.42%	2.03%	1.86%
	Hamilton East Public Library	3.22%	3.11%	2.99%	3.25%	3.11%	3.14%	3.06%	2.91%	2.89%	2.83%	2.79%	2.77%	2.61%
	Sheridan Public Library	0.11%	0.10%	0.11%	0.12%	0.12%	0.12%	0.12%	0.09%	0.11%	0.10%	0.12%	0.11%	0.11%
	Westfield Public Library	0.51%	0.46%	0.49%	0.47%	0.47%	0.47%	0.44%	0.35%	0.32%	0.31%	0.31%	0.32%	0.33%
	Library Subtotal	6.90%	6.67%	6.47%	6.60%	6.49%	6.61%	6.55%	6.21%	6.11%	6.04%	5.78%	5.35%	5.02%
Special	**Special**													
	Hamilton County Solid Waste Mgmt.	0.33%	0.33%	0.32%	0.31%	0.31%	0.31%	0.31%	0.30%	0.30%	0.30%	0.30%	0.00%	0.30%
	Hamilton County Airport								0.01%	0.01%	0.02%	0.02%	0.02%	0.02%
	Special Subtotal	0.33%	0.33%	0.32%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.33%	0.33%	0.02%	0.33%
	Growth Factor	-1%	0%	-18%	22%	6%	10.4%	5.1%	4.8%	10.9%	7.3%	2.0%	8.6%	14.4%
	Adjusted COIT	$ 100,257,907	$ 99,862,358	$ 82,355,905	$ 100,063,728	$ 105,945,754	$ 116,996,444	$ 122,989,329	$ 128,929,044	$ 142,978,395	$ 153,450,145	$ 156,493,758	$ 170,018,838	$ 194,536,129

WESTFIELD, INDIANA
Comprehensive Financial Plan

COIT Distributions for the Years 2009-2021: Distributive Shares by Amount

ACTUAL

	Distributive Shares by Amount	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	County Unit	$ 31,660,027	$ 29,955,394	$ 25,132,639	$ 30,179,369	$ 31,362,561	$ 34,504,027	$ 34,598,529	$ 35,652,383	$ 38,191,849	$ 40,786,847	$ 41,635,132	$ 45,238,283	$ 50,127,336	$ 48,202,525
Townships	Adams Township	$ 110,389	$ 104,553	$ 86,355	$ 103,151	$ 106,398	$ 115,925	$ 164,269	$ 189,436	$ 212,499	$ 231,194	$ 236,494	$ 257,221	$ 279,067	$ 271,102
	Clay Township	5,045,939	5,415,469	3,602,175	4,310,362	3,445,038	3,458,064	3,539,280	3,809,515	3,798,019	4,047,879	4,270,708	4,048,392	3,914,768	3,532,519
	Delaware Township	289,950	259,331	207,238	244,012	250,962	271,898	326,111	358,187	394,970	426,801	434,081	466,605	513,536	491,113
	Fall Creek Township	895,350	920,524	755,216	679,356	507,132	438,726	388,485	418,032	400,253	411,780	417,828	643,451	626,918	604,228
	Jackson Township	129,665	120,974	102,356	116,857	110,717	116,402	178,654	209,907	224,815	431,122	515,408	594,925	6,783,991	655,431
	Noblesville Township	893,572	692,369	474,905	495,835	566,449	637,802	886,334	1,015,867	1,136,862	1,237,182	1,118,825	1,111,649	1,096,254	982,593
	Washington Township	613,456	477,170	357,658	423,836	420,985	455,365	473,288	528,751	586,250	636,748	651,372	714,119	794,939	756,980
	Wayne Township	108,002	88,149	68,552	79,509	80,992	87,863	144,939	173,526	197,027	215,039	220,089	239,728	266,032	256,258
	White River Township	139,618	125,792	102,734	123,271	124,793	129,805	192,730	182,872	233,171	260,809	266,811	289,631	317,715	259,941
	Townships Subtotal	$ 8,225,941	$ 8,204,331	$ 5,757,189	$ 6,576,189	$ 5,613,466	$ 5,711,850	$ 6,294,090	$ 6,886,093	$ 7,183,866	$ 7,898,554	$ 8,131,616	$ 8,365,721	$ 14,593,220	$ 7,810,165
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	$ 30,158,800	$ 36,759,735	$ 39,353,494	$ 39,882,591	$ 43,531,440	$ 44,619,726	$ 45,735,219
	Noblesville Civil City	13,183,558	12,884,599	11,128,754	13,527,540	13,941,052	14,911,368	16,034,385	16,812,563	18,168,507	19,518,665	19,884,836	21,694,157	24,292,719	23,797,843
	Arcadia Civil Town	186,085	180,846	145,943	173,113	220,645	256,560	343,850	390,147	444,408	369,993	333,593	343,088	370,423	353,057
	Atlanta Civil Town	54,211	51,044	41,636	49,621	63,645	74,154	99,584	114,974	131,671	113,709	104,703	108,818	115,523	111,722
	Cicero Civil Town		844,907	681,600	784,919	800,118	864,388	907,546	955,714	1,006,369	1,068,730	1,083,642	1,175,978	1,311,518	1,265,490
	Fishers Civil City	11,886,123	12,124,954	9,758,532	12,693,048	14,028,258	16,355,186	17,672,584	18,660,687	20,194,669	21,536,360	21,834,303	23,683,442	30,575,268	26,994,253
	Sheridan Civil Town	613,964	564,194	477,198	547,584	569,980	617,290	680,787	732,765	793,792	826,087	839,268	918,815	1,009,889	951,968
	Westfield Civil City	**3,641,672**	**5,207,856**	**5,013,168**	**7,234,669**	**7,581,538**	**8,753,626**	**9,263,083**	**9,722,082**	**10,774,502**	**12,049,643**	**12,749,245**	**14,513,619**	**16,802,516**	**16,663,517**
	City/Town Subtotal	$ 52,689,400	$ 54,481,115	$ 45,698,890	$ 56,521,276	$ 61,650,832	$ 68,824,415	$ 73,587,579	$ 77,547,732	$ 88,273,653	$ 94,836,681	$ 96,712,181	$ 105,969,357	$ 119,097,582	$ 115,873,069
Library	**Libraries**														
	Hamilton North Public Library	$ 292,367	$ 267,564	$ 218,232	$ 252,420	$ 245,581	$ 281,026	$ 296,234	$ 316,160	$ 334,798	$ 288,312	$ 328,505	$ 240,340	$ 213,965	$ 185,399
	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	3,458,657	3,757,722	3,998,388	4,044,406	4,121,059	3,820,911	3,384,755
	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	3,948,833	4,164,818	4,432,845	4,431,047	4,735,141	5,200,307	4,739,093
	Sheridan Public Library	78,544	112,758	80,164	114,857	127,074	134,872	144,507	150,745	123,572	163,155	158,288	203,624	207,450	196,745
	Westfield Public Library	594,548	506,821	380,347	487,103	500,926	547,607	575,711	567,443	501,402	486,829	481,196	530,186	602,885	603,868
	Library Subtotal	$ 7,326,459	$ 6,890,057	$ 5,496,969	$ 6,470,476	$ 6,988,759	$ 7,598,108	$ 8,129,435	$ 8,441,838	$ 8,882,312	$ 9,369,529	$ 9,443,442	$ 9,830,350	$ 10,045,518	$ 9,109,860
Special	**Special**														
	Hamilton County Solid Waste	$ 356,080	$ 331,461	$ 270,218	$ 316,418	$ 330,136	$ 358,044	$ 379,696	$ 400,998	$ 432,658	$ 465,946	$ 476,501	$ 517,160	$ 570,031	$ 552,375
	Hamilton County Airport Authority									14,057	92,588	94,886	97,967	102,442	91,862
	Special Subtotal	$ 356,080	$ 331,461	$ 270,218	$ 316,418	$ 330,136	$ 358,044	$ 379,696	$ 400,998	$ 446,715	$ 558,534	$ 571,387	$ 615,127	$ 672,473	$ 644,237
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	$ 142,978,395	$ 153,450,145	$ 156,493,758	$ 170,018,838	$ 194,536,129	$ 181,639,856
	Annual County % Change		-0.39%	-17.53%	21.50%	5.88%	10.43%	5.12%	4.83%	10.90%	7.32%	1.98%	8.64%	14.42%	-6.63%

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Hamilton County 2023 Certified Public Safety LOIT Distribution (.1% Rate)

Unit	% of Total Shares	Estimated Shares
Hamilton County	**100.00%**	**$ 21,159,122**
Carmel Civil City	0.00%	$ -
Noblesville Civil City	0.00%	-
Arcadia Civil Town	0.00%	-
Atlanta Civil Town	0.00%	-
Cicero Civil Town	0.00%	-
Fishers Civil City	0.00%	-
Sheridan Civil Town	0.00%	-
Westfield Civil City	0.00%	-
Total Cities and Towns		**$ -**
Total County		$ 21,159,122

NOTE: The County chose to keep the entire amount for E911 Costs.

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

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	128,929,046
2017 Certified COIT Distribution	142,978,394
2018 Certified COIT Distribution	161,231,613
2019 Certified COIT Distribution	156,493,758
2020 Certified COIT Distribution	170,018,838
2021 Certified COIT Distribution	188,426,129
2022 Certified COIT Distribution	181,639,856
2023 Certified COIT Distribution	211,591,217

	Expected Future Period Revenue		
Estimated Distribution for New .05% Rate	$ 10,375,000	to	$ 10,750,000
Estimated Distribution for New .10% Rate	20,750,000	to	21,500,000
Estimated Distribution for New .25% Rate	51,875,000	to	53,750,000

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/Revenue and Spending Plan

Individual Income Tax Impact

Federal Adjusted Gross Income **(1)**	Indiana Deductions and Exemptions **(2)**	Indiana Taxable Income	Estimated Annual Income Tax Impact Change in Tax Rate 0.05%	0.10%	0.25%
$ 10,000	$ 6,000	$ 4,000	$ 2.00	$ 4.00	$ 10.00
15,000	6,000	9,000	4.50	9.00	22.50
20,000	6,000	14,000	7.00	14.00	35.00
25,000	6,000	19,000	9.50	19.00	47.50
30,000	6,000	24,000	12.00	24.00	60.00
35,000	6,000	29,000	14.50	29.00	72.50
40,000	6,000	34,000	17.00	34.00	85.00
45,000	6,000	39,000	19.50	39.00	97.50
50,000	6,000	44,000	22.00	44.00	110.00
55,000	6,000	49,000	24.50	49.00	122.50
60,000	6,000	54,000	27.00	54.00	135.00
65,000	6,000	59,000	29.50	59.00	147.50
70,000	6,000	64,000	32.00	64.00	160.00
75,000	6,000	69,000	34.50	69.00	172.50
80,000	6,000	74,000	37.00	74.00	185.00
85,000	6,000	79,000	39.50	79.00	197.50
90,000	6,000	84,000	42.00	84.00	210.00
95,000	6,000	89,000	44.50	89.00	222.50
100,000	6,000	94,000	47.00	94.00	235.00
110,000	6,000	104,000	52.00	104.00	260.00
120,000	6,000	114,000	57.00	114.00	285.00
130,000	6,000	124,000	62.00	124.00	310.00
140,000	6,000	134,000	67.00	134.00	335.00
150,000	6,000	144,000	72.00	144.00	360.00

(1) Federal Adjusted Gross Income includes all wages, distributions and interest earnings required to be reported on the federal tax return.

(2) Indiana exemptions are based upon $1,000 for each person included on the return plus an additional $1,500 for each child and an additional $1,000 for each person over the age of 65 or blind. There are several categories of deductions available to Indiana residents. The primary deduction relates to rent paid for housing and property taxes paid on the taxpayer's residence. Taxpayers cannot claim both deductions and the deduction is limited to $2,500 for property taxes and $3,000 for rent paid for housing. For illustration purposes, we have assumed an average total deduction and exemption of $6,000.

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

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%
E911	0.10%	0.10%
Total Hamilton County Income Tax Rate	1.10%	1.15%
Estimated Income Taxes Paid		
Hamilton County Median Household Income (2020)	$ 96,359	$ 96,359
Estimated Indiana Income Deductions/Exemptions	(6,000)	(6,000)
Estimated Hamilton County Median Taxable Income	$ 90,359	$ 90,359
Total Hamilton County Income Tax Rate	1.10%	1.15%
Estimated Hamilton County Median Income Taxes Paid	$ 993.95	$ 1,039.13

WESTFIELD, INDIANA
Sustainability/Revenue and Spending Plan

Hamilton County Income Tax Council Voting Shares

Unit	Current Census Population	% of Total Shares
Hamilton County (unincorporated)	**22,345**	**6.43%**
Carmel Civil City	99,757	28.71%
Noblesville Civil City	69,604	20.03%
Arcadia Civil Town	1,666	0.48%
Atlanta Civil Town	725	0.21%
Cicero Civil Town	5,301	1.53%
Fishers Civil City	98,977	28.49%
Sheridan Civil Town	2,665	0.77%
Westfield Civil City	46,427	13.36%
Total Cities and Towns	**325,122**	
Total County	347,467	

NOTE: The above information is based on the current Census.

WESTFIELD, INDIANA

Sustainability/Revenue and Spending Plan

Cash Working Captital

	2022 General Fund	2022 Fire Fund	2022 MVH Fund	2023 General Fund	2023 Fire Fund	2023 MVH Fund
Budget	$ 29,598,622	$13,339,419	$ 3,196,323	$ 33,646,330	$ 15,677,398	$ 3,644,064
Days	365	365	365	365	365	365
Cost of General Fund Per Day	81,092	36,546	8,757	92,182	42,952	9,984
Days wanted	182	182	182	182	182	182
Cash Working Capital 182 Days	$ 14,758,765	$ 6,651,436	$ 1,593,783	$ 16,777,074	$ 7,817,223	$ 1,817,040
Cash Balance 12/31/2021	$ 34,749,937	$ 7,301,398	$ 1,904,656	$ 34,749,937	$ 7,301,398	$ 1,904,656
Cost Per Day	81,092	36,546	8,757	92,182	42,952	9,984
Days Available	$ 429	$ 200	$ 217	$ 377	$ 170	$ 191
Minimum Number of Days	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00
Min. Balance Fund	$ 8,109,212	$ 3,654,635	$ 875,705	$ 9,218,173	$ 4,295,178	$ 998,374

21068

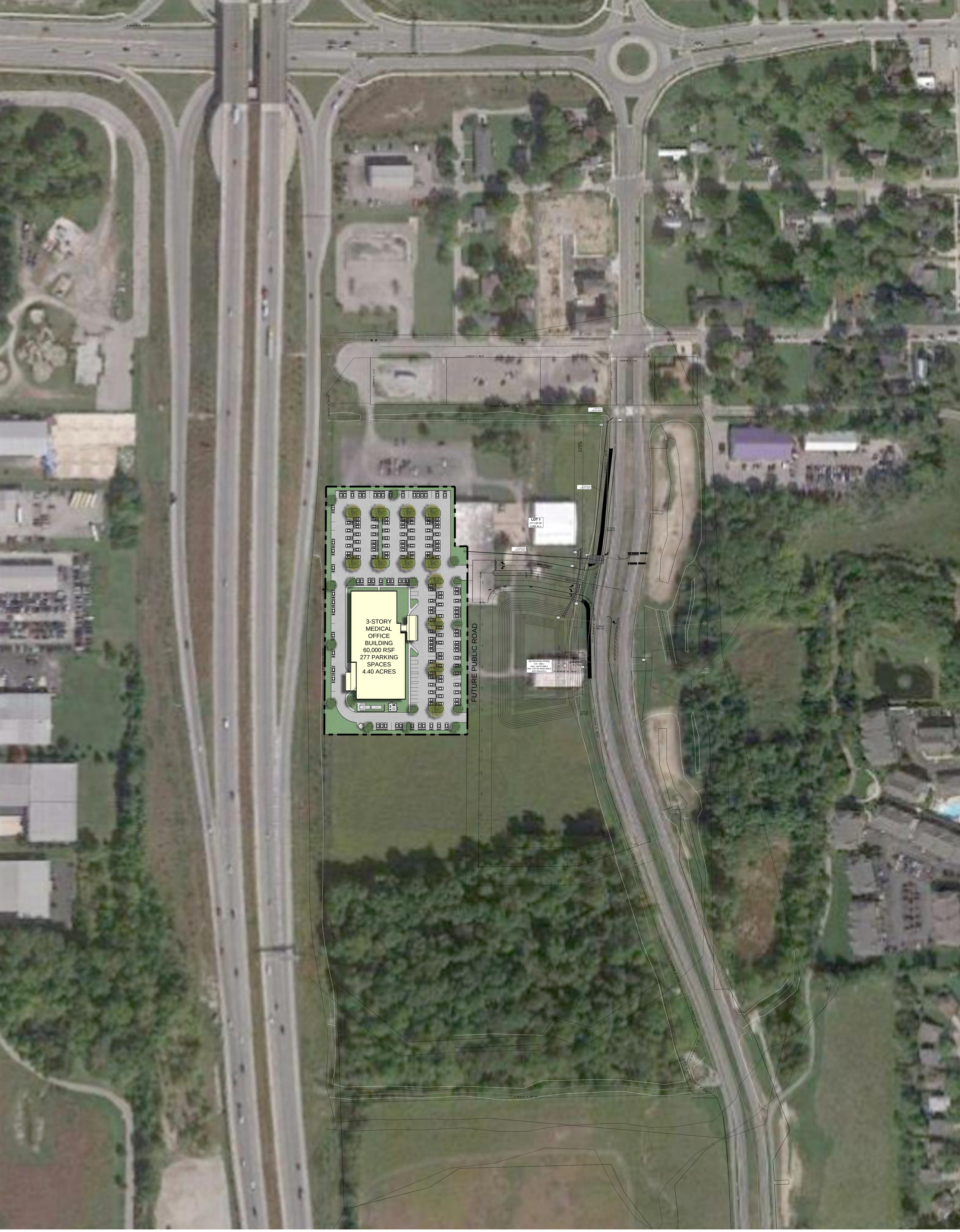
DAVIS STOKES COLLABORATIVE, P.C.
DSC ARCHITECTS

06.28.22

GRAND MILLENNIUM MEDICAL OFFICE BUILDING

Westfield, Indiana

Schematic Rendering



21068

DAVIS STOKES COLLABORATIVE, P.C.

DSC ARCHITECTS

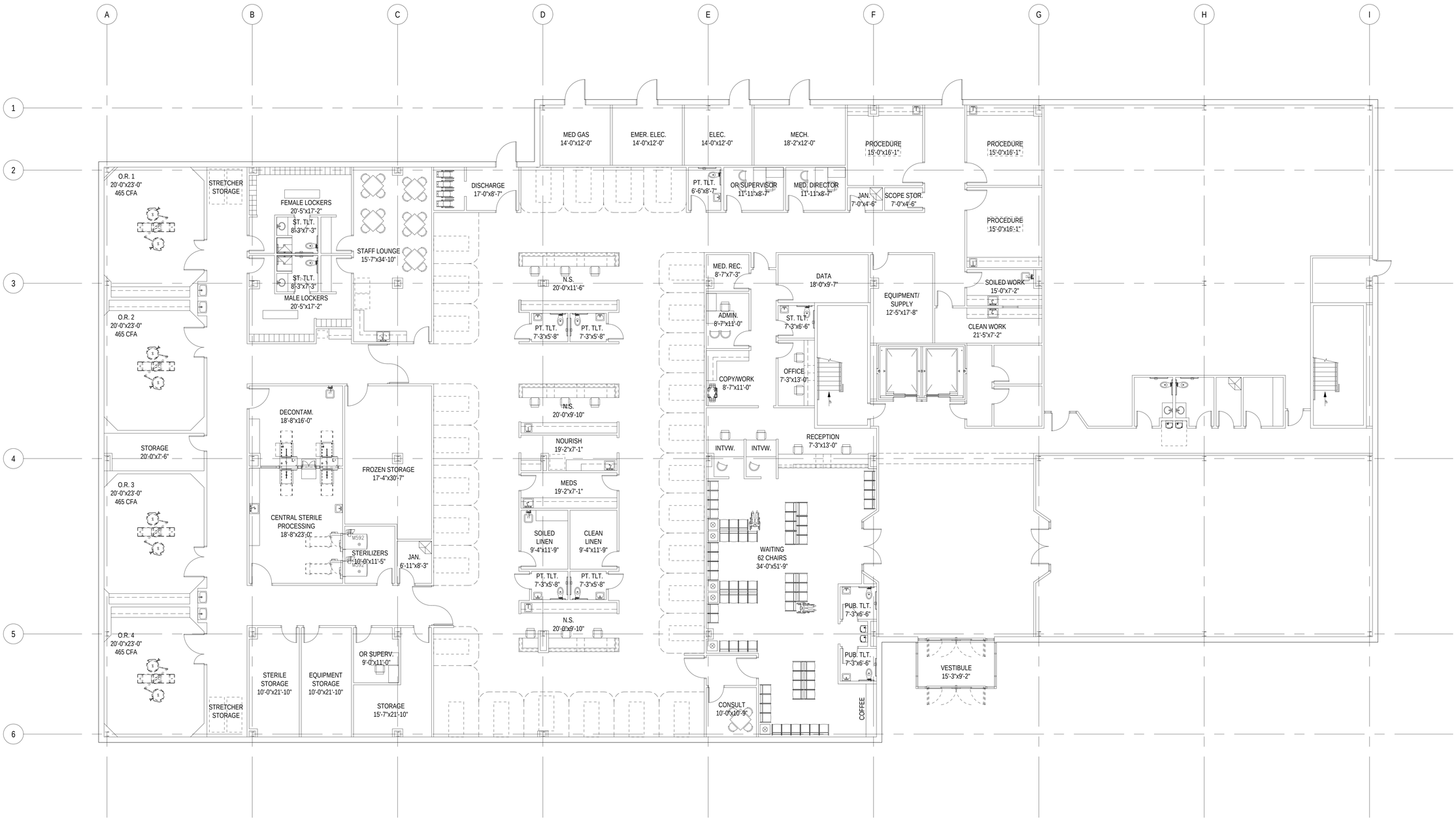
07.25.22

GRAND MILLENNIUM MEDICAL OFFICE BUILDING

0 40 80 160

WESTFIELD, INDIANA

SITE PLAN



21068

DAVIS STOKES COLLABORATIVE P.C.

DSC ARCHITECTS

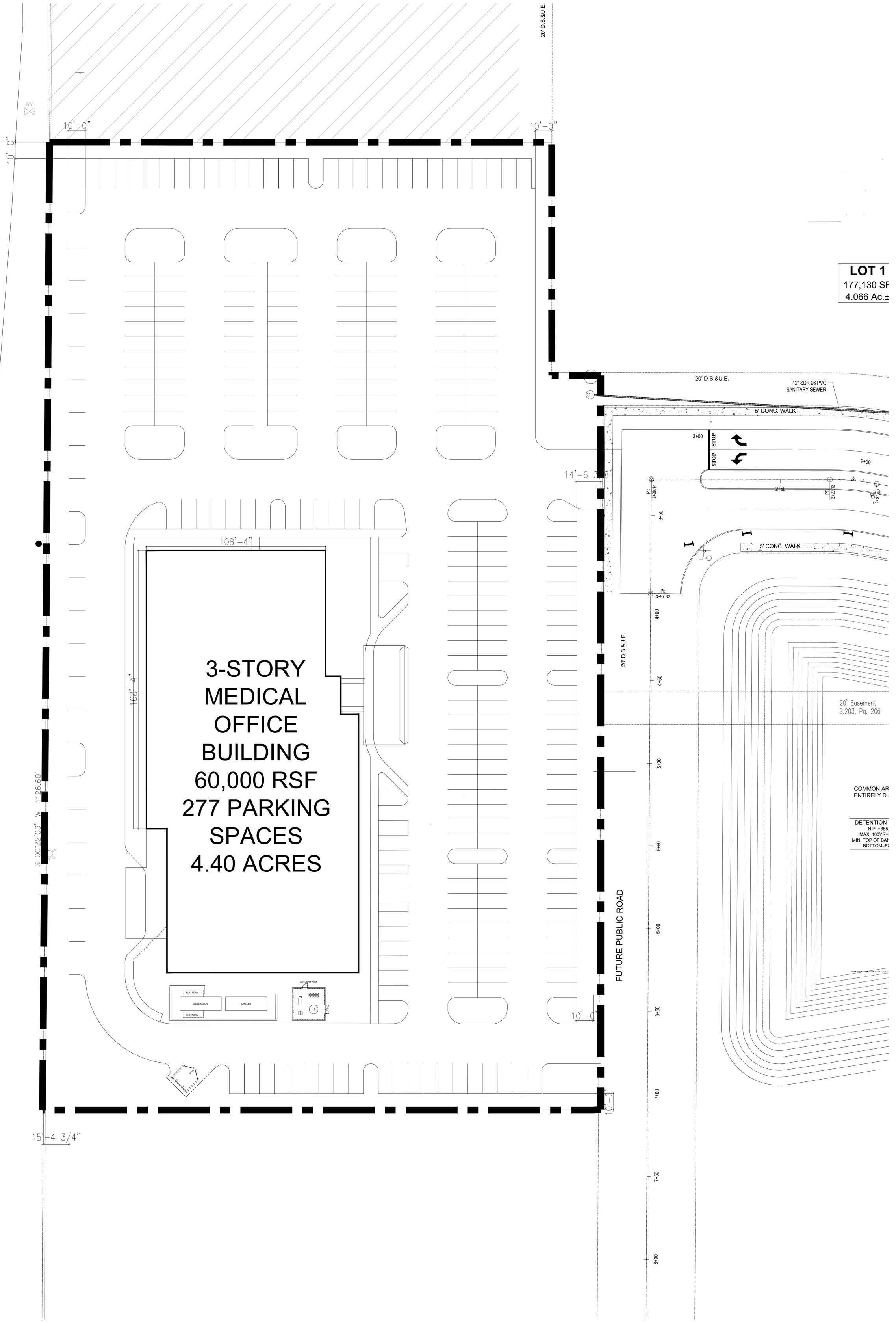
07.27.22

GRAND MILLENNIUM MEDICAL OFFICE BUILDING

WESTFIELD, INDIANA

0 4 8 16 32

FIRST FLOOR - 19,652 USF


20' D.S.&U.E.
10'-0"
10'-0"
WV
108'-4"
168'-4"
3-STORY
MEDICAL
OFFICE
BUILDING
60,000 RSF
277 PARKING
SPACES
4.40 ACRES
S 00°22'03" W 1126.60'
PLATFORM
GENERATOR
CHILLER
PLATFORM
OXYGEN FARM
14'-6 3/8"
15'-4 3/4"
10'-0"
FUTURE PUBLIC ROAD
20' D.S.&U.E.
12" SDR 26 PVC
SANITARY SEWER
5' CONC. WALK
3+00
STOP
STOP
2+00
2+50
PI:
3+28.14
PT
2+20.13
PC
1+91.49
3+50
5' CONC. WALK
PI:
3+97.32
4+00
4+50
20' Easement
B.203, Pg. 206
5+00
5+50
6+00
6+50
7+00
7+50
8+00
LOT 1
177,130 SF
4.066 Ac.±
COMMON AR
ENTIRELY D.
DETENTION
N.P. =885
MAX. 100YR=
MIN. TOP OF BA
BOTTOM=87

ORDINANCE 22-50

AN ORDINANCE OF THE COMMON COUNCIL FOR THE CITY OF WESTFIELD CREATING COMMON COUNCIL TERM LIMITS AND ADDING TERM LIMITS FOR CERTAIN OTHER CITY OFFICES

WHEREAS, the Common Council of the City of Westfield, Indiana ("Council"), has the authority and responsibility to establish Ordinances; and

WHEREAS, the City of Westfield ("City") wishes to enact term limits for various City offices; and

WHEREAS, under its broad Home Rule powers, the Council may adopt ordinances and resolutions to the extent not inconsistent with general or special law; and

WHEREAS, the Council finds that instituting term limits on certain City offices is in the best interests of the City and its residents and promotes the health, safety, and welfare of the public.

NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF WESTFIELD AS FOLLOWS:

Section 1. Westfield Municipal Code shall be amended with the addition of a new section as follows:

Term limits- Council

Effective with the terms of the Common Council members that commence in January 2024, an individual shall not be eligible for election as a Council member for more than two consecutive four-year terms. Service as a Council member prior to the terms that commence in January 2024 shall not be considered in applying the term limitations of this section. Service of any other partial term subsequent to January 2024 shall not be considered in applying the term limit provisions of this section.

Section 2. Westfield Municipal Code shall be amended with the addition of the underlined language as follows:

Term limits- Mayor

Effective with the term of the Mayor that commences in January 2024, an individual shall not be eligible for election as Mayor for more than two consecutive four-year terms.

Service as Mayor prior to the terms that commence in January 2024 shall not be considered in applying the term limitations of this section. Service of any other partial term subsequent to January 2024 shall not be considered in applying the term limit provisions of this section.

Section 3. Addition of Section 2.15.040 of the Code. Section 2.15.040 of the Westfield Municipal Code shall be amended with the addition of the underlined language as follows:

Term limits- Clerk/Treasurer

Effective with the terms of the City Clerk/Treasurer that commences in January 2024, an individual shall not be eligible for election as City Clerk-Treasurer for more than three consecutive four-year terms. Service as City Clerk/Treasurer prior to the terms that commence in January 2024 shall not be considered in applying the term limitations of this section. Service of any other partial term subsequent to January 2024 shall not be considered in applying the term limitation Provisions of this section.

Section 4. Conflict and severability. In the event, this Ordinance conflicts with any other Ordinance of the City of Westfield or other applicable law, the more restrictive shall apply. If any phrase or portion of this Ordinance is held invalid or unconstitutional by any court or competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portion.

Section 5. Effective Date. This ordinance shall be in full force and effect on the day of its final passage and adoption.

THIS SPACE WAS INTENTIONALLY LEFT BLANK

ALL OF WHICH IS HEREBY ORDAINED THIS _____DAY OF _____2022.

WESTFIELD COMMON COUNCIL

Voting For	**Voting Against**	**Abstain**
James J. Edwards	James J. Edwards	James J. Edwards
Scott Frei	Scott Frei	Scott Frei
Jake Gilbert	Jake Gilbert	Jake Gilbert
Mike Johns	Mike Johns	Mike Johns
Troy Patton	Troy Patton	Troy Patton
Cindy L. Spoljaric	Cindy L. Spoljaric	Cindy L. Spoljaric
Scott Willis	Scott Willis	Scott Willis

ATTEST:

_____
Cindy Gossard, Clerk Treasurer

I hereby certify that ORDINANCE 22-50 was delivered to the Mayor of Westfield on the _____day of_____, 2022, at _____ ___.m.

_____
Cindy Gossard, Clerk-Treasurer

I hereby APPROVE **Ordinance 22-50**

this _____ day of _____ 2022.

_____
J. Andrew Cook, Mayor

I hereby VETO **Ordinance 22-50**

this _____ day of _____ 2022.

_____
J. Andrew Cook, Mayor

I affirm, under the penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document unless required by law. Anne Hensley Poindexter

This instrument was prepared by Anne Hensley Poindexter, Altman, Poindexter & Wyatt LLC, 90 Executive Drive, Suite G, Carmel, IN 46032

I hereby certify that each of the above listed vouchers and invoices, or bills attached there to, are true and correct and I have audited same in accordance with IC5-11-10-1.6.

October 24, 2022

_____

Fiscal Officer

ALLOWANCE OF ACCOUNTS PAYABLE VOUCHERS

CITY OF WESTFIELD

We have examined the Accounts Payable Vouchers listed on the foregoing Register of Accounts Payable Vouchers consisting of 35 pages and except for accounts payables not allowed as shown on the Register such account payables are hereby allowed in the total amount of $0 and pending director approval such accounts payables are hereby allowed in the total amount of $0.

Dated this 24 day of October, 2022

_____ _____ _____

_____ _____ _____

_____ _____ _____

Signatures of Governing Board

Purchase Invoice Register

City of Westfield

Report Date Range: 10/05/22..10/18/22

Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
101	**General**								
	Administration								
VEN000589	Duke Energy	APP097585	10/6/2022	101001341	ADM-ELECTRICITY	Admin	23.72	73611	10/6/2022
VEN001537	Payroll	APP097669	10/10/2022	101001111	ADM-SALARY	sal	10,035.20	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101001120	ADM-FICA /MEDICARE	fica	587.55	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101001120	ADM-FICA /MEDICARE	med	137.45	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101001121	ADM-PERF	perf	1,425.00	500000823	10/11/2022
VEN005845	Kinetrex Energy	APP097711	10/12/2022	101001328	ADM-HEAT/GAS	Gas	22.42	73724	10/12/2022
VEN002336	Citizens Westfield	APP097760	10/13/2022	101001328	ADM-HEAT/GAS	Admin	40.70	73726	10/13/2022
VEN003729	Metronet	APP097768	10/13/2022	101001343	ADM-BUILDING	Alarm City Hall	60.95	73736	10/13/2022
VEN002336	Citizens Westfield	APP097770	10/13/2022	101001342	ADM-WATER/SEWER	Admin	83.78	73730	10/13/2022
VEN000695	Financial Solutions Group	APP097849	10/17/2022	101001331	ADM-CONSULTING	Sustainability Analysis	22,575.00		
VEN000695	Financial Solutions Group	APP097850	10/17/2022	101001331	ADM-CONSULTING	2023 Budget	22,350.00		
VEN006494	Pure Water Partners	APP097916	10/17/2022	101001224	ADM-OPERATING SUPPLIES	Water	67.50		
VEN009058	ISolved Benefit Services	APP097975	10/18/2022	101001119	ADM-HEALTH/DENTAL	Cobra	8.54		
VEN010715	Illinois Tollway	APP097979	10/18/2022	101001334	ADM-TRAVEL/TRAINING/SE	Toll chg	40.00		
	Subtotal for Administration						**57,457.81**		
	Police								
VEN005144	Tyler Dougherty	APP097638	10/10/2022	101002334	POLICE-TRAVEL/TRAINING/	Reimbursement for Parking D	50.00	73708	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101002111	POLICE-SALARY	sal	230,710.63	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101002120	POLICE-FICA/MEDICARE	fica	13,723.92	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101002120	POLICE-FICA/MEDICARE	med	3,209.56	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101002121	POLICE-PERF	perf	36,328.82	500000823	10/11/2022
VEN000314	C.A.R. Clinic	APP097700	10/12/2022	101002360	POLICE-VEHICLE REPAIR	Vehicle Repairs	1,034.00		
VEN002353	Boldens Cleaners	APP097701	10/12/2022	101002229	POLICE-UNIFORMS	Dry Cleaning	599.64		
VEN005604	Student Impact	APP097702	10/12/2022	101002347	POLICE-PROMOTIONS	Basketball Sponsorship	250.00		
VEN000094	American Eagle Equipment	APP097703	10/12/2022	101002472	POLICE-EQUIPMENT	New Vehicle Equipment	29,496.90		
VEN000094	American Eagle Equipment	APP097703	10/12/2022	101002472	POLICE-EQUIPMENT	New Vehicle Equipment	16,000.00		
VEN001168	Kelley Chevrolet	APP097704	10/12/2022	101002472	POLICE-EQUIPMENT	New Tahoe	37,722.00		
VEN009277	Nelson and Co LLC	APP097705	10/12/2022	101002229	POLICE-UNIFORMS	Uniform Boots-Khan	229.95		
VEN009277	Nelson and Co LLC	APP097705	10/12/2022	101002229	POLICE-UNIFORMS	Cuff Key, Belt Keeper, Handc	71.50		
VEN009277	Nelson and Co LLC	APP097705	10/12/2022	101002229	POLICE-UNIFORMS	Uniform Boots-Burtron	209.95		
VEN002035	US Uniform and Supply	APP097706	10/12/2022	101002229	POLICE-UNIFORMS	Uniforms-D. Foote	360.95		
VEN000747	Galls	APP097707	10/12/2022	101002229	POLICE-UNIFORMS	Raincoat	150.80		

Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
101	**General**								
	Police								
VEN000747	Galls	APP097707	10/12/2022	101002229	POLICE-UNIFORMS	Handcuff Pouch	25.75		
VEN010626	INSROA	APP097708	10/12/2022	101002350	POLICE-SUBSCRIPTIONS/D	Membership Hopkins	50.00		
VEN000345	Cave and Company Printing	APP097709	10/12/2022	101002337	POLICE-PRINTING	Business Cards	134.51		
VEN005845	Kinetrex Energy	APP097711	10/12/2022	101002328	POLICE-HEAT/GAS	Gas	798.45	73724	10/12/2022
VEN002336	Citizens Westfield	APP097760	10/13/2022	101002328	POLICE-HEAT/GAS	PSB	186.44	73726	10/13/2022
VEN002035	US Uniform and Supply	APP097811	10/17/2022	101002229	POLICE-UNIFORMS	Vest Carrier	627.95		
VEN000094	American Eagle Equipment	APP097812	10/17/2022	101002345	POLICE-EQUIP REPAIR	Red/Blue Light Repair	300.00		
VEN003412	PowerDMS	APP097813	10/17/2022	101002350	POLICE-SUBSCRIPTIONS/D	Agency360 FTO Tracker	1,268.82		
VEN001245	Lexisnexis Risk Managment	APP097814	10/17/2022	101002350	POLICE-SUBSCRIPTIONS/D	TRAX 8/1/22-7/31/2023	2,550.00		
VEN002336	Citizens Westfield	APP097816	10/17/2022	101002342	POLICE-WATER/SEWER	40 percent-PSB-Police	321.42	73740	10/17/2022
VEN001993	Treasurer Of State of Indiana	APP097841	10/17/2022	101002334	POLICE-TRAVEL/TRAINING/	Breath Test Recert.-Khan	40.00		
VEN000480	CSI Signs	APP097842	10/17/2022	101002337	POLICE-PRINTING	Print Signs for Police Substati	164.27		
VEN000747	Galls	APP097843	10/17/2022	101002229	POLICE-UNIFORMS	Uniform Pouches	183.15		
VEN006333	Axon Enterprise Inc	APP097844	10/17/2022	101002349	POLICE-SERVICES	Fleet 2, Camera Fleet	4,717.04		
VEN002088	Webb Effects	APP097845	10/17/2022	101002472	POLICE-EQUIPMENT	New Vehicle Graphics	725.00		
VEN002028	UPS	APP097846	10/17/2022	101002333	POLICE-POSTAGE	Shipping to Covert Tracker for	16.75		
VEN010755	Navigate360 LLC	APP097847	10/17/2022	101002334	POLICE-TRAVEL/TRAINING/	ALICE Instructor Certification-	749.00		
VEN005403	BrightView Landscapes LLC	APP097848	10/17/2022	101002343	POLICE-BUILDING MAINTEN	PSB	364.00		
VEN009058	ISolved Benefit Services	APP097975	10/18/2022	101002119	POLICE-HEALTH/DENTAL	Cobra	282.75		
VEN004910	NASRO	APP097977	10/18/2022	101002350	POLICE-SUBSCRIPTIONS/D	Membership-Dougherty	50.00		
Subtotal for Police							**383,703.92**		
	Economic and Community Development								
VEN001537	Payroll	APP097669	10/10/2022	101003111	ECD-SALARY	sal	36,353.37	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101003120	ECD-FICA/MEDICARE	fica	2,192.73	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101003120	ECD-FICA/MEDICARE	med	512.82	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101003121	ECD-PERF	perf	5,162.19	500000823	10/11/2022
VEN009058	ISolved Benefit Services	APP097975	10/18/2022	101003119	ECD-HEALTH/DENTAL	Cobra	56.55		
Subtotal for Economic and Community Development							**44,277.66**		
	Parks								
VEN001537	Payroll	APP097669	10/10/2022	101005111	PARKS-SALARY	sal	10,266.36	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101005120	PARKS-FICA/MEDICARE	fica	610.28	500000823	10/11/2022

Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
101	**General**								
	Parks								
VEN001537	Payroll	APP097669	10/10/2022	101005120	PARKS-FICA/MEDICARE	med	142.72	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101005121	PARKS-PERF	perf	1,310.15	500000823	10/11/2022
VEN007891	Royal Events	APP097710	10/12/2022	101005347	PARKS-PROMOTION	Salem sisters	550.00		
VEN000676	Fabulously Fun Co	APP097714	10/12/2022	101005347	PARKS-PROMOTION	Pumpkin Funktion	1,000.00		
VEN010132	The T A G Art Company	APP097715	10/12/2022	101005347	PARKS-PROMOTION	Pumpkin Funktion	6,720.00		
VEN003995	Prestige Performance II Inc	APP097721	10/12/2022	101005347	PARKS-PROMOTION	Bags	484.01		
VEN009058	ISolved Benefit Services	APP097975	10/18/2022	101005119	PARKS-HEALTH/DENTAL	Cobra	15.08		
	Subtotal for Parks						**21,098.60**		
	Economic Dev								
VEN001537	Payroll	APP097669	10/10/2022	101006111	ECONOMIC DEV-SALARY	sal	3,502.00	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101006120	ECONOMIC DEV-FICA/MEDI	fica	216.90	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101006120	ECONOMIC DEV-FICA/MEDI	med	50.73	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101006121	ECONOMIC DEV-PERF	perf	497.28	500000823	10/11/2022
VEN010716	Cline Avenue Bridge	APP097779	10/13/2022	101006334	ECONOMIC DEV-TRAVEL/T	Toll chg	5.50		
VEN009058	ISolved Benefit Services	APP097975	10/18/2022	101006119	ECONOMIC DEV-HEALTH/D	Cobra	3.77		
	Subtotal for Economic Dev						**4,276.18**		
	Informatics								
VEN001537	Payroll	APP097669	10/10/2022	101007111	IT-SALARY	sal	19,201.56	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101007120	IT-FICA/MEDICARE	fica	1,126.87	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101007120	IT-FICA/MEDICARE	med	263.56	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101007121	IT-PERF	perf	2,726.63	500000823	10/11/2022
VEN009058	ISolved Benefit Services	APP097975	10/18/2022	101007119	IT-HEALTH/DENTAL	Cobra	26.39		
	Subtotal for Informatics						**23,345.01**		
	Clerk Treasurer								
VEN001537	Payroll	APP097669	10/10/2022	101008111	CT-SALARY	sal	19,066.38	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101008120	CT-FICA/MEDICARE	fica	1,119.08	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101008120	CT-FICA/MEDICARE	med	261.71	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101008121	CT-PERF	perf	2,138.21	500000823	10/11/2022
VEN001142	JP Morgan Chase	APP097694	10/10/2022	101965	PCARD PAYABLE	Oct 2022 Pcard closing 09302	55,578.56	500000824	10/11/2022
VEN001940	The Times	APP097716	10/12/2022	101008338	CT-LEGAL NOTICES	Addl Appro	43.29		
VEN004297	ADP-Payroll	APP097719	10/12/2022	101008331	CT-CONSULTING	Sept services	8,696.67	500000825	10/12/2022
VEN001940	The Times	APP097724	10/12/2022	101008338	CT-LEGAL NOTICES	Public Hearing runs	16.58		

Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
101	**General**								
	Clerk Treasurer								
VEN005897	Hamilton County Reporter	APP097781	10/13/2022	101008338	CT-LEGAL NOTICES	Notice of Redistricting	11.20		
VEN005897	Hamilton County Reporter	APP097782	10/13/2022	101008338	CT-LEGAL NOTICES	Addl Appro	50.41		
VEN001469	O W Krohn and Associates	APP097810	10/17/2022	101008331	CT-CONSULTING	Sept services	2,887.50		
VEN001940	The Times	APP097840	10/17/2022	101008338	CT-LEGAL NOTICES	Addl Appro	23.95		
VEN009058	ISolved Benefit Services	APP097975	10/18/2022	101008119	CT-HEALTH/DENTAL	Cobra	22.62		
	Subtotal for Clerk Treasurer						**89,916.16**		
	Mayor								
VEN001537	Payroll	APP097669	10/10/2022	101009111	MAYOR-SALARY	sal	4,758.57	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101009120	MAYOR- FICA/MEDICARE	fica	286.05	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101009120	MAYOR- FICA/MEDICARE	med	66.90	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101009121	MAYOR-PERF	perf	675.72	500000823	10/11/2022
VEN009058	ISolved Benefit Services	APP097975	10/18/2022	101009119	MAYOR-HEALTH/DENTAL	Cobra	3.77		
	Subtotal for Mayor						**5,791.01**		
	Public Works								
VEN000589	Duke Energy	APP097586	10/6/2022	101013341	PW-ELECTRIC	PW	1,074.29	73612	10/6/2022
VEN002336	Citizens Westfield	APP097588	10/6/2022	101013342	PW-WATER/SEWER	GRJN	820.22	73609	10/6/2022
VEN002336	Citizens Westfield	APP097589	10/6/2022	101013342	PW-WATER/SEWER	PW	436.21	73610	10/6/2022
VEN001537	Payroll	APP097669	10/10/2022	101013111	PW-SALARY	sal	55,272.58	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101013120	PW-FICA/MEDICARE	fica	3,273.21	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101013120	PW-FICA/MEDICARE	med	765.48	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	101013121	PW-PERF	perf	8,605.47	500000823	10/11/2022
VEN005845	Kinetrex Energy	APP097711	10/12/2022	101013328	PW-HEAT/GAS	Gas	118.29	73724	10/12/2022
VEN002336	Citizens Westfield	APP097760	10/13/2022	101013328	PW-HEAT/GAS	PW	153.73	73726	10/13/2022
VEN002336	Citizens Westfield	APP097762	10/13/2022	101013342	PW-WATER/SEWER	GRJN	543.50	73727	10/13/2022
VEN000589	Duke Energy	APP097766	10/13/2022	101013342	PW-WATER/SEWER	PW	3,678.10	73735	10/13/2022
VEN002336	Citizens Westfield	APP097772	10/13/2022	101013328	PW-HEAT/GAS	PW	126.74	73731	10/13/2022
VEN002336	Citizens Westfield	APP097773	10/13/2022	101013342	PW-WATER/SEWER	PW	879.94	73732	10/13/2022
VEN000589	Duke Energy	APP097780	10/13/2022	101013341	PW-ELECTRIC	PW	42.98	73737	10/13/2022
VEN009542	H and N Outdoor Services LLC	APP097788	10/13/2022	101013349	PW-CONTRACTUAL SERVIC	Low Profile landscape Maint c	12,783.06		
VEN010713	C1 Truck Driver Training	APP097904	10/17/2022	101013334	PW-TRAVEL/TRAINING/SEMI	CDL B Training & Testing	6,990.00		
VEN005763	Winsupply	APP097905	10/17/2022	101013343	PW-BLDG MAINT	Water Heater Repair 202 Pen	61.28		
VEN000402	Cintas	APP097914	10/17/2022	101013229	PW-UNIFORMS	Uniforms	75.40		

Fund No.	Fund Name	Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
101	General										
	Public Works										
		VEN000402	Cintas	APP097915	10/17/2022	101013229	PW-UNIFORMS	Uniforms	75.40		
		VEN006494	Pure Water Partners	APP097916	10/17/2022	101013224	PW-OPERATING SUPPLIES	Water	67.50		
		VEN009542	H and N Outdoor Services LLC	APP097964	10/17/2022	101013349	PW-CONTRACTUAL SERVIC	Fall Irrigation Winterization	1,012.50		
		VEN000223	Best Equipment Co Inc	APP097969	10/18/2022	101013345	PW-EQUIP REPAIR	Street Sweeper Repairs	1,253.49		
		VEN008274	Central Indiana Rubber Products Inc	APP097971	10/18/2022	101013345	PW-EQUIP REPAIR	Belting	1,076.66		
		VEN001705	Roudebush Equipment	APP097972	10/18/2022	101013345	PW-EQUIP REPAIR	Repairs 1998 Massey	1,003.44		
		VEN009058	ISolved Benefit Services	APP097975	10/18/2022	101013119	PW-HEALTH AND DENTAL	Cobra	143.26		
		VEN000166	Auto Outfitters	APP097988	10/18/2022	101013360	PW-VEHICLE REPAIR	Strobe lights	1,049.85		
		VEN000345	Cave and Company Printing	APP097989	10/18/2022	101013349	PW-CONTRACTUAL SERVIC	Business cards	67.25		
	Subtotal for Public Works								**101,449.83**		
	Communications										
		VEN001537	Payroll	APP097669	10/10/2022	101020111	COMM-SALARY	sal	7,838.11	500000823	10/11/2022
		VEN001537	Payroll	APP097669	10/10/2022	101020120	COMM-FICA/MEDICARE	fica	482.93	500000823	10/11/2022
		VEN001537	Payroll	APP097669	10/10/2022	101020120	COMM-FICA/MEDICARE	med	112.94	500000823	10/11/2022
		VEN001537	Payroll	APP097669	10/10/2022	101020121	COMM-PERF	perf	1,113.02	500000823	10/11/2022
		VEN009058	ISolved Benefit Services	APP097975	10/18/2022	101020119	COMM-HEALTH/DENTAL	Cobra	11.31		
	Subtotal for Communications								**9,558.31**		
	Customer Service										
		VEN001537	Payroll	APP097669	10/10/2022	101021111	CUSTOMER SERV-SALARY	sal	7,096.73	500000823	10/11/2022
		VEN001537	Payroll	APP097669	10/10/2022	101021120	CUSTOMER SERV- FICA/ME	fica	423.95	500000823	10/11/2022
		VEN001537	Payroll	APP097669	10/10/2022	101021120	CUSTOMER SERV- FICA/ME	med	99.16	500000823	10/11/2022
		VEN001537	Payroll	APP097669	10/10/2022	101021121	CUSTOMER SERV- PERF	perf	1,007.74	500000823	10/11/2022
		VEN009058	ISolved Benefit Services	APP097975	10/18/2022	101021119	CUSTOMER SERV-HEALTH/	Cobra	15.08		
	Subtotal for Customer Service								**8,642.66**		
	Human Resources										
		VEN001537	Payroll	APP097669	10/10/2022	101022111	HR -SALARY	sal	6,078.00	500000823	10/11/2022
		VEN001537	Payroll	APP097669	10/10/2022	101022120	HR-FICA/MEDICARE	fica	363.06	500000823	10/11/2022
		VEN001537	Payroll	APP097669	10/10/2022	101022120	HR-FICA/MEDICARE	med	84.92	500000823	10/11/2022
		VEN001537	Payroll	APP097669	10/10/2022	101022121	HR PERF	perf	863.08	500000823	10/11/2022
		VEN009058	ISolved Benefit Services	APP097975	10/18/2022	101022119	HR-HEALTH/DENTAL	Cobra	7.54		
	Subtotal for Human Resources								**7,396.60**		
Subtotal for Fund 101 General									**756,913.75**		

Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
111	**Food and Beverage Tax**								
	Grand Park								
VEN007022	CORT Business Services Corp	APP097851	10/17/2022	111015349	FOOD/BEV GP-CONSTRACT	Missing folding table	79.98		
VEN006597	ATEC Inc	APP097852	10/17/2022	111015349	FOOD/BEV GP-CONSTRACT	Colts Security Camera	6,000.00		
	Subtotal for Grand Park						**6,079.98**		
Subtotal for Fund 111 Food and Beverage Tax							**6,079.98**		
Fund No.	**Fund Name**								
201	**Motor Vehicle Highway (MVH)**								
	Clerk Treasurer								
VEN001142	JP Morgan Chase	APP097694	10/10/2022	101965	PCARD PAYABLE	Oct 2022 Pcard closing 09302	15,276.47	500000824	10/11/2022
	Subtotal for Clerk Treasurer						**15,276.47**		
	Public Works								
VEN001537	Payroll	APP097669	10/10/2022	201013111	MVH-SALARY	sal	9,567.38	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	201013120	MVH-FICA/MEDICARE	fica	562.41	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	201013120	MVH-FICA/MEDICARE	med	131.52	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	201013121	MVH-PERF	perf	1,358.57	500000823	10/11/2022
VEN006285	Ceres Solutions Cooperative	APP097863	10/17/2022	201013226	MVH-VEHICLE GAS/ SUPPLI	Fuel	1,349.99		
VEN001384	Milestone Contractors LP	APP097866	10/17/2022	201013433	MVH-INFRASTRUCTURE RE	Surface	575.84		
VEN001384	Milestone Contractors LP	APP097866	10/17/2022	201013433	MVH-INFRASTRUCTURE RE	Surface	145.95		
VEN006440	Brown Equipment Co	APP097867	10/17/2022	201013345	MVH-EQUIP REPAIR	Hot Box Repairs	463.75		
VEN002123	Westfield-Washington Schools	APP097868	10/17/2022	201013226	MVH-VEHICLE GAS/ SUPPLI	Diesel	739.01		
VEN001384	Milestone Contractors LP	APP097906	10/17/2022	201013433	MVH-INFRASTRUCTURE RE	Asphalt Repair	1,606.84		
VEN001277	Macallister Machinery Co	APP097907	10/17/2022	201013345	MVH-EQUIP REPAIR	Dump Trailer	619.00		
VEN001277	Macallister Machinery Co	APP097908	10/17/2022	201013345	MVH-EQUIP REPAIR	Street Barn	969.00		
VEN001671	Rieth-Riley Construction	APP097913	10/17/2022	201013433	MVH-INFRASTRUCTURE RE	Surface	223.50		
VEN001671	Rieth-Riley Construction	APP097913	10/17/2022	201013433	MVH-INFRASTRUCTURE RE	Surface	322.81		
VEN001671	Rieth-Riley Construction	APP097913	10/17/2022	201013433	MVH-INFRASTRUCTURE RE	Surface	168.25		
VEN000975	Indiana Oxygen Company	APP097963	10/17/2022	201013231	MVH-SUBGRADE MATERIAL	ALY Mix Oxy	61.50		
VEN006426	DISA Inc	APP097966	10/17/2022	201013349	MVH-CONTRACTUAL SERV	Drug Testing	122.00		
	Subtotal for Public Works						**18,987.32**		
Subtotal for Fund 201 Motor Vehicle Highway (MVH)							**34,263.79**		

Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
202	**Local Road and Street (LRS)**								
	Clerk Treasurer								
VEN001142	JP Morgan Chase	APP097694	10/10/2022	101965	PCARD PAYABLE	Oct 2022 Pcard closing 09302	1,611.68	500000824	10/11/2022
	Subtotal for Clerk Treasurer						**1,611.68**		
	Public Works								
VEN001778	Shelby Materials	APP097909	10/17/2022	202013432	LRS-SIDEWALK	Stone	514.00		
VEN001778	Shelby Materials	APP097911	10/17/2022	202013432	LRS-SIDEWALK	Centenial	1,393.00		
VEN001829	Stello Products Inc	APP097965	10/17/2022	202013228	LRS-SIGNS AND POSTS	Date Stickers	1,900.00		
VEN001778	Shelby Materials	APP097973	10/18/2022	202013432	LRS-SIDEWALK	Surface	520.00		
VEN010754	Atlas Technical Consultants	APP097984	10/18/2022	202013349	LRS-SERVICES	On-Call Geotech Services	5,558.85		
	Subtotal for Public Works						**9,885.85**		
Subtotal for Fund 202 Local Road and Street (LRS)							**11,497.53**		
Fund No.	**Fund Name**								
203	**Fire Operating**								
	Clerk Treasurer								
VEN001142	JP Morgan Chase	APP097694	10/10/2022	101965	PCARD PAYABLE	Oct 2022 Pcard closing 09302	25,848.16	500000824	10/11/2022
	Subtotal for Clerk Treasurer						**25,848.16**		
	Fire								
VEN002336	Citizens Westfield	APP097587	10/6/2022	203012342	FIRE-WATER/SEWER	Sta 82	214.16	73608	10/6/2022
VEN001537	Payroll	APP097669	10/10/2022	203012111	FIRE-SALARY	sal	251,340.26	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	203012120	FIRE-FICA AND MEDICARE	fica	14,929.35	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	203012120	FIRE-FICA AND MEDICARE	med	3,491.57	500000823	10/11/2022
VEN001537	Payroll	APP097669	10/10/2022	203012121	FIRE-PERF	perf	40,998.18	500000823	10/11/2022
VEN005845	Kinetrex Energy	APP097711	10/12/2022	203012328	FIRE-GAS/HEAT	Gas	798.44	73724	10/12/2022
VEN005845	Kinetrex Energy	APP097711	10/12/2022	203012328	FIRE-GAS/HEAT	Gas	173.33	73724	10/12/2022
VEN005845	Kinetrex Energy	APP097711	10/12/2022	203012328	FIRE-GAS/HEAT	Gas	80.54	73724	10/12/2022
VEN002336	Citizens Westfield	APP097760	10/13/2022	203012328	FIRE-GAS/HEAT	PSB	186.44	73726	10/13/2022
VEN002336	Citizens Westfield	APP097764	10/13/2022	203012328	FIRE-GAS/HEAT	Sta 83	83.05	73728	10/13/2022
VEN002336	Citizens Westfield	APP097767	10/13/2022	203012342	FIRE-WATER/SEWER	Sta 83	455.10	73729	10/13/2022
VEN009231	CenterPoint Energy	APP097815	10/17/2022	203012328	FIRE-GAS/HEAT	Sta 83	69.07	73739	10/17/2022
VEN002336	Citizens Westfield	APP097816	10/17/2022	203012342	FIRE-WATER/SEWER	60 percent - PSB-Fire	482.13	73740	10/17/2022
VEN005403	BrightView Landscapes LLC	APP097848	10/17/2022	203012343	FIRE-BUILDING MAINTENAN	PSB	364.00		
VEN005403	BrightView Landscapes LLC	APP097848	10/17/2022	203012343	FIRE-BUILDING MAINTENAN	Sta 82	168.00		

Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
203	**Fire Operating**								
	Fire								
VEN000569	Don Hinds Ford Inc	APP097873	10/17/2022	203012360	FIRE-VEHICLE MAINT	Chiefs new truck	9.27	-	
VEN009729	Mark Fuller	APP097874	10/17/2022	203012229	FIRE-UNIFORMS	duty shoes	65.00		
VEN001361	Mid America Elevator	APP097875	10/17/2022	203012343	FIRE-BUILDING MAINTENAN	10 fire box keys	225.77		
VEN000065	Airgas Mid America	APP097876	10/17/2022	203012224	FIRE-OPERATING SUPPLIES	cylinder rental and oxygen	696.49		
VEN000903	Hoosier Fire Equipment	APP097877	10/17/2022	203012229	FIRE-UNIFORMS	fire gear for new laterals	9,911.80		
VEN008213	Noblesville Trophies	APP097878	10/17/2022	203012337	FIRE-PRINTING	retiree plate for wall	15.00		
VEN000633	Embroidery Plus	APP097879	10/17/2022	203012229	FIRE-UNIFORMS	embroidery for shirts	43.00		
VEN005584	The Accumed Group	APP097881	10/17/2022	203012349	FIRE-SERVICES	Billing Service Fee	3,690.00		
VEN006285	Ceres Solutions Cooperative	APP097882	10/17/2022	203012226	FIRE-VEHICLE GAS/SUPPLIE	fuel	3,527.43		
VEN000266	Bound Tree Medical	APP097883	10/17/2022	203012224	FIRE-OPERATING SUPPLIES	EMS Supplies	4,016.22		
VEN001257	Logo USA	APP097884	10/17/2022	203012229	FIRE-UNIFORMS	uniform t-shirts	2,033.40		
VEN007355	IMS Alliance	APP097885	10/17/2022	203012229	FIRE-UNIFORMS	name tags	15.60		
VEN008852	Phoenix Safety Outfitters	APP097886	10/17/2022	203012334	FIRE-TRAVEL/TRAINING/SE	training-digital fire panel base	14,948.00		
VEN000488	Custom Truck and Auto	APP097887	10/17/2022	203012360	FIRE-VEHICLE MAINT	tire repair-16 chevy tahoe	22.00		
VEN001849	Stryker Sales	APP097888	10/17/2022	203012224	FIRE-OPERATING SUPPLIES	stair chair	3,623.78		
VEN002148	Witmer Public Safety Group	APP097889	10/17/2022	203012229	FIRE-UNIFORMS	gloves	526.83		
VEN002326	OREILLY AUTO	APP097891	10/17/2022	203012360	FIRE-VEHICLE MAINT	repairs	824.26		
VEN001417	Napa Auto Parts	APP097892	10/17/2022	203012360	FIRE-VEHICLE MAINT	repairs	282.47		
VEN006426	DISA Inc	APP097902	10/17/2022	203012354	FIRE-MEDICAL EXAMS/TEST	Drug testing	51.50		
VEN000126	Anthem Blue Cross Blue Shield	APP097903	10/17/2022	203012349	FIRE-SERVICES	insurance overpayment	60.32		
VEN009058	ISolved Benefit Services	APP097975	10/18/2022	203012119	FIRE-HEALTH/DENTAL	Cobra	309.14		
VEN008852	Phoenix Safety Outfitters	APP097981	10/18/2022	203012334	FIRE-TRAVEL/TRAINING/SE	quick release wall mount	420.00		
VEN002046	Vans Electrical Systems	APP097982	10/18/2022	203012360	FIRE-VEHICLE MAINT	misc. maint. stock	422.35		
VEN010756	Lite Tactical Solution	APP097983	10/18/2022	203012229	FIRE-UNIFORMS	Body Armor	30,780.00		
Subtotal for Fire							**390,353.25**		
Subtotal for Fund 203 Fire Operating							**416,201.41**		
Fund No.	**Fund Name**								
204	**Park Impact**								
	Public Works								
VEN006748	V3 Companies	APP097720	10/10/2022	204013349	PARK IMPACT-SERVICES	Simon Moon Expansion Desig	55,800.00		
VEN006597	ATEC Inc	APP097861	10/17/2022	204013474	PW-PARK IMPACT CONSTR	GRJN camera maint	7,212.00		

Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
204	**Park Impact**								
	Public Works								
VEN002067	VS Engineering	APP097985	10/18/2022	204013474	PW-PARK IMPACT CONSTR	GRJN On Call Eng	271.15		
VEN002067	VS Engineering	APP097986	10/18/2022	204013474	PW-PARK IMPACT CONSTR	GRJN On Call Engineering 20	19,544.64		
VEN002067	VS Engineering	APP097987	10/18/2022	204013474	PW-PARK IMPACT CONSTR	GRJN on call engineering	8,595.46		
VEN002067	VS Engineering	APP097987	10/18/2022	204013474	PW-PARK IMPACT CONSTR	GRJN on call engineering	8,785.26		
	Subtotal for Public Works						**100,208.51**		
Subtotal for Fund 204 Park Impact							**100,208.51**		
Fund No.	**Fund Name**								
206	**Parks Programming/Events**								
	Parks								
VEN000917	Humane Society for Hamilton	APP097918	10/17/2022	206005347	PARKS PROGRAM-PROMOT	Donation from Barktoberfest	3,200.00		
	Subtotal for Parks						**3,200.00**		
	Clerk Treasurer								
VEN001142	JP Morgan Chase	APP097694	10/10/2022	101965	PCARD PAYABLE	Oct 2022 Pcard closing 09302	1,370.30	500000824	10/11/2022
	Subtotal for Clerk Treasurer						**1,370.30**		
Subtotal for Fund 206 Parks Programming/Events							**4,570.30**		
Fund No.	**Fund Name**								
239	**Law Enforcement**								
	Clerk Treasurer								
VEN001142	JP Morgan Chase	APP097694	10/10/2022	101965	PCARD PAYABLE	Oct 2022 Pcard closing 09302	-337.20	500000824	10/11/2022
	Subtotal for Clerk Treasurer						**-337.20**		
Subtotal for Fund 239 Law Enforcement							**-337.20**		
Fund No.	**Fund Name**								
264	**Road and Street Improvement (Road Impact)**								
	Public Works								
VEN004134	Repro Graphix Inc	APP097912	10/17/2022	264013349	ROAD IMPACT-SERVICES	Resurfacing Project 2022	120.00		
	Subtotal for Public Works						**120.00**		
Subtotal for Fund 264 Road and Street Improvement (Road Impact)							**120.00**		

Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
269	**Training Facility Center**								
	Clerk Treasurer								
VEN001142	JP Morgan Chase	APP097694	10/10/2022	101965	PCARD PAYABLE	Oct 2022 Pcard closing 09302	615.15	500000824	10/11/2022
	Subtotal for Clerk Treasurer						**615.15**		
	Public Safety (Police and Fire)								
VEN000434	Comcast Cable	APP097759	10/13/2022	269014350	TRAINING FAC-SUBSCRIPTI	Training Facility	301.25	73734	10/13/2022
VEN002191	City of Noblesville Utilities	APP097765	10/13/2022	269014342	TRAINING FAC-WATER/SE	Training Facility	22.89	73733	10/13/2022
VEN009231	CenterPoint Energy	APP097769	10/13/2022	269014328	TRAINING FAC-HEAT/GAS	Training Facility	17.98	73725	10/13/2022
VEN000905	Hoosier Portable Restroom	APP097890	10/17/2022	269014349	TRAINING FAC-SERVICES	standard unit serviced	176.00		
VEN010753	Firehouse Fabricators	APP097893	10/17/2022	269014472	TRAINING FAC-EQUIPMENT	training prop	2,750.00		
	Subtotal for Public Safety (Police and Fire)						**3,268.12**		
Subtotal for Fund 269 Training Facility Center							**3,883.27**		
Fund No.	**Fund Name**								
301	**Eastside TIF**								
	RDC								
VEN001469	O W Krohn and Associates	APP097917	10/17/2022	301018349	EASTSIDE TIF SERVICES	Front Street	1,512.50		
VEN001469	O W Krohn and Associates	APP097917	10/17/2022	301018349	EASTSIDE TIF SERVICES	East Street	1,638.75		
	Subtotal for RDC						**3,151.25**		
Subtotal for Fund 301 Eastside TIF							**3,151.25**		
Fund No.	**Fund Name**								
305	**Grand Junction TIF**								
	RDC								
VEN001469	O W Krohn and Associates	APP097917	10/17/2022	305018349	GRAND JUNCTION TIF-SER	GRJN	1,913.75		
VEN001469	O W Krohn and Associates	APP097917	10/17/2022	305018349	GRAND JUNCTION TIF-SER	General	5,775.00		
	Subtotal for RDC						**7,688.75**		
Subtotal for Fund 305 Grand Junction TIF							**7,688.75**		
Fund No.	**Fund Name**								
309	**Eagletown TIF**								
	RDC								
VEN001469	O W Krohn and Associates	APP097917	10/17/2022	309018349	EAGLETOWN TIF SERVICES	Osbourne Trails	2,062.50		
	Subtotal for RDC						**2,062.50**		
Subtotal for Fund 309 Eagletown TIF							**2,062.50**		

Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
350	**GO Bond 2020**								
	Clerk Treasurer								
VEN001142	JP Morgan Chase	APP097694	10/10/2022	101965	PCARD PAYABLE	Oct 2022 Pcard closing 09302	2,585.74	500000824	10/11/2022
	Subtotal for Clerk Treasurer						**2,585.74**		
Subtotal for Fund 350 GO Bond 2020							**2,585.74**		
Fund No.	**Fund Name**								
640	**Sports Campus Operating**								
	Clerk Treasurer								
VEN001142	JP Morgan Chase	APP097694	10/10/2022	101965	PCARD PAYABLE	Oct 2022 Pcard closing 09302	2,729.74	500000824	10/11/2022
	Subtotal for Clerk Treasurer						**2,729.74**		
	Grand Park								
VEN001537	Payroll	APP097668	10/10/2022	640015111	SPORTS CAMPUS-SALARY	sal	25,393.84	100000215	10/11/2022
VEN001537	Payroll	APP097668	10/10/2022	640015120	SPORTS CAMPUS-FICA/ME	fica	1,547.88	100000215	10/11/2022
VEN001537	Payroll	APP097668	10/10/2022	640015120	SPORTS CAMPUS-FICA/ME	med	362.00	100000215	10/11/2022
VEN001537	Payroll	APP097668	10/10/2022	640015121	SPORTS CAMPUS-PERF	perf	3,072.43	100000215	10/11/2022
VEN002336	Citizens Westfield	APP097774	10/13/2022	640015342	SPORTS CAMPUS-WAT SE	Field	460.38	4180	10/13/2022
VEN002336	Citizens Westfield	APP097774	10/13/2022	640015342	SPORTS CAMPUS-WAT SE	Field	425.40	4180	10/13/2022
VEN002336	Citizens Westfield	APP097774	10/13/2022	640015342	SPORTS CAMPUS-WAT SE	Diam	592.28	4180	10/13/2022
VEN002336	Citizens Westfield	APP097774	10/13/2022	640015342	SPORTS CAMPUS-WAT SE	Diam	535.04	4180	10/13/2022
VEN002336	Citizens Westfield	APP097774	10/13/2022	640015342	SPORTS CAMPUS-WAT SE	General	129.64	4180	10/13/2022
VEN002336	Citizens Westfield	APP097774	10/13/2022	640015342	SPORTS CAMPUS-WAT SE	General	218.93	4180	10/13/2022
VEN001716	Runyon Equipment Rental	APP097853	10/17/2022	640015472	SPORTS CAMPUS-EQUIPME	Mowing Tractor	1,146.47		
VEN000051	Advanced Turf Solutions	APP097854	10/17/2022	640015224	SPORTS CAMPUS-OPERATI	Field Paint	1,721.00		
VEN002228	Indiana Sports Properties	APP097855	10/17/2022	640015349	SPORTS CAMPUS-SERVICE	Hotel rebates March April eve	9,059.05		
VEN000402	Cintas	APP097857	10/17/2022	640015224	SPORTS CAMPUS-OPERATI	Mats	216.27		
VEN009229	Sports Field Maintenance LLC	APP097858	10/17/2022	640015349	SPORTS CAMPUS-SERVICE	Sept service	46,780.00		
VEN002228	Indiana Sports Properties	APP097860	10/17/2022	640015349	SPORTS CAMPUS-SERVICE	Aug and Sept	13,970.85		
VEN006898	Supply Warehouse Inc	APP097862	10/17/2022	640015224	SPORTS CAMPUS-OPERATI	Restroom supplies	368.83		
VEN006285	Ceres Solutions Cooperative	APP097864	10/17/2022	640015226	SPORTS CAMPUS-GAS	Fuel	1,889.66		
VEN006285	Ceres Solutions Cooperative	APP097865	10/17/2022	640015226	SPORTS CAMPUS-GAS	GPEC generator fuel	272.80		
VEN009271	Ewing Irrigation and Landscape	APP097870	10/17/2022	640015224	SPORTS CAMPUS-OPERATI	Irrigation supplies	1,371.97		
VEN000602	Earth Networks	APP097871	10/17/2022	640015389	SPORTS CAMPUS-APP/LICE	Earth Network	1,929.00		
VEN000051	Advanced Turf Solutions	APP097894	10/17/2022	640015472	SPORTS CAMPUS-EQUIPME	Paint	483.89		

Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
640	**Sports Campus Operating**								
	Grand Park								
VEN006898	Supply Warehouse Inc	APP097895	10/17/2022	640015224	SPORTS CAMPUS-OPERATI	Restroom supplies	314.78		
VEN000051	Advanced Turf Solutions	APP097898	10/17/2022	640015224	SPORTS CAMPUS-OPERATI	Field Paint	10,241.00		
VEN008257	Ferguson Facilities Supply	APP097899	10/17/2022	640015224	SPORTS CAMPUS-OPERATI	Restroom supplies	171.94		
VEN009058	ISolved Benefit Services	APP097976	10/18/2022	640015119	SPORTS CAMPUS-HEALTH/	Cobra	37.70		
	Subtotal for Grand Park						**122,713.03**		
	Sport Campus Indoor Event Ctr								
VEN001537	Payroll	APP097668	10/10/2022	640023111	GP INDOOR-SALARY	sal	4,037.60	100000215	10/11/2022
VEN001537	Payroll	APP097668	10/10/2022	640023120	GP INDOOR-FIICA/MEDICAR	fica	238.13	100000215	10/11/2022
VEN001537	Payroll	APP097668	10/10/2022	640023120	GP INDOOR-FIICA/MEDICAR	med	55.70	100000215	10/11/2022
VEN001537	Payroll	APP097668	10/10/2022	640023121	GP INDOOR-PERF	perf	573.34	100000215	10/11/2022
VEN005845	Kinetrex Energy	APP097712	10/12/2022	640023328	GP INDOOR-NATURAL GAS	Gas	499.80	4177	10/12/2022
VEN002336	Citizens Westfield	APP097761	10/13/2022	640023342	GP INDOOR-WAT AND SEW	GPEC Water	580.20	4178	10/13/2022
VEN002336	Citizens Westfield	APP097761	10/13/2022	640023342	GP INDOOR-WAT AND SEW	GPEC Sewer	133.76	4178	10/13/2022
VEN002336	Citizens Westfield	APP097763	10/13/2022	640023328	GP INDOOR-NATURAL GAS	GPEC gas	151.56	4179	10/13/2022
VEN008257	Ferguson Facilities Supply	APP097856	10/17/2022	640023343	GP INDOOR-BLDG MAINT	Consumer show floor trash ca	409.64		
VEN002958	Indiana Soccer Asso	APP097859	10/17/2022	640023349	GP INDOOR-SERVICES	Sept	315.00		
VEN006898	Supply Warehouse Inc	APP097862	10/17/2022	640023224	GP INDOOR-OPERATING SU	Restroom supplies	748.84		
VEN007684	Perfection Group Inc	APP097872	10/17/2022	640023343	GP INDOOR-BLDG MAINT	GPEC AC Repair	805.00		
VEN006898	Supply Warehouse Inc	APP097895	10/17/2022	640023224	GP INDOOR-OPERATING SU	Restroom supplies	498.11		
VEN001637	Ray's Trash Service	APP097896	10/17/2022	640023349	GP INDOOR-SERVICES	Trash dumpster	185.00		
VEN009769	OptiSigns Inc	APP097897	10/17/2022	640023347	GP INDOOR-PROMOTION	Concession screens subscript	1,575.00		
VEN008257	Ferguson Facilities Supply	APP097899	10/17/2022	640023224	GP INDOOR-OPERATING SU	Restroom supplies	467.82		
VEN006390	Ecolab Pest	APP097900	10/17/2022	640023343	GP INDOOR-BLDG MAINT	GPEC	540.89		
VEN007684	Perfection Group Inc	APP097901	10/17/2022	640023343	GP INDOOR-BLDG MAINT	GPEC AC repair	325.00		
VEN009058	ISolved Benefit Services	APP097976	10/18/2022	640023119	GP INDOOR-HEALTH/DENT	Cobra	7.54		
	Subtotal for Sport Campus Indoor Event Ctr						**12,147.93**		
Subtotal for Fund 640 Sports Campus Operating							**137,590.70**		
Fund No.	**Fund Name**								
701	**Payroll**								
	Clerk Treasurer								
VEN000163	Aul Retirement	APP097654	10/10/2022	701008931	PAYROLL-401A MATCHING-	Contributions and loan pmts	30,398.21	700001328	10/11/2022

Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No. Fund Name									
701 Payroll									
Clerk Treasurer									
VEN003131	Huntington Bank	APP097655	10/10/2022	701008131	PAYROLL-EMPLOYER'S FIC	FICA	43,083.94	700001329	10/11/2022
VEN003131	Huntington Bank	APP097655	10/10/2022	701008132	PAYROLL-EMPLOYER'S ME	Medicare	10,076.08	700001329	10/11/2022
VEN003131	Huntington Bank	APP097655	10/10/2022	701008921	PAYROLL-FEDERAL WITHH	Federal	64,628.07	700001329	10/11/2022
VEN003131	Huntington Bank	APP097655	10/10/2022	701008922	PAYROLL-EMPLOYEE FICA	FICA	43,084.08	700001329	10/11/2022
VEN003131	Huntington Bank	APP097655	10/10/2022	701008922	PAYROLL-EMPLOYEE FICA	Medicare	10,076.04	700001329	10/11/2022
VEN000959	Indiana Dept Of Revenue	APP097656	10/10/2022	701008923	PAYROLL-STATE WITHHOL	State	20,921.69	700001331	10/11/2022
VEN000959	Indiana Dept Of Revenue	APP097656	10/10/2022	701008923	PAYROLL-STATE WITHHOL	COIT	8,932.49	700001331	10/11/2022
VEN000948	IN Family and Social Services	APP097657	10/10/2022	701008140	PAYROLL-SUPPORT WITHH	Child Support	1,536.00	70000130	10/11/2022
VEN001864	Supporting Heroes	APP097658	10/10/2022	701008991	PAYROLL-MISC	Supporting Heroes	80.84	18058	10/10/2022
VEN001537	Payroll	APP097666	10/10/2022	701008110	PAYROLL-NET SALARIES	net sal	502,447.01	700001332	10/11/2022
VEN010216	John Hauber Trustee	APP097722	10/12/2022	701008142	PAYROLL-GARNISHMENT	Garnishment	277.00	18061	10/12/2022
VEN001390	MiSDU	APP097723	10/12/2022	701008140	PAYROLL-SUPPORT WITHH	Child Support	443.45	18062	10/12/2022
VEN000703	Fire Fighters Credit Union	APP097725	10/12/2022	701008141	PAYROLL-UNION DUES	Union Dues WFD	83.00	18059	10/12/2022
VEN000703	Fire Fighters Credit Union	APP097726	10/12/2022	701008141	PAYROLL-UNION DUES	Union Dues 4416	3,276.88	18060	10/12/2022
VEN000008	77 Police and Fire Fund	APP097795	10/14/2022	701008133	PAYROLL-PERF	Non Civilian PERF	81,562.26	700001333	10/14/2022
VEN001550	PERF	APP097796	10/14/2022	701008133	PAYROLL-PERF	Civilian PERF	49,702.34	700001334	10/14/2022
Subtotal for Clerk Treasurer							**870,609.38**		
Subtotal for Fund 701 Payroll							**870,609.38**		
Fund No. Fund Name									
806 UMR									
Clerk Treasurer									
VEN002020	United Healthcare	APP097680	10/7/2022	806008119	UMR GROUP HEALTH	October fees	87,648.50		
VEN002020	United Healthcare	APP097681	10/7/2022	806008119	UMR GROUP HEALTH	UMR Rx Med	16,278.60		
Subtotal for Clerk Treasurer							**103,927.10**		
Subtotal for Fund 806 UMR							**103,927.10**		
Fund No. Fund Name									
900 Stormwater									
Stormwater									
VEN001537	Payroll	APP097667	10/10/2022	900016111	STORM-SALARY	sal	23,531.70	900000305	10/11/2022
VEN001537	Payroll	APP097667	10/10/2022	900016120	STORM-FICA/MEDICARE	fica	1,399.64	900000305	10/11/2022

Fund No.	Fund Name	Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
900	Stormwater										
	Stormwater										
		VEN001537	Payroll	APP097667	10/10/2022	900016120	STORM-FICA/MEDICARE	med	327.34	900000305	10/11/2022
		VEN001537	Payroll	APP097667	10/10/2022	900016121	STORM-PERF	perf	2,584.72	900000305	10/11/2022
		VEN000517	Daystar Directional Drilling	APP097713	10/11/2022	900016434	STORM-STORMWATER MIS	Centennial Repairs	25,829.45		
		VEN002193	Christopher Burke	APP097718	10/10/2022	900016309	STORM-CONSULTING FEES	Stormwater On Call Support	1,976.75		
		VEN010717	Brian Morales	APP097919	10/17/2022	900016370	STORMWATER-REFUND		2.85		
		VEN010718	Katherine Keen	APP097920	10/17/2022	900016370	STORMWATER-REFUND		12.48		
		VEN010719	Robert Hatcher	APP097921	10/17/2022	900016370	STORMWATER-REFUND		12.48		
		VEN010720	Janet Kerrigan	APP097922	10/17/2022	900016370	STORMWATER-REFUND		3.80		
		VEN010721	Nicole Moore	APP097923	10/17/2022	900016370	STORMWATER-REFUND		12.62		
		VEN010722	Alicia Voss	APP097924	10/17/2022	900016370	STORMWATER-REFUND		12.48		
		VEN010723	Christine Behrens-McShay	APP097925	10/17/2022	900016370	STORMWATER-REFUND		2.85		
		VEN010724	Suzanne Fowler	APP097927	10/17/2022	900016370	STORMWATER-REFUND		14.51		
		VEN009884	Kristy Huntwork	APP097928	10/17/2022	900016370	STORMWATER-REFUND	OVER PAYMENT	75.00		
		VEN008910	Quinn and Ali Shepherd	APP097929	10/17/2022	900016370	STORMWATER-REFUND	OVER PAYMENT	12.48		
		VEN004339	James Ericksen	APP097930	10/17/2022	900016370	STORMWATER-REFUND		3.39		
		VEN010657	Sobczak Construction Services	APP097931	10/17/2022	900016370	STORMWATER-REFUND	OVER PAYMENT	41.48		
		VEN010725	Steve and John Levinsohn Polizzi	APP097932	10/17/2022	900016370	STORMWATER-REFUND		47.21		
		VEN010725	Steve and John Levinsohn Polizzi	APP097932	10/17/2022	900016370	STORMWATER-REFUND	OVER PAYMENT	2.28		
		VEN010726	Sarah Wright	APP097933	10/17/2022	900016370	STORMWATER-REFUND		2.98		
		VEN007320	MJ Skulski LLC	APP097934	10/17/2022	900016370	STORMWATER-REFUND		54.35		
		VEN007320	MJ Skulski LLC	APP097934	10/17/2022	900016370	STORMWATER-REFUND	OVER PAYMENT	132.70		
		VEN010727	Johnathan Wetter	APP097935	10/17/2022	900016370	STORMWATER-REFUND		2.71		
		VEN010728	Cameron Day	APP097936	10/17/2022	900016370	STORMWATER-REFUND		3.39		
		VEN010729	Heather Caruso	APP097937	10/17/2022	900016370	STORMWATER-REFUND		2.98		
		VEN010730	Rose and Clint Lowe	APP097938	10/17/2022	900016370	STORMWATER-REFUND		2.98		
		VEN010731	Cynthia Abbott	APP097939	10/17/2022	900016370	STORMWATER-REFUND		2.71		
		VEN010732	Jimmie Hofer	APP097940	10/17/2022	900016370	STORMWATER-REFUND		2.44		
		VEN010733	Hai Pham	APP097941	10/17/2022	900016370	STORMWATER-REFUND		3.26		
		VEN010734	Sandcastle Investment Firm LLC	APP097942	10/17/2022	900016370	STORMWATER-REFUND		3.80		
		VEN010734	Sandcastle Investment Firm LLC	APP097942	10/17/2022	900016370	STORMWATER-REFUND	OVER PAYMENT	69.10		
		VEN010735	Nick Santi	APP097943	10/17/2022	900016370	STORMWATER-REFUND		9.50		
		VEN010736	Ryan Newlin	APP097944	10/17/2022	900016370	STORMWATER-REFUND		2.31		

Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No. Fund Name									
900 Stormwater									
Stormwater									
VEN010736	Ryan Newlin	APP097944	10/17/2022	900016370	STORMWATER-REFUND	OVER PAYMENT	52.74		
VEN010737	Michael Foerster	APP097945	10/17/2022	900016370	STORMWATER-REFUND		3.12		
VEN010738	Jacob Debard	APP097946	10/17/2022	900016370	STORMWATER-REFUND		3.12		
VEN010739	Lindsey Balensiefer	APP097947	10/17/2022	900016370	STORMWATER-REFUND		12.62		
VEN010740	Wha Ning Doo	APP097948	10/17/2022	900016370	STORMWATER-REFUND		2.85		
VEN010741	Angel Terrazas	APP097949	10/17/2022	900016370	STORMWATER-REFUND		2.85		
VEN010742	Dennis Gaiser	APP097950	10/17/2022	900016370	STORMWATER-REFUND		2.85		
VEN010743	Richard Waters	APP097951	10/17/2022	900016370	STORMWATER-REFUND		2.98		
VEN010744	Matthew Gardner	APP097952	10/17/2022	900016370	STORMWATER-REFUND		14.51		
VEN010745	Logan Castle	APP097953	10/17/2022	900016370	STORMWATER-REFUND		3.80		
VEN010746	Angela Stanfield	APP097954	10/17/2022	900016370	STORMWATER-REFUND		3.39		
VEN010747	Joseph Wanko	APP097955	10/17/2022	900016370	STORMWATER-REFUND		3.12		
VEN010748	Anabel Nieves Guzman	APP097956	10/17/2022	900016370	STORMWATER-REFUND		3.12		
VEN010749	Dan Donley	APP097957	10/17/2022	900016370	STORMWATER-REFUND		8.27		
VEN010750	Robert Caid	APP097958	10/17/2022	900016370	STORMWATER-REFUND		3.21		
VEN010751	Kristin Penley	APP097959	10/17/2022	900016370	STORMWATER-REFUND		2.98		
VEN009733	Elizabeth Fortune	APP097960	10/17/2022	900016370	STORMWATER-REFUND		3.80		
VEN010752	Greg Andersen	APP097961	10/17/2022	900016370	STORMWATER-REFUND		3.26		
VEN010371	OP SPE TPAI LLC	APP097962	10/17/2022	900016370	STORMWATER-REFUND		29.71		
VEN002424	IUPPS	APP097970	10/18/2022	900016309	STORM-CONSULTING FEES	Sept tickets	1,599.80		
Subtotal for Stormwater							**57,962.82**		
Subtotal for Fund 900 Stormwater							**57,962.82**		
Fund No. Fund Name									
950 Trash									
Trash									
VEN008448	Springbrook Holding LLC	APP097717	10/12/2022	950017371	TRASH-CREDIT CARD PRO	CivicPay fees	2,889.00		
VEN010717	Brian Morales	APP097919	10/17/2022	950017370	TRASH-REFUND		0.68		
VEN010717	Brian Morales	APP097919	10/17/2022	950017370	TRASH-REFUND		8.51		
VEN010718	Katherine Keen	APP097920	10/17/2022	950017370	TRASH-REFUND		3.00		
VEN010718	Katherine Keen	APP097920	10/17/2022	950017370	TRASH-REFUND		37.27		
VEN010719	Robert Hatcher	APP097921	10/17/2022	950017370	TRASH-REFUND		3.00		

Fund No.	Fund Name	Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
950	Trash										
	Trash										
		VEN010719	Robert Hatcher	APP097921	10/17/2022	950017370	TRASH-REFUND		37.27		
		VEN010720	Janet Kerrigan	APP097922	10/17/2022	950017370	TRASH-REFUND		0.91		
		VEN010720	Janet Kerrigan	APP097922	10/17/2022	950017370	TRASH-REFUND		11.34		
		VEN010721	Nicole Moore	APP097923	10/17/2022	950017370	TRASH-REFUND		3.03		
		VEN010721	Nicole Moore	APP097923	10/17/2022	950017370	TRASH-REFUND		37.68		
		VEN010722	Alicia Voss	APP097924	10/17/2022	950017370	TRASH-REFUND		3.00		
		VEN010722	Alicia Voss	APP097924	10/17/2022	950017370	TRASH-REFUND		37.26		
		VEN010723	Christine Behrens-McShay	APP097925	10/17/2022	950017370	TRASH-REFUND		0.68		
		VEN010723	Christine Behrens-McShay	APP097925	10/17/2022	950017370	TRASH-REFUND		8.51		
		VEN010724	Suzanne Fowler	APP097927	10/17/2022	950017370	TRASH-REFUND		3.49		
		VEN010724	Suzanne Fowler	APP097927	10/17/2022	950017370	TRASH-REFUND		43.35		
		VEN004339	James Ericksen	APP097930	10/17/2022	950017370	TRASH-REFUND		0.82		
		VEN004339	James Ericksen	APP097930	10/17/2022	950017370	TRASH-REFUND		10.12		
		VEN010726	Sarah Wright	APP097933	10/17/2022	950017370	TRASH-REFUND		0.72		
		VEN010726	Sarah Wright	APP097933	10/17/2022	950017370	TRASH-REFUND		8.91		
		VEN007320	MJ Skulski LLC	APP097934	10/17/2022	950017370	TRASH-REFUND		4.41		
		VEN007320	MJ Skulski LLC	APP097934	10/17/2022	950017370	TRASH-REFUND		54.75		
		VEN010727	Johnathan Wetter	APP097935	10/17/2022	950017370	TRASH-REFUND		0.65		
		VEN010727	Johnathan Wetter	APP097935	10/17/2022	950017370	TRASH-REFUND		8.10		
		VEN010728	Cameron Day	APP097936	10/17/2022	950017370	TRASH-REFUND		0.82		
		VEN010728	Cameron Day	APP097936	10/17/2022	950017370	TRASH-REFUND		10.12		
		VEN010729	Heather Caruso	APP097937	10/17/2022	950017370	TRASH-REFUND		0.72		
		VEN010729	Heather Caruso	APP097937	10/17/2022	950017370	TRASH-REFUND		8.91		
		VEN010730	Rose and Clint Lowe	APP097938	10/17/2022	950017370	TRASH-REFUND		0.72		
		VEN010730	Rose and Clint Lowe	APP097938	10/17/2022	950017370	TRASH-REFUND		8.91		
		VEN010731	Cynthia Abbott	APP097939	10/17/2022	950017370	TRASH-REFUND		0.65		
		VEN010731	Cynthia Abbott	APP097939	10/17/2022	950017370	TRASH-REFUND		8.10		
		VEN010732	Jimmie Hofer	APP097940	10/17/2022	950017370	TRASH-REFUND		0.59		
		VEN010732	Jimmie Hofer	APP097940	10/17/2022	950017370	TRASH-REFUND		7.29		
		VEN010733	Hai Pham	APP097941	10/17/2022	950017370	TRASH-REFUND		0.78		
		VEN010733	Hai Pham	APP097941	10/17/2022	950017370	TRASH-REFUND		9.72		
		VEN010734	Sandcastle Investment Firm LLC	APP097942	10/17/2022	950017370	TRASH-REFUND		0.91		

Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
950	**Trash**								
	Trash								
VEN010734	Sandcastle Investment Firm LLC	APP097942	10/17/2022	950017370	TRASH-REFUND		11.34		
VEN010735	Nick Santi	APP097943	10/17/2022	950017370	TRASH-REFUND		2.28		
VEN010735	Nick Santi	APP097943	10/17/2022	950017370	TRASH-REFUND		28.36		
VEN010736	Ryan Newlin	APP097944	10/17/2022	950017370	TRASH-REFUND		0.55		
VEN010736	Ryan Newlin	APP097944	10/17/2022	950017370	TRASH-REFUND		6.90		
VEN010737	Michael Foerster	APP097945	10/17/2022	950017370	TRASH-REFUND		0.75		
VEN010737	Michael Foerster	APP097945	10/17/2022	950017370	TRASH-REFUND		9.32		
VEN010738	Jacob Debard	APP097946	10/17/2022	950017370	TRASH-REFUND		0.75		
VEN010738	Jacob Debard	APP097946	10/17/2022	950017370	TRASH-REFUND		9.32		
VEN010739	Lindsey Balensiefer	APP097947	10/17/2022	950017370	TRASH-REFUND		3.03		
VEN010739	Lindsey Balensiefer	APP097947	10/17/2022	950017370	TRASH-REFUND		37.68		
VEN010740	Wha Ning Doo	APP097948	10/17/2022	950017370	TRASH-REFUND		0.68		
VEN010740	Wha Ning Doo	APP097948	10/17/2022	950017370	TRASH-REFUND		8.51		
VEN010741	Angel Terrazas	APP097949	10/17/2022	950017370	TRASH-REFUND		0.68		
VEN010741	Angel Terrazas	APP097949	10/17/2022	950017370	TRASH-REFUND		8.51		
VEN010742	Dennis Gaiser	APP097950	10/17/2022	950017370	TRASH-REFUND		0.68		
VEN010742	Dennis Gaiser	APP097950	10/17/2022	950017370	TRASH-REFUND		8.51		
VEN010743	Richard Waters	APP097951	10/17/2022	950017370	TRASH-REFUND		0.72		
VEN010743	Richard Waters	APP097951	10/17/2022	950017370	TRASH-REFUND		8.91		
VEN010744	Matthew Gardner	APP097952	10/17/2022	950017370	TRASH-REFUND		3.49		
VEN010744	Matthew Gardner	APP097952	10/17/2022	950017370	TRASH-REFUND		43.35		
VEN010745	Logan Castle	APP097953	10/17/2022	950017370	TRASH-REFUND		0.91		
VEN010745	Logan Castle	APP097953	10/17/2022	950017370	TRASH-REFUND		11.34		
VEN010746	Angela Stanfield	APP097954	10/17/2022	950017370	TRASH-REFUND		0.82		
VEN010746	Angela Stanfield	APP097954	10/17/2022	950017370	TRASH-REFUND		10.12		
VEN010747	Joseph Wanko	APP097955	10/17/2022	950017370	TRASH-REFUND		0.75		
VEN010747	Joseph Wanko	APP097955	10/17/2022	950017370	TRASH-REFUND		9.32		
VEN010748	Anabel Nieves Guzman	APP097956	10/17/2022	950017370	TRASH-REFUND		0.75		
VEN010748	Anabel Nieves Guzman	APP097956	10/17/2022	950017370	TRASH-REFUND		9.32		
VEN010749	Dan Donley	APP097957	10/17/2022	950017370	TRASH-REFUND		1.99		
VEN010749	Dan Donley	APP097957	10/17/2022	950017370	TRASH-REFUND		24.71		
VEN010750	Robert Caid	APP097958	10/17/2022	950017370	TRASH-REFUND		0.77		

Buy-From Vendor No.	Buy-From Vendor Name	Invoice No.	Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
950	**Trash**								
	Trash								
VEN010750	Robert Caid	APP097958	10/17/2022	950017370	TRASH-REFUND		9.63		
VEN010751	Kristin Penley	APP097959	10/17/2022	950017370	TRASH-REFUND		0.72		
VEN010751	Kristin Penley	APP097959	10/17/2022	950017370	TRASH-REFUND		8.92		
VEN009733	Elizabeth Fortune	APP097960	10/17/2022	950017370	TRASH-REFUND		0.91		
VEN009733	Elizabeth Fortune	APP097960	10/17/2022	950017370	TRASH-REFUND		11.34		
VEN010752	Greg Andersen	APP097961	10/17/2022	950017370	TRASH-REFUND		0.78		
VEN010752	Greg Andersen	APP097961	10/17/2022	950017370	TRASH-REFUND		9.72		
VEN010371	OP SPE TPAI LLC	APP097962	10/17/2022	950017370	TRASH-REFUND		7.14		
VEN010371	OP SPE TPAI LLC	APP097962	10/17/2022	950017370	TRASH-REFUND		88.70		
Subtotal for Trash							**3,677.68**		
Subtotal for Fund 950 Trash							**3,677.68**		
Posted Invoices Total							**2,522,657.26**		

Un-Posted Invoices

Vendor No.	Vendor Name	Invoice No.	Date	GL Account	GL Account Description	Description	Amount	Status
Fund No.	**Fund Name**							
101	**General**							
	Administration							
VEN001195	Krieg Devault LLP	API0005728	10/13/2022	101001330	Adm-Attorney/Consultant	Adm-Attorney/Consultant	45.00	Approval Pending
VEN001195	Krieg Devault LLP	API0005728	10/13/2022	101001330	Adm-Attorney/Consultant	Adm-Attorney/Consultant	270.00	Approval Pending
VEN001195	Krieg Devault LLP	API0005728	10/13/2022	101001330	Adm-Attorney/Consultant	Adm-Attorney/Consultant	18,772.00	Approval Pending
VEN001195	Krieg Devault LLP	API0005728	10/13/2022	101001330	Adm-Attorney/Consultant	Adm-Attorney/Consultant	6,903.48	Approval Pending
Subtotal for Administration							**25,990.48**	
	Informatics							
VEN008516	Granite Telecommunications	API0005716	10/5/2022	101007349	IT-Services	IT-Services	803.01	Approval Pending
VEN008285	EnvelopIQ LLC	API0005717	10/5/2022	101007349	IT-Services	IT-Services	6,438.00	Approval Pending
VEN005134	Lifeline Data Centers	API0005720	10/6/2022	101007349	IT-Services	IT-Services	1,159.03	Approval Pending
VEN005146	Konica Minolta Business	API0005722	10/10/2022	101007337	IT-Printing	IT-Printing	759.16	Approval Pending
VEN010130	ITSavvy LLC	API0005724	10/11/2022	101007451	IT-Computer/Equip	IT-Computer/Equip	2,075.42	Approval Pending

Report Date Range:

Un-Posted Invoices

Vendor No.	Vendor Name	Invoice No.	Date	GL Account	GL Account Description	Description	Amount	Status
Fund No.	**Fund Name**							
101	**General**							
	Informatics							
VEN005146	Konica Minolta Business	API0005728	10/13/2022	101007337	IT-Printing	IT-Printing	38.12	Approval Pending
	Subtotal for Informatics						**11,272.74**	
Subtotal by Fund 101 General							**37,263.22**	
Un-Posted Invoices Total							**37,263.22**	

Credit Memos

Vendor No.	Vendor Name	Cr. Memo No.	Date	GL Acct.	GL Account Name	Description	Amount
Credit Memo Total							

Purchase Card Register
City of Westfield

Buy-From Vendor No.	Buy-From Vendor Name	Document No.	Posting Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
101	**General**								
	Administration								
VEN000667	EVENTBRITE INC.	GJPCARD0089908	10/10/2022	101001347	Adm-Promotions	2022 MONUMENTAL AW	744.24		
VEN010038	GRINDSTONE	GJPCARD0090000	10/10/2022	101001347	Adm-Promotions	GRINDSTONES ON THE	43.43		
	Subtotal for Administration						**787.67**		
	Police								
811361842	VIKTOS LLC	GJPCARD0089578	10/10/2022	101002229	Police-Uniforms	RETURNED JACKET-JOR	-126.46		
030215459	THE ORVIS COMPANY, INC	GJPCARD0089593	10/10/2022	101002229	Police-Uniforms	DETECTIVE CLOTHING-B	435.00		
954604723	TELEFLORA LLC	GJPCARD0089595	10/10/2022	101002347	Police-Promotions	FLOWERS FOR FUNERA	155.47		
VEN009277	Nelson and Co LLC	GJPCARD0089597	10/10/2022	101002229	Police-Uniforms	UNIFORM BELT DETECTI	62.99		
470979240	MEYER DISTRIBUTING PARTNE	GJPCARD0089609	10/10/2022	101002223	Police-Office Supplies	LIGHT BULB	14.41		
VEN000946	IN BMV VEHICLE SER	GJPCARD0089610	10/10/2022	101002349	Police-Services	VEHICLE TITLES/REGIST	135.00		
VEN001820	SQUARE, INC.	GJPCARD0089613	10/10/2022	101002337	Police-Printing	CARDS WITH ENVELOPE	342.91		
161687235	MEIJER GREAT LAKES LIMITE	GJPCARD0089614	10/10/2022	101002334	Police-Travel/Training/Semina	AREA INVESTIGATORS T	66.89		
391446816	LACROSSE FOOTWEAR, INC.	GJPCARD0089615	10/10/2022	101002229	Police-Uniforms	DETECTIVE CLOTHING B	109.14		
820544687	AMAZON.COM, INC.	GJPCARD0089645	10/10/2022	101002334	Police-Travel/Training/Semina	SHOOTING EARMUFFS	39.99		
522261790	THOMSON REUTERS U.S. LLC	GJPCARD0089660	10/10/2022	101002350	Police-Subscriptions/Dues	MONTHLY STATEMENT	736.45		
VEN001476	Office Depot	GJPCARD0089666	10/10/2022	101002223	Police-Office Supplies	CERTIFICATE PAPER	40.64		
VEN000670	EXPEDIA, INC.	GJPCARD0089673	10/10/2022	101002334	Police-Travel/Training/Semina	HOTEL FOR TRAINING-H	471.20		
161687235	MEIJER GREAT LAKES LIMITE	GJPCARD0089676	10/10/2022	101002347	Police-Promotions	WATER FOR CITIZENS A	11.38		
300256186	TOP GOLF USA INC.	GJPCARD0089680	10/10/2022	101002347	Police-Promotions	CITIZENS ACADEMY EVE	477.90		
823125395	CB AT VETERANS LLC	GJPCARD0089687	10/10/2022	101002334	Police-Travel/Training/Semina	MEALS DURING TRAININ	14.45		
VEN002025	University of Louisville	GJPCARD0089689	10/10/2022	101002334	Police-Travel/Training/Semina	SEX CRIMES INVESTIGA	850.00		
384061754	ARLO TECHNOLOGIES, INC.	GJPCARD0089690	10/10/2022	101002350	Police-Subscriptions/Dues	MONTHLY STATEMENT	61.95		
351997272	COMMONWEALTH HOTELS INC	GJPCARD0089694	10/10/2022	101002334	Police-Travel/Training/Semina	HOTEL DURING TRAININ	216.96		
202936165	AMAZON.COM, INC.	GJPCARD0089696	10/10/2022	101002223	Police-Office Supplies	WRIST/ELBOW COMPUT	6.58		
202936165	AMAZON.COM, INC.	GJPCARD0089697	10/10/2022	101002223	Police-Office Supplies	EMBOSSER-ADAMS	33.50		
202936165	AMAZON.COM, INC.	GJPCARD0089698	10/10/2022	101002223	Police-Office Supplies	CERTIFICATE PAPER-AD	35.48		
202936165	AMAZON.COM, INC.	GJPCARD0089717	10/10/2022	101002224	Police-Operating Supplies	MOBILE CAR ADAPTER	218.78		
461277816	FORTE	GJPCARD0089721	10/10/2022	101002334	Police-Travel/Training/Semina	THE COMPLETE FEMALE	450.00		
202936165	AMAZON.COM, INC.	GJPCARD0089730	10/10/2022	101002337	Police-Printing	RETURN POCKETJET PR	-139.90		
470979240	MEYER DISTRIBUTING PARTNE	GJPCARD0089731	10/10/2022	101002345	Police-Equip Repair	REPLACE VEHICLE BATT	179.99		
752340559	BRINKER INTL PYRL CO, LP	GJPCARD0089732	10/10/2022	101002334	Police-Travel/Training/Semina	MEALS DURING TRAININ	22.71		
841480725	QDOBA RESTAURANT CORPORAT	GJPCARD0089735	10/10/2022	101002334	Police-Travel/Training/Semina	MEALS DURING TRAININ	13.48		

Buy-From Vendor No.	Buy-From Vendor Name	Document No.	Posting Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
101	**General**								
	Police								
462579674	SUDAN, LLC	GJPCARD0089736	10/10/2022	101002223	Police-Office Supplies	KEY FOB-DINE	14.97		
VEN000384	CHICK-FIL-A CORP	GJPCARD0089737	10/10/2022	101002334	Police-Travel/Training/Semina	MEALS DURING TRAININ	5.44		
300828261	DW RESTAURANT HOLDER LLC	GJPCARD0089738	10/10/2022	101002334	Police-Travel/Training/Semina	MEALS DURING TRAININ	27.05		
222999999	MISSION BBQ DEPTFORD, NJ,	GJPCARD0089739	10/10/2022	101002334	Police-Travel/Training/Semina	MEALS DURING TRAININ	23.48		
VEN001983	Tractor Supply Company	GJPCARD0089755	10/10/2022	101002355	Police-K-9 Maint	DOG FOOD	59.99		
VEN001884	Taser International	GJPCARD0089761	10/10/2022	101002334	Police-Travel/Training/Semina	TASER INSTRUCTOR RE	375.00		
VEN004513	Evident	GJPCARD0089784	10/10/2022	101002472	Police-Equipment	VIPER FIBERGLASS BRU	115.00		
VEN004513	Evident	GJPCARD0089785	10/10/2022	101002472	Police-Equipment	ROAD TECH SUPPLIES	18.00		
030215459	THE ORVIS COMPANY, INC	GJPCARD0089786	10/10/2022	101002229	Police-Uniforms	DETECTIVE CLOTHING-	108.00		
VEN002022	UNITED STATES POSTAL SERV	GJPCARD0089793	10/10/2022	101002333	Police-Postage	CERTIFIED TO BMV	12.60		
363189198	JOS A BANK CLOTHIERS INC	GJPCARD0089795	10/10/2022	101002229	Police-Uniforms	REFUND FOR TAXES PAI	-144.42		
811361842	VIKTOS LLC	GJPCARD0089799	10/10/2022	101002229	Police-Uniforms	UNIFORM JACKET-JORD	263.44		
363189198	JOS A BANK CLOTHIERS INC	GJPCARD0089801	10/10/2022	101002229	Police-Uniforms	DETECTIVE CLOTHING-T	134.97		
363189198	JOS A BANK CLOTHIERS INC	GJPCARD0089804	10/10/2022	101002229	Police-Uniforms	DETECTIVE CLOTHING-T	144.42		
202936165	AMAZON.COM, INC.	GJPCARD0089810	10/10/2022	101002337	Police-Printing	POCKETJET PRINTER C	139.90		
260082911	PAPER ROLL PRODUCTS	GJPCARD0089813	10/10/2022	101002337	Police-Printing	CAR PRINTER PAPER	499.50		
454006197	GLENDALE PARADE STORE LLC	GJPCARD0089827	10/10/2022	101002472	Police-Equipment	HONOR GUARD EQUIPM	197.42		
202936165	AMAZON.COM, INC.	GJPCARD0089830	10/10/2022	101002223	Police-Office Supplies	ENVELOPE ADHESIVE	12.00		
473175020	CHICALL, LLC	GJPCARD0089841	10/10/2022	101002333	Police-Postage	SHIP RADAR UNIT	19.41		
770034661	INTUIT PAYMENT SOLUTIONS,	GJPCARD0089842	10/10/2022	101002345	Police-Equip Repair	REPLACEMENT AED PAD	548.20		
261186682	SIRCHIE ACQUISITION COMPA	GJPCARD0089844	10/10/2022	101002472	Police-Equipment	PHOTO ARROWS BOOK	44.59		
202936165	AMAZON.COM, INC.	GJPCARD0089845	10/10/2022	101002224	Police-Operating Supplies	DESK MAT, MONITOR M	221.78		
650612863	NASRO	GJPCARD0089846	10/10/2022	101002350	Police-Subscriptions/Dues	NASRO MEMBERSHIP-B	40.00		
650612863	NASRO	GJPCARD0089847	10/10/2022	101002334	Police-Travel/Training/Semina	SRO BASIC COURSE-BO	445.00		
VEN006898	Supply Warehouse Inc	GJPCARD0089848	10/10/2022	101002224	Police-Operating Supplies	BATHROOM TISSUE, DIS	532.95		
901138258	HOJEIJ BRANDED FOODS, LLC	GJPCARD0089853	10/10/2022	101002334	Police-Travel/Training/Semina	MEALS DURING TRAININ	73.25		
820544687	AMAZON.COM, INC.	GJPCARD0089870	10/10/2022	101002472	Police-Equipment	SCISSORS-RAOD TECH	32.59		
261186682	SIRCHIE ACQUISITION COMPA	GJPCARD0089873	10/10/2022	101002472	Police-Equipment	PHOTO ARROWS - ROA	44.59		
202936165	AMAZON.COM, INC.	GJPCARD0089874	10/10/2022	101002472	Police-Equipment	CAMERA, MEMORY CAR	439.72		
710415188	WAL-MART STORES, INC.	GJPCARD0089889	10/10/2022	101002347	Police-Promotions	CAKE FOR DEPARTMEN	254.20		
202936165	AMAZON.COM, INC.	GJPCARD0089892	10/10/2022	101002472	Police-Equipment	CAMERA BATTERIES-RO	30.99		
202936165	AMAZON.COM, INC.	GJPCARD0089895	10/10/2022	101002224	Police-Operating Supplies	STANDING DESK CONVE	679.30		

Buy-From Vendor No.	Buy-From Vendor Name	Document No.	Posting Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
101	**General**								
	Police								
VEN004513	Evident	GJPCARD0089896	10/10/2022	101002472	Police-Equipment	PHOTO SCALE MARKER	68.00		
VEN004513	Evident	GJPCARD0089897	10/10/2022	101002472	Police-Equipment	PHOTO SCALE MARKER	18.00		
820544687	AMAZON.COM, INC.	GJPCARD0089898	10/10/2022	101002472	Police-Equipment	TAPE-ROAD TECH	18.22		
351696078	AUTOMOTIVE ACTION II INC	GJPCARD0089909	10/10/2022	101002345	Police-Equip Repair	RE-PROGRAM, MOUNT	1,081.00		
202936165	AMAZON.COM, INC.	GJPCARD0089910	10/10/2022	101002345	Police-Equip Repair	DRONE BATTERIES	187.79		
161687235	MEIJER GREAT LAKES LIMITE	GJPCARD0089912	10/10/2022	101002347	Police-Promotions	CITIZENS ACADEMY	39.99		
VEN004513	Evident	GJPCARD0089913	10/10/2022	101002472	Police-Equipment	PHOTO SCALE MARKER	18.00		
560748358	LOWES COMPANIES, INC.	GJPCARD0089914	10/10/2022	101002223	Police-Office Supplies	GLUE, PAINT, CLAMPS	38.18		
VEN004513	Evident	GJPCARD0089917	10/10/2022	101002472	Police-Equipment	PHOTO SCALE MARKER	68.00		
900235952	ATLANTA RESTAURANT PARTN	GJPCARD0089919	10/10/2022	101002334	Police-Travel/Training/Semina	MEALS DURING TRAININ	65.73		
202936165	AMAZON.COM, INC.	GJPCARD0089931	10/10/2022	101002472	Police-Equipment	CAMERA BATTERIES-RO	30.99		
454610534	ECHELON FRONT LLC	GJPCARD0089932	10/10/2022	101002350	Police-Subscriptions/Dues	EXTREME OWNERSHIP	335.90		
202936165	AMAZON.COM, INC.	GJPCARD0089934	10/10/2022	101002472	Police-Equipment	DUFFEL BAG, CAMERA,	458.58		
843818228	BLUE SKY HOSPITALITY LLC	GJPCARD0089948	10/10/2022	101002334	Police-Travel/Training/Semina	HOTEL DURING TRAININ	185.34		
820544687	AMAZON.COM, INC.	GJPCARD0089961	10/10/2022	101002345	Police-Equip Repair	STREAMLIGHT BATTERY	148.96		
020809769	HULU, LLC	GJPCARD0089967	10/10/2022	101002349	Police-Services	MONTHLY STATEMENT	85.98		
610310025	PLUMBERS SUPPLY COMPANY	GJPCARD0089988	10/10/2022	101002343	Police-Building Maintenance	SPLIT - POLICE (50)	155.68		
610310025	PLUMBERS SUPPLY COMPANY	GJPCARD0089990	10/10/2022	101002343	Police-Building Maintenance	SPLIT - POLICE (50)	181.15		
VEN001337	Menards	GJPCARD0089993	10/10/2022	101002334	Police-Travel/Training/Semina	KNEE PADS FOR TRAINI	27.99		
Subtotal for Police							**13,563.70**		
	Economic and Community Development								
465245012	OMNI LOUISVILLE LLC	GJPCARD0089592	10/10/2022	101003334	ECD-Travel/Training/Seminar	LUNCH THURSDAY WHIL	26.38		
202936165	AMAZON.COM, INC.	GJPCARD0089599	10/10/2022	101003223	ECD-Office Supplies	AMAZON#146FV7C01_OF	102.82		
202936165	AMAZON.COM, INC.	GJPCARD0089600	10/10/2022	101003223	ECD-Office Supplies	AMAZON#144WK2EK2_O	38.10		
205779781	LOCAL GOVERNMENT ONLINE	GJPCARD0089601	10/10/2022	101003338	ECD-Legal	HC AUDITOR#2022-0317_	26.52		
472511261	NEW BEGINNING RESTAURANTS	GJPCARD0089602	10/10/2022	101003334	ECD-Travel/Training/Seminar	LUNCH WHILE TRAVELIN	6.42		
320049006	LOUISVILLE JEFFERSON COU	GJPCARD0089606	10/10/2022	101003334	ECD-Travel/Training/Seminar	PARKING FOR DEI SEMIN	10.00		
202936165	AMAZON.COM, INC.	GJPCARD0089643	10/10/2022	101003223	ECD-Office Supplies	AMAZON10U2VE86Q2_O	31.82		
770510487	PAYPAL	GJPCARD0089691	10/10/2022	101003338	ECD-Legal	HCR.PUBLIC LEGAL NOT	28.94		
770510487	PAYPAL	GJPCARD0089692	10/10/2022	101003338	ECD-Legal	HCR.PUBLIC LEGAL NOT	24.27		
610989624	APA KENTUCKY CHAPTER	GJPCARD0089703	10/10/2022	101003334	ECD-Travel/Training/Seminar	AMERICAN PLANNING AS	395.00		
VEN007922	Kroger Limited Partnership	GJPCARD0089832	10/10/2022	101003347	ECD-Promotions	KROGER#022229_TEAM	15.97		

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Fund No.	**Fund Name**								
101	**General**								
	Economic and Community Development								
770510487	PAYPAL	GJPCARD0089968	10/10/2022	101003338	ECD-Legal	HCR.PUBLIC LEGAL NOT	21.47		
770510487	PAYPAL	GJPCARD0089969	10/10/2022	101003338	ECD-Legal	HCR.PUBLIC LEGAL NOT	27.07		
VEN000130	APA STREAMING PRODUCTS	GJPCARD0089995	10/10/2022	101003350	ECD-Subscriptions/Dues	APA#220830PBM.APC-BZ	937.00		
	Subtotal for Economic and Community Development						**1,691.78**		
	Parks								
VEN000894	HOBBY LOBBY STORES INC	GJPCARD0089596	10/10/2022	101005347	Parks-Promotion	PUMPKIN FUNKTION SU	318.39		
820544687	AMAZON.COM, INC.	GJPCARD0089625	10/10/2022	101005472	Parks-Equipment	PORTABLE SPEAKER SY	210.99		
820544687	AMAZON.COM, INC.	GJPCARD0089628	10/10/2022	101005472	Parks-Equipment	OUTDOOR HEATER	269.99		
820544687	AMAZON.COM, INC.	GJPCARD0089629	10/10/2022	101005347	Parks-Promotion	EVENT SUPPLIES FOR W	33.63		
VEN002097	Westfield Chamber Of Commerce	GJPCARD0089654	10/10/2022	101005334	Parks-Travel/Training/Semina	OCTOBER CHAMBER LU	100.00		
263363805	TCDIG MARKETING LLC	GJPCARD0089722	10/10/2022	101005349	Parks-Services	ADVERTISING FOR EVEN	3,590.00		
202936165	AMAZON.COM, INC.	GJPCARD0089725	10/10/2022	101005347	Parks-Promotion	WIL SANTA MAILBOXES	549.99		
770510487	PAYPAL	GJPCARD0089726	10/10/2022	101005349	Parks-Services	ADVERTISING FOR EVEN	315.00		
770510487	PAYPAL	GJPCARD0089727	10/10/2022	101005349	Parks-Services	ADVERTISING FOR EVEN	180.00		
202936165	AMAZON.COM, INC.	GJPCARD0089728	10/10/2022	101005347	Parks-Promotion	TABLE COVER	15.95		
VEN000480	CSI Signs	GJPCARD0089729	10/10/2022	101005347	Parks-Promotion	FREE PARKING SIGNAG	102.24		
202936165	AMAZON.COM, INC.	GJPCARD0089748	10/10/2022	101005347	Parks-Promotion	SUPPLIES FOR PUMPKIN	254.39		
820544687	AMAZON.COM, INC.	GJPCARD0089753	10/10/2022	101005472	Parks-Equipment	TABLE FOR EVENTS	69.99		
VEN000832	Hamilton Co Leadership Academy	GJPCARD0089822	10/10/2022	101005334	Parks-Travel/Training/Semina	HCLA SEMINAR	10.53		
264570249	MIDWEST PARENTING PUBLICA	GJPCARD0089823	10/10/2022	101005349	Parks-Services	ADVERTISING SERVICES	695.00		
202936165	AMAZON.COM, INC.	GJPCARD0089861	10/10/2022	101005223	Parks-Office Supplies	BUSINESS CARD HOLDE	18.49		
202936165	AMAZON.COM, INC.	GJPCARD0089875	10/10/2022	101005347	Parks-Promotion	REFUND ON SHIPPING C	-8.65		
202936165	AMAZON.COM, INC.	GJPCARD0089876	10/10/2022	101005347	Parks-Promotion	REFUND ON SHIPPING C	-1.34		
161687235	MEIJER GREAT LAKES LIMITE	GJPCARD0089883	10/10/2022	101005347	Parks-Promotion	JERSEY ST. CLEANING S	42.06		
VEN000480	CSI Signs	GJPCARD0089884	10/10/2022	101005347	Parks-Promotion	SIGNAGE FOR CCC - DIR	689.30		
VEN001337	Menards	GJPCARD0089886	10/10/2022	101005347	Parks-Promotion	SPLIT - PARKS PUMPKIN	48.35		
202936165	AMAZON.COM, INC.	GJPCARD0089899	10/10/2022	101005347	Parks-Promotion	SUPPLIES FOR CCC- PIP	33.96		
201665019	FACEBOOK INC.	GJPCARD0089918	10/10/2022	101005347	Parks-Promotion	FACEBOOK AD FOR CUI	75.00		
460707085	BLOOMERANG LLC	GJPCARD0089927	10/10/2022	101005350	Parks-Subscption/Dues	BLOOMERANG - MONTH	10.00		
202936165	AMAZON.COM, INC.	GJPCARD0089943	10/10/2022	101005472	Parks-Equipment	CART	96.98		
201665019	FACEBOOK INC.	GJPCARD0089951	10/10/2022	101005347	Parks-Promotion	CCC FACEBOOK AD	75.00		

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Fund No.	**Fund Name**								
101	**General**								
	Parks								
VEN000832	Hamilton Co Leadership Academy	GJPCARD0089959	10/10/2022	101005334	Parks-Travel/Training/Semina	MEMBERSHIP	255.93		
201665019	FACEBOOK INC.	GJPCARD0089994	10/10/2022	101005347	Parks-Promotion	FACEBOOK AD FOR LAN	50.00		
Subtotal for Parks							**8,101.17**		
	Economic Dev								
273763414	INDIANAPOLIS PARKING LLC	GJPCARD0089708	10/10/2022	101006334	Economic Dev-Travel/Training	PARKING FEE FOR JAPA	16.00		
522055918	MARRIOTT INTERNATIONAL AD	GJPCARD0089807	10/10/2022	101006334	Economic Dev-Travel/Training	2022 MIDWESTUSJAPAN	734.65		
522055918	MARRIOTT INTERNATIONAL AD	GJPCARD0089808	10/10/2022	101006334	Economic Dev-Travel/Training	2022 MIDWESTUSJAPAN	150.00		
043840293	ITR CONCESSION COMPANY LL	GJPCARD0089818	10/10/2022	101006334	Economic Dev-Travel/Training	2022 USMIDWESTJAPAN	1.40		
043840293	ITR CONCESSION COMPANY LL	GJPCARD0089821	10/10/2022	101006334	Economic Dev-Travel/Training	2022 USMIDWESTJAPAN	3.50		
043840293	ITR CONCESSION COMPANY LL	GJPCARD0089852	10/10/2022	101006334	Economic Dev-Travel/Training	THE 3.50 ON SEPTEMBE	3.50		
202945889	DELUXE BUSINESS OPERATION	GJPCARD0089885	10/10/2022	101006347	Economic Dev-Promotions	GRAND PARK/WESTFIEL	403.63		
Subtotal for Economic Dev							**1,312.68**		
	Informatics								
820544687	AMAZON.COM, INC.	GJPCARD0089579	10/10/2022	101007451	IT-Computer/Equip	APC REPLACEMENT UPS	627.16		
820544687	AMAZON.COM, INC.	GJPCARD0089580	10/10/2022	101007451	IT-Computer/Equip	APC REPLACEMENT UPS	313.58		
710415188	WAL-MART STORES, INC.	GJPCARD0089581	10/10/2022	101007347	IT-Promotion	IT-Promotion	40.57		
820544687	AMAZON.COM, INC.	GJPCARD0089603	10/10/2022	101007451	IT-Computer/Equip	APC REPLACEMENT UPS	627.16		
820544687	AMAZON.COM, INC.	GJPCARD0089616	10/10/2022	101007451	IT-Computer/Equip	APC REPLACEMENT UPS	313.58		
VEN006597	ATEC Inc	GJPCARD0089618	10/10/2022	101007389	IT-Software Licensing	ANNUAL DVR CAMERA S	2,626.25		
202936165	AMAZON.COM, INC.	GJPCARD0089619	10/10/2022	101007451	IT-Computer/Equip	MAGNETS FOR CAMERA	10.99		
202936165	AMAZON.COM, INC.	GJPCARD0089648	10/10/2022	101007451	IT-Computer/Equip	REPLACEMENT SPEAKE	77.98		
VEN004277	Server supply.com	GJPCARD0089663	10/10/2022	101007451	IT-Computer/Equip	SERVER FAN	125.62		
VEN000718	FORMSPRING LLC	GJPCARD0089665	10/10/2022	101007389	IT-Software Licensing	MONTHLY RENEWAL	116.52		
VEN005162	Validated Custom Solutions	GJPCARD0089704	10/10/2022	101007331	IT-Consulting	STATION 81 TRAINING R	1,275.00		
472079499	ORIGIN IV ENTERPRISES LLC	GJPCARD0089741	10/10/2022	101007332	IT-Cellular/Pagers/Mobile	MEDIC 81 IPAD REPAIR S	-181.89		
VEN007922	Kroger Limited Partnership	GJPCARD0089743	10/10/2022	101007347	IT-Promotion	CSC UPPER LEVEL BREA	104.71		
472079499	ORIGIN IV ENTERPRISES LLC	GJPCARD0089744	10/10/2022	101007332	IT-Cellular/Pagers/Mobile	MEDIC 81 IPAD REPAIR S	181.89		
472079499	ORIGIN IV ENTERPRISES LLC	GJPCARD0089745	10/10/2022	101007332	IT-Cellular/Pagers/Mobile	MEDIC 81 IPAD REPAIR	169.99		
202936165	AMAZON.COM, INC.	GJPCARD0089756	10/10/2022	101007223	IT-Office Supplies	BLUETOOTH EARBUDS	34.99		
710415188	WAL-MART STORES, INC.	GJPCARD0089788	10/10/2022	101007223	IT-Office Supplies	BLUETOOTH HEADPHON	53.37		
611648780	ZOOM VIDEO COMMUNICATIONS	GJPCARD0089790	10/10/2022	101007389	IT-Software Licensing	CITY BACKUP CONFERE	140.00		
202936165	AMAZON.COM, INC.	GJPCARD0089817	10/10/2022	101007451	IT-Computer/Equip	SIMON MOON PARK NET	357.37		

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Fund No.	**Fund Name**								
101	**General**								
	Informatics								
820544687	AMAZON.COM, INC.	GJPCARD0089833	10/10/2022	101007223	IT-Office Supplies	COFFEE FOR UPPER LE	29.87		
VEN005135	FP Mailing Solutions	GJPCARD0089834	10/10/2022	101007333	IT-Postage	POSTAGE FOR THE CITY	1,035.00		
VEN001921	THE HERTZ CORPORATION	GJPCARD0089836	10/10/2022	101007334	IT-Travel/Training/Seminars	URISA GIS PRO CONFER	486.29		
202936165	AMAZON.COM, INC.	GJPCARD0089851	10/10/2022	101007451	IT-Computer/Equip	CSC MAIN LEVEL SWITC	794.92		
202936165	AMAZON.COM, INC.	GJPCARD0089854	10/10/2022	101007451	IT-Computer/Equip	CSC MAIN LEVEL SWITC	522.36		
811335285	WASABI TECHNOLOGIES	GJPCARD0089856	10/10/2022	101007349	IT-Services	MONTHLY RENEWAL	6.49		
202936165	AMAZON.COM, INC.	GJPCARD0089877	10/10/2022	101007451	IT-Computer/Equip	CSC MAIN LEVEL SWITC	793.68		
VEN004277	Server supply.com	GJPCARD0089922	10/10/2022	101007451	IT-Computer/Equip	SIMON MOON SWITCH	803.60		
860850417	GODADDY.COM LLC	GJPCARD0089923	10/10/2022	101007389	IT-Software Licensing	BACKUP AND SECURITY	194.20		
770034661	INTUIT PAYMENT SOLUTIONS,	GJPCARD0089975	10/10/2022	101007331	IT-Consulting	CRM DRIVEWAY AND AC	6,817.50		
260097223	TIGGEE,LLC	GJPCARD0089977	10/10/2022	101007389	IT-Software Licensing	PUBLIC DNS	10.09		
820544687	AMAZON.COM, INC.	GJPCARD0089999	10/10/2022	101007451	IT-Computer/Equip	EARPHONES	35.28		
Subtotal for Informatics							**18,544.12**		
Clerk Treasurer									
830454289	FEDEX TECHCONNECT INC	GJPCARD0089693	10/10/2022	101008349	CT-Services	OVERNIGHT FRAUD PAP	33.51		
841503393	SERENIC SOFTWARE	GJPCARD0089742	10/10/2022	101008334	CT-Travel/Training/Seminars	SERENIC NAV VIRTUAL	206.17		
454168768	TOAST, INC.	GJPCARD0089837	10/10/2022	101008347	CT-Promotions	CT STAFF LUNCH MEETI	119.17		
710415188	WAL-MART STORES, INC.	GJPCARD0089855	10/10/2022	101008223	CT-Office Supplies	SUPPLIES	83.56		
161687235	MEIJER GREAT LAKES LIMITE	GJPCARD0089894	10/10/2022	101008223	CT-Office Supplies	CT OFFICE SUPPLES	56.46		
VEN001142	JP Morgan Chase	GJPCARD0090001	10/10/2022	101008349	CT-Services	SERVICE FEE ONLINE IS	757.45		
Subtotal for Clerk Treasurer							**1,256.32**		
Mayor									
VEN002097	Westfield Chamber Of Commerce	GJPCARD0089649	10/10/2022	101009347	Mayor-Promotions	MAYOR - OCT 2022 CHA	25.00		
Subtotal for Mayor							**25.00**		
City Council									
VEN000944	IN ASSN CITIES & TOWNS	GJPCARD0089803	10/10/2022	101010334	City Council-Travel/Training/S	COUNCIL MEMBER SEMI	25.00		
VEN000944	IN ASSN CITIES & TOWNS	GJPCARD0089820	10/10/2022	101010334	City Council-Travel/Training/S	COUNCIL MEMBER SEMI	50.00		
Subtotal for City Council							**75.00**		
Public Works									
VEN006898	Supply Warehouse Inc	GJPCARD0089589	10/10/2022	101013343	PW-Bldg Maint	INV. #601512 TRASH BAG	177.76		
473639188	JFL 1 LLC	GJPCARD0089590	10/10/2022	101013347	PW-Promotions	ENGINEERING DEPARTM	294.49		
263049316	REUTERS LLC	GJPCARD0089591	10/10/2022	101013347	PW-Promotions	PROMOTING CUSTOME	62.47		

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Fund No.	**Fund Name**								
101	**General**								
	Public Works								
VEN001337	Menards	GJPCARD0089612	10/10/2022	101013343	PW-Bldg Maint	PORCH PAINTING AT CIT	39.80		
VEN001983	Tractor Supply Company	GJPCARD0089617	10/10/2022	101013224	PW-Operating Supplies	PIPE THREAD SEAL TAP	2.29		
340526850	SHERWIN WILLIAMS CO	GJPCARD0089636	10/10/2022	101013343	PW-Bldg Maint	PORCH PAINTING AT CIT	74.49		
VEN001983	Tractor Supply Company	GJPCARD0089637	10/10/2022	101013224	PW-Operating Supplies	TORCH KIT FILTER FOR	124.98		
351337046	BARDACH AWARDS INC	GJPCARD0089638	10/10/2022	101013347	PW-Promotions	AWARD FOR RENE NUN	181.50		
042896127	STAPLES INC	GJPCARD0089641	10/10/2022	101013223	PW-Office Supplies	OFFICE SUPPLIES, INCL	114.33		
042896127	STAPLES INC	GJPCARD0089642	10/10/2022	101013223	PW-Office Supplies	OFFICE SUPPLIES.	54.46		
042896127	STAPLES INC	GJPCARD0089644	10/10/2022	101013223	PW-Office Supplies	CHAIR FOR JUSTIN JON	239.99		
844332073	WESTFIELD ACE, LLC	GJPCARD0089647	10/10/2022	101013224	PW-Operating Supplies	PARTS FOR PLASMA CU	6.46		
261081729	BOOT BARN, INC	GJPCARD0089656	10/10/2022	101013229	PW-Uniforms	BOOTS FOR TANNER S	150.00		
261081729	BOOT BARN, INC	GJPCARD0089657	10/10/2022	101013229	PW-Uniforms	BOOTS FOR SKYLAR WA	150.00		
VEN006898	Supply Warehouse Inc	GJPCARD0089659	10/10/2022	101013343	PW-Bldg Maint	INV. #601443; FACILITY S	430.23		
202936165	AMAZON.COM, INC.	GJPCARD0089661	10/10/2022	101013451	PW-Computer Equipment	HUNTER'S OFFICE TOOL	58.57		
844332073	WESTFIELD ACE, LLC	GJPCARD0089662	10/10/2022	101013224	PW-Operating Supplies	TIM'S NEW 6 FT LEVEL	62.99		
314340520	WHITE CASTLE SYSTEM INC	GJPCARD0089664	10/10/2022	101013347	PW-Promotions	STAFF LUNCH.	76.77		
200375811	ACUITY SCHEDULING, INC.	GJPCARD0089670	10/10/2022	101013350	PW-Subs/Dues	ACUITY SCHEDULING SY	209.00		
VEN001983	Tractor Supply Company	GJPCARD0089672	10/10/2022	101013224	PW-Operating Supplies	METAL FOR SHOP	18.99		
VEN001337	Menards	GJPCARD0089675	10/10/2022	101013224	PW-Operating Supplies	SANDING DISCS	20.97		
042896127	STAPLES INC	GJPCARD0089695	10/10/2022	101013223	PW-Office Supplies	NEW CHAIR FOR AUSTIN	239.99		
351423155	MCGAVIC OUTDOOR POWER EQU	GJPCARD0089700	10/10/2022	101013224	PW-Operating Supplies	INV. #229655; PARTS FO	107.97		
844332073	WESTFIELD ACE, LLC	GJPCARD0089701	10/10/2022	101013343	PW-Bldg Maint	HEART SOUL CLINIC - D	57.57		
844332073	WESTFIELD ACE, LLC	GJPCARD0089702	10/10/2022	101013343	PW-Bldg Maint	HEART SOUL CLINIC - D	105.26		
941351799	EWING IRRIGATION PRODUCT	GJPCARD0089706	10/10/2022	101013345	PW-Equip Repair	INV. #14095761 IRRIGATI	12.90		
340526850	SHERWIN WILLIAMS CO	GJPCARD0089710	10/10/2022	101013343	PW-Bldg Maint	202 PENN STREET - FRO	34.99		
844332073	WESTFIELD ACE, LLC	GJPCARD0089711	10/10/2022	101013343	PW-Bldg Maint	HEART SOUL CLINIC - D	18.87		
844332073	WESTFIELD ACE, LLC	GJPCARD0089712	10/10/2022	101013224	PW-Operating Supplies	REPAIR CHAIN SAW SHA	1.18		
VEN001337	Menards	GJPCARD0089719	10/10/2022	101013345	PW-Equip Repair	SPLIT -WOOD/BOARD - F	162.16		
042896127	STAPLES INC	GJPCARD0089734	10/10/2022	101013223	PW-Office Supplies	PAPER PLATES FOR ST	16.64		
202936165	AMAZON.COM, INC.	GJPCARD0089747	10/10/2022	101013451	PW-Computer Equipment	BRIAN'S OFFICE TOOLS	58.57		
202936165	AMAZON.COM, INC.	GJPCARD0089752	10/10/2022	101013224	PW-Operating Supplies	WORKING TOOLS-THER	141.30		
560748358	LOWES COMPANIES, INC.	GJPCARD0089762	10/10/2022	101013224	PW-Operating Supplies	TOTE FOR SHOP	35.94		
VEN001337	Menards	GJPCARD0089773	10/10/2022	101013343	PW-Bldg Maint	202 PENN STREET WAT	6.99		

Buy-From Vendor No.	Buy-From Vendor Name	Document No.	Posting Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
101	**General**								
	Public Works								
844332073	WESTFIELD ACE, LLC	GJPCARD0089774	10/10/2022	101013224	PW-Operating Supplies	BRIDGE HEAD WALL PAI	30.21		
VEN001337	Menards	GJPCARD0089778	10/10/2022	101013343	PW-Bldg Maint	202 PENN STREET WAT	41.81		
351759190	FLAG AND BANNER CO INC	GJPCARD0089779	10/10/2022	101013343	PW-Bldg Maint	CITY SERVICES FLAGS A	153.00		
351759190	FLAG AND BANNER CO INC	GJPCARD0089780	10/10/2022	101013343	PW-Bldg Maint	CITY SERVICES FLAGS A	975.00		
844332073	WESTFIELD ACE, LLC	GJPCARD0089789	10/10/2022	101013224	PW-Operating Supplies	ROLLER KIT FOR PAINT I	22.49		
VEN001337	Menards	GJPCARD0089812	10/10/2022	101013343	PW-Bldg Maint	PARTS RETURN FOR P	-5.29		
800678125	BPI ENTERPRISES, LLC	GJPCARD0089816	10/10/2022	101013343	PW-Bldg Maint	PW EXIT LIGHT BATTER	48.51		
VEN001476	Office Depot	GJPCARD0089840	10/10/2022	101013223	PW-Office Supplies	OFFICE SUPPLIES, INCL	421.54		
440618012	O'REILLY AUTOMOTIVE STOR	GJPCARD0089850	10/10/2022	101013224	PW-Operating Supplies	SPLIT - SHOP TOWELS (	104.70		
VEN001337	Menards	GJPCARD0089866	10/10/2022	101013224	PW-Operating Supplies	SPLIT - AIR FRESHENER	27.96		
VEN001337	Menards	GJPCARD0089869	10/10/2022	101013343	PW-Bldg Maint	RETURN ON PARTS FOR	-9.99		
VEN001337	Menards	GJPCARD0089871	10/10/2022	101013343	PW-Bldg Maint	PW NEW BREAK ROOM	69.72		
202936165	AMAZON.COM, INC.	GJPCARD0089872	10/10/2022	101013223	PW-Office Supplies	NEW DESKTOP ORGANI	76.47		
560748358	LOWES COMPANIES, INC.	GJPCARD0089888	10/10/2022	101013224	PW-Operating Supplies	MICROWAVE FOR STRE	445.80		
560748358	LOWES COMPANIES, INC.	GJPCARD0089890	10/10/2022	101013343	PW-Bldg Maint	PW NEW BREAK ROOM	366.46		
VEN001337	Menards	GJPCARD0089891	10/10/2022	101013343	PW-Bldg Maint	PW - NEW OFFICE BREA	19.98		
VEN001337	Menards	GJPCARD0089893	10/10/2022	101013343	PW-Bldg Maint	PW-NEW OFFICE BREAK	9.99		
844332073	WESTFIELD ACE, LLC	GJPCARD0089900	10/10/2022	101013224	PW-Operating Supplies	RENE'S WORKING TOOL	72.88		
351423155	MCGAVIC OUTDOOR POWER EQU	GJPCARD0089903	10/10/2022	101013224	PW-Operating Supplies	INV. #N224379 WEED EA	106.85		
202936165	AMAZON.COM, INC.	GJPCARD0089915	10/10/2022	101013224	PW-Operating Supplies	DATA CABLES FOR SOU	87.92		
440618012	O'REILLY AUTOMOTIVE STOR	GJPCARD0089921	10/10/2022	101013360	PW-Vehicle Repair	TRUCK 1744 - NEW RADI	272.67		
843871927	LOS AGAVE	GJPCARD0089929	10/10/2022	101013347	PW-Promotions	APPRECIATION LUNCH F	634.95		
954604723	TELEFLORA LLC	GJPCARD0089930	10/10/2022	101013347	PW-Promotions	FLOWERS FOR FUNERA	136.98		
VEN000975	Indiana Oxygen Company	GJPCARD0089936	10/10/2022	101013224	PW-Operating Supplies	ORDER #1087707-000 TO	897.50		
202936165	AMAZON.COM, INC.	GJPCARD0089950	10/10/2022	101013451	PW-Computer Equipment	NEW MOUSE FOR RENE	35.99		
844332073	WESTFIELD ACE, LLC	GJPCARD0089973	10/10/2022	101013224	PW-Operating Supplies	WEED EATER STRING.	44.99		
VEN001983	Tractor Supply Company	GJPCARD0089978	10/10/2022	101013224	PW-Operating Supplies	WEED KILLER	165.99		
	Subtotal for Public Works						**8,805.95**		
	Communications								
582554149	THE ROCKET SCIENCE GROUP,	GJPCARD0089668	10/10/2022	101020350	Comm-Dues membership	MAILCHIMP ACCOUNT F	59.00		
131102020	THE NEW YORK TIMES COMPAN	GJPCARD0089713	10/10/2022	101020350	Comm-Dues membership	RECURRRING MONTHLY	6.00		
202936165	AMAZON.COM, INC.	GJPCARD0089733	10/10/2022	101020337	Comm-Printing	MEMORY CARD CARRYI	9.49		

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Fund No.	**Fund Name**								
101	**General**								
	Communications								
472390983	GANNETT CO., INC.	GJPCARD0089764	10/10/2022	101020350	Comm-Dues membership	INDY STAR SUBSCRIPTI	9.99		
383740317	CURRENT PUBLISHING LLC	GJPCARD0089796	10/10/2022	101020337	Comm-Printing	PAYMENT FOR LEGAL N	17.35		
710415188	WAL-MART STORES, INC.	GJPCARD0089802	10/10/2022	101020347	Comm-Promotions	SNACKS FOR DEPARTM	35.44		
VEN002097	Westfield Chamber Of Commerce	GJPCARD0089902	10/10/2022	101020334	Comm- Training	WESTFIELD YOUNG PR	20.00		
453823133	GRAMMARLY, INC.	GJPCARD0089965	10/10/2022	101020350	Comm-Dues membership	GRAMMARLY ANNUAL S	144.00		
	Subtotal for Communications						**301.27**		
	Customer Service								
202936165	AMAZON.COM, INC.	GJPCARD0089635	10/10/2022	101021347	Cust Serv-Promo	CUSTOMER SERVICE W	70.49		
202936165	AMAZON.COM, INC.	GJPCARD0089655	10/10/2022	101021347	Cust Serv-Promo	GS - CUST SERVICE APP	60.92		
VEN003173	AMAZON MKTPLACE	GJPCARD0090002	10/10/2022	101021223	Customer serv- office supp	AMAZON MKTP	8.99		
	Subtotal for Customer Service						**140.40**		
	Human Resources								
874180750	CHARWEST LLC	GJPCARD0089684	10/10/2022	101022347	HR- Promotions	QUARTERLY LUNCH- BR	49.50		
351742510	WELLNESS COUNCIL OF INDIA	GJPCARD0089828	10/10/2022	101022350	HR-Dues membership	2022 QUIT NOW TOOL P	400.00		
VEN002149	WLS CORP - MARRIOTT INDJW	GJPCARD0089954	10/10/2022	101022334	HR- Training	INDYSHRM CONFERENC	50.00		
	Subtotal for Human Resources						**499.50**		
Subtotal for Fund 101 General							**55,104.56**		
Fund No.	**Fund Name**								
201	**Motor Vehicle Highway (MVH)**								
	Public Works								
630362926	ALTEC INDUSTRIES, INC	GJPCARD0089588	10/10/2022	201013472	MVH-Equip	THIS WAS FOR A NEW P	3,699.00		
381909144	BELLE TIRE DISTRIBUTORS I	GJPCARD0089621	10/10/2022	201013360	MVH-Vehicle Repair	TIRES FOR VEHICLE #21	286.99		
381909144	BELLE TIRE DISTRIBUTORS I	GJPCARD0089639	10/10/2022	201013360	MVH-Vehicle Repair	TIRE PATCH FOR WILL'S	103.00		
381909144	BELLE TIRE DISTRIBUTORS I	GJPCARD0089640	10/10/2022	201013360	MVH-Vehicle Repair	NEW TIRES FOR AUSTIN	1,036.96		
440618012	O'REILLY AUTOMOTIVE STOR	GJPCARD0089651	10/10/2022	201013360	MVH-Vehicle Repair	INV. #4333-142464; REPAI	301.49		
351845000	ROUDEBUSH EQUIPMENT INC	GJPCARD0089667	10/10/2022	201013345	MVH-Equip Repair	INV. #20151 TRACTOR W	122.80		
VEN000657	Esler's Auto Repair	GJPCARD0089679	10/10/2022	201013360	MVH-Vehicle Repair	INV. #120624; REPAIRS T	454.86		
VEN001820	SQUARE, INC.	GJPCARD0089688	10/10/2022	201013345	MVH-Equip Repair	INV. #963794 WINDOW TI	1,780.00		
440618012	O'REILLY AUTOMOTIVE STOR	GJPCARD0089705	10/10/2022	201013360	MVH-Vehicle Repair	INV. #4333-141620 OIL FIL	388.08		
VEN001337	Menards	GJPCARD0089718	10/10/2022	201013360	MVH-Vehicle Repair	SPLIT - CLEANING SUPP	99.40		
202936165	AMAZON.COM, INC.	GJPCARD0089750	10/10/2022	201013472	MVH-Equip	THESE ARE MARKING FL	69.95		

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Fund No.	**Fund Name**								
201	**Motor Vehicle Highway (MVH)**								
	Public Works								
VEN001337	Menards	GJPCARD0089763	10/10/2022	201013349	MVH-Contractual Serv	SUPPLIES FOR NEW OF	127.60		
440618012	O'REILLY AUTOMOTIVE STOR	GJPCARD0089771	10/10/2022	201013360	MVH-Vehicle Repair	INV. #4333-140819 ROCK	21.98		
340526850	SHERWIN WILLIAMS CO	GJPCARD0089772	10/10/2022	201013472	MVH-Equip	SAFETY PAINT FOR BRID	128.45		
820544687	AMAZON.COM, INC.	GJPCARD0089777	10/10/2022	201013360	MVH-Vehicle Repair	NEW STEREO FOR THE	216.99		
820544687	AMAZON.COM, INC.	GJPCARD0089781	10/10/2022	201013474	MVH-Construction Costs	BOOT HANGERS FOR T	23.97		
202936165	AMAZON.COM, INC.	GJPCARD0089798	10/10/2022	201013474	MVH-Construction Costs	EXTRA MATERIALS TO M	56.61		
VEN001337	Menards	GJPCARD0089811	10/10/2022	201013349	MVH-Contractual Serv	TRIM FOR NEW OFFICE.	70.92		
560748358	LOWES COMPANIES, INC.	GJPCARD0089825	10/10/2022	201013474	MVH-Construction Costs	REFUND FOR MATERIAL	-236.61		
VEN001337	Menards	GJPCARD0089826	10/10/2022	201013349	MVH-Contractual Serv	MATERIALS FOR NEW O	989.20		
560748358	LOWES COMPANIES, INC.	GJPCARD0089829	10/10/2022	201013474	MVH-Construction Costs	CONSTRUCTION MATERI	39.76		
440618012	O'REILLY AUTOMOTIVE STOR	GJPCARD0089849	10/10/2022	201013360	MVH-Vehicle Repair	SPLIT - STEERING WHEE	24.99		
VEN001337	Menards	GJPCARD0089865	10/10/2022	201013360	MVH-Vehicle Repair	SPLIT - PROPANE CYLIN	314.78		
VEN008108	Kimball Midwest	GJPCARD0089867	10/10/2022	201013226	MVH-Vehicle Gas/ Supplies	INV. #100281586 DEGRE	168.12		
351845000	ROUDEBUSH EQUIPMENT INC	GJPCARD0089879	10/10/2022	201013345	MVH-Equip Repair	INV. #20051 MOWER BLA	73.11		
VEN001337	Menards	GJPCARD0089887	10/10/2022	201013349	MVH-Contractual Serv	SPLIT - NEW OFFICE IN	94.68		
VEN001337	Menards	GJPCARD0089904	10/10/2022	201013349	MVH-Contractual Serv	SHELVING FOR NEW OF	134.81		
989898989	GALLS LLC	GJPCARD0089907	10/10/2022	201013345	MVH-Equip Repair	INV. #N8-21272 VEHICLE	207.38		
440618012	O'REILLY AUTOMOTIVE STOR	GJPCARD0089911	10/10/2022	201013360	MVH-Vehicle Repair	INV. #4333-139272 FUNN	47.99		
311725961	SAFELITE GROUP INC	GJPCARD0089916	10/10/2022	201013360	MVH-Vehicle Repair	WINDSHIELD REPAIR ON	178.53		
630362926	ALTEC INDUSTRIES, INC	GJPCARD0089928	10/10/2022	201013345	MVH-Equip Repair	YEARLY SERVICE ON TH	603.85		
VEN001337	Menards	GJPCARD0089944	10/10/2022	201013349	MVH-Contractual Serv	TRIM FOR NEW OFFICE I	120.23		
844332073	WESTFIELD ACE, LLC	GJPCARD0089946	10/10/2022	201013349	MVH-Contractual Serv	TOOL FOR NEW OFFICE	85.47		
560748358	LOWES COMPANIES, INC.	GJPCARD0089947	10/10/2022	201013349	MVH-Contractual Serv	SUPPLIES FOR NEW OF	254.30		
202936165	AMAZON.COM, INC.	GJPCARD0089949	10/10/2022	201013472	MVH-Equip	LIQUID IV FOR CREWS D	134.00		
VEN001337	Menards	GJPCARD0089952	10/10/2022	201013349	MVH-Contractual Serv	MATERIALS FOR NEW O	54.95		
560748358	LOWES COMPANIES, INC.	GJPCARD0089963	10/10/2022	201013349	MVH-Contractual Serv	TRIM FOR NEW OFFICE	68.48		
560748358	LOWES COMPANIES, INC.	GJPCARD0089966	10/10/2022	201013474	MVH-Construction Costs	REFUND FOR MATERIAL	-315.81		
VEN001337	Menards	GJPCARD0089970	10/10/2022	201013349	MVH-Contractual Serv	SUPPLIES MATERIALS F	26.52		
VEN001337	Menards	GJPCARD0089971	10/10/2022	201013349	MVH-Contractual Serv	SUPPLIES MATERIALS F	127.54		
VEN001337	Menards	GJPCARD0089972	10/10/2022	201013349	MVH-Contractual Serv	SUPPLIES MATERIALS F	63.00		
VEN001337	Menards	GJPCARD0089980	10/10/2022	201013349	MVH-Contractual Serv	SUPPLIES MATERIALS F	61.47		
560748358	LOWES COMPANIES, INC.	GJPCARD0089991	10/10/2022	201013474	MVH-Construction Costs	CONSTRUCTION MATERI	91.58		

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Fund No.	**Fund Name**								
201	**Motor Vehicle Highway (MVH)**								
	Public Works								
222113682	J.W. GOODLIFFE SON, INC	GJPCARD0089992	10/10/2022	201013345	MVH-Equip Repair	PLASMA CUTTER FOR T	2,530.55		
VEN001337	Menards	GJPCARD0089996	10/10/2022	201013349	MVH-Contractual Serv	MATERIALS SUPPLIES F	221.66		
844332073	WESTFIELD ACE, LLC	GJPCARD0089998	10/10/2022	201013349	MVH-Contractual Serv	MATERIALS SUPPLIES F	21.58		
VEN003173	AMAZON MKTPLACE	GJPCARD0090003	10/10/2022	201013472	MVH-Equip	AMAZON MKTP	101.31		
	Subtotal for Public Works						**15,276.47**		
Subtotal for Fund 201 Motor Vehicle Highway (MVH)							**15,276.47**		
Fund No.	**Fund Name**								
202	**Local Road and Street (LRS)**								
	Public Works								
VEN007920	Carroll Construction Supply	GJPCARD0089681	10/10/2022	202013432	LRS-Sidewalk	INV. #N0023598 SUPPLIE	168.46		
VEN008108	Kimball Midwest	GJPCARD0089767	10/10/2022	202013228	LRS-Signs and Posts	INV. #100297720 CUTTIN	601.09		
VEN001829	Stello Products Inc	GJPCARD0089783	10/10/2022	202013228	LRS-Signs and Posts	INV. #34971 CITY OF WF	475.00		
VEN001337	Menards	GJPCARD0089819	10/10/2022	202013228	LRS-Signs and Posts	PARTS FOR HIGH WATE	7.60		
844332073	WESTFIELD ACE, LLC	GJPCARD0089835	10/10/2022	202013228	LRS-Signs and Posts	PARTS FOR HIGH WATE	4.13		
VEN008108	Kimball Midwest	GJPCARD0089945	10/10/2022	202013228	LRS-Signs and Posts	INV. #100256802 CUT OF	176.40		
844332073	WESTFIELD ACE, LLC	GJPCARD0089997	10/10/2022	202013228	LRS-Signs and Posts	IMPACT DRIVER TOOL F	179.00		
	Subtotal for Public Works						**1,611.68**		
Subtotal for Fund 202 Local Road and Street (LRS)							**1,611.68**		
Fund No.	**Fund Name**								
203	**Fire Operating**								
	Fire								
VEN001698	Rogue Fitness	GJPCARD0089582	10/10/2022	203012472	Fire-Equip	NEW STATION GYM EQU	5,874.94		
VEN002120	Westfield Winnelson	GJPCARD0089587	10/10/2022	203012343	Fire-Building Maintenance	STATION 81 WATER HEA	485.56		
135613797	AMERICAN HEART ASSOC	GJPCARD0089594	10/10/2022	203012224	Fire-Operating Supplies	CPR INSTRUCTOR MATE	114.00		
237051157	NAT ASSOC OF FIRE INVEST	GJPCARD0089598	10/10/2022	203012350	Fire-Subscriptions/Dues	MEMBERSHIP DUES	55.00		
VEN001337	Menards	GJPCARD0089607	10/10/2022	203012334	Fire-Travel/Training/Seminars	50' EXTENSION CORD F	39.99		
VEN001666	Reynolds Farm Equipment	GJPCARD0089611	10/10/2022	203012334	Fire-Travel/Training/Seminars	DEPOSIT ON EQUIPMEN	1,099.00		
042896127	STAPLES INC	GJPCARD0089620	10/10/2022	203012223	Fire-Office Supplies	OFFICE SUPPLIES	45.77		
VEN001337	Menards	GJPCARD0089634	10/10/2022	203012343	Fire-Building Maintenance	STATION 83 - AIR ACCES	6.76		
042723701	PANERA, LLC	GJPCARD0089646	10/10/2022	203012347	Fire-Promotions	BREAKFAST FOR INTER	15.77		

Fund No.	Fund Name	Buy-From Vendor No.	Buy-From Vendor Name	Document No.	Posting Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
203	Fire Operating										
	Fire										
		VEN007922	Kroger Limited Partnership	GJPCARD0089650	10/10/2022	203012347	Fire-Promotions	BREAKFAST FOR INTER	24.99		
		161687235	MEIJER GREAT LAKES LIMITE	GJPCARD0089653	10/10/2022	203012224	Fire-Operating Supplies	REHAB DRINKS FOR BC	102.63		
		VEN000365	Chapman Electric Supply	GJPCARD0089658	10/10/2022	203012343	Fire-Building Maintenance	STATION 83 - CORDS AN	429.67		
		356035820	INDIANA FIRE CHIEFS ASSOC	GJPCARD0089674	10/10/2022	203012334	Fire-Travel/Training/Seminars	CONFERENCE CLASS	135.00		
		560748358	LOWES COMPANIES, INC.	GJPCARD0089685	10/10/2022	203012243	Fire-Special Rescue/Dive	ROPES - TRT	85.94		
		820544687	AMAZON.COM, INC.	GJPCARD0089699	10/10/2022	203012224	Fire-Operating Supplies	OXYGEN RACKS	86.37		
		381909144	BELLE TIRE DISTRIBUTORS I	GJPCARD0089715	10/10/2022	203012360	Fire-Vehicle Maint	CAR 82 TIRES	633.50		
		844332073	WESTFIELD ACE, LLC	GJPCARD0089720	10/10/2022	203012343	Fire-Building Maintenance	STATION 83 - PLUG FOR	3.69		
		042896127	STAPLES INC	GJPCARD0089723	10/10/2022	203012223	Fire-Office Supplies	OFFICE SUPPLIES	57.58		
		VEN001337	Menards	GJPCARD0089740	10/10/2022	203012472	Fire-Equip	TOOL BAG AND MALLET	136.87		
		462967004	FINNER LLC	GJPCARD0089746	10/10/2022	203012347	Fire-Promotions	LUNCH FOR INTERVIEW	111.28		
		362407381	UNITED PARCEL SERVICE, IN	GJPCARD0089754	10/10/2022	203012223	Fire-Office Supplies	SHIPPING	21.35		
		820544687	AMAZON.COM, INC.	GJPCARD0089757	10/10/2022	203012472	Fire-Equip	EQUIPMENT	281.94		
		202936165	AMAZON.COM, INC.	GJPCARD0089758	10/10/2022	203012472	Fire-Equip	EQUIPMENT	3,199.95		
		770510487	PAYPAL	GJPCARD0089759	10/10/2022	203012472	Fire-Equip	EQUIPMENT	4,241.00		
		202597227	GOOGLE PAYMENT CORP.	GJPCARD0089760	10/10/2022	203012349	Fire-Services	CABLE	64.99		
		VEN001337	Menards	GJPCARD0089766	10/10/2022	203012334	Fire-Travel/Training/Seminars	TRAINING MATERIALS	85.24		
		161687235	MEIJER GREAT LAKES LIMITE	GJPCARD0089768	10/10/2022	203012347	Fire-Promotions	GIFT CARD FOR INTERVI	55.95		
		VEN005651	ISFSI	GJPCARD0089775	10/10/2022	203012334	Fire-Travel/Training/Seminars	CLASS FOR FIREFIGHTE	725.00		
		161687235	MEIJER GREAT LAKES LIMITE	GJPCARD0089787	10/10/2022	203012347	Fire-Promotions	CANDY FOR HOMECOMI	48.96		
		VEN001337	Menards	GJPCARD0089794	10/10/2022	203012343	Fire-Building Maintenance	82 TABLE REPAIR	26.90		
		VEN001337	Menards	GJPCARD0089797	10/10/2022	203012360	Fire-Vehicle Maint	MISC PARTS FOR REPAI	16.09		
		351811116	CALUMET LUBRICANTS CO, L.	GJPCARD0089800	10/10/2022	203012226	Fire-Vehicle Gas/Supplies	TRUFUEL	1,286.40		
		452342647	SOUTHERN ROCK RESTAURANT	GJPCARD0089805	10/10/2022	203012347	Fire-Promotions	LUNCH FOR LATERAL IN	227.76		
		VEN000733	Freije Engineered Solutions Co	GJPCARD0089815	10/10/2022	203012343	Fire-Building Maintenance	STATION 81 WASHING M	445.00		
		VEN000384	CHICK-FIL-A CORP	GJPCARD0089824	10/10/2022	203012347	Fire-Promotions	LUNCH FOR CREW BEC	60.82		
		202936165	AMAZON.COM, INC.	GJPCARD0089838	10/10/2022	203012360	Fire-Vehicle Maint	LUG NUT COVERS	113.78		
		202936165	AMAZON.COM, INC.	GJPCARD0089839	10/10/2022	203012223	Fire-Office Supplies	CLIP BOARDS	24.85		
		VEN001937	THE REINALT-THOMAS CORPOR	GJPCARD0089843	10/10/2022	203012360	Fire-Vehicle Maint	TIRES-2014 RAM 3500	1,076.28		
		161687235	MEIJER GREAT LAKES LIMITE	GJPCARD0089862	10/10/2022	203012347	Fire-Promotions	LATERAL INTERVIEW BO	71.84		
		842937741	EL SMITH INVESTMENTS INC	GJPCARD0089868	10/10/2022	203012229	Fire-Uniforms	DUTY BOOTS	174.99		
		202936165	AMAZON.COM, INC.	GJPCARD0089878	10/10/2022	203012224	Fire-Operating Supplies	KITCHEN - STATION 81	25.16		

	Buy-From Vendor No.	Buy-From Vendor Name	Document No.	Posting Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**									
203	**Fire Operating**									
	Fire									
	042896127	STAPLES INC	GJPCARD0089880	10/10/2022	203012223	Fire-Office Supplies	OFFICE SUPPLIES	26.97		
	VEN006898	Supply Warehouse Inc	GJPCARD0089882	10/10/2022	203012224	Fire-Operating Supplies	STATION SUPPLIES	148.67		
	204052523	BOLT DEPOT INC	GJPCARD0089905	10/10/2022	203012360	Fire-Vehicle Maint	SHOP SUPPLIES	54.79		
	202936165	AMAZON.COM, INC.	GJPCARD0089920	10/10/2022	203012472	Fire-Equip	PETZL LARGE SWIVEL	69.95		
	VEN001983	Tractor Supply Company	GJPCARD0089925	10/10/2022	203012343	Fire-Building Maintenance	TRAPS FOR 81	5.29		
	VEN001922	THE HOME DEPOT	GJPCARD0089926	10/10/2022	203012472	Fire-Equip	SAWS	213.68		
	VEN001922	THE HOME DEPOT	GJPCARD0089933	10/10/2022	203012472	Fire-Equip	SAWS	97.43		
	VEN006898	Supply Warehouse Inc	GJPCARD0089935	10/10/2022	203012224	Fire-Operating Supplies	STATION SUPPLIES	351.65		
	202597227	GOOGLE PAYMENT CORP.	GJPCARD0089937	10/10/2022	203012349	Fire-Services	CABLE	64.99		
	202936165	AMAZON.COM, INC.	GJPCARD0089953	10/10/2022	203012224	Fire-Operating Supplies	TOWELS AND KITCHEN I	37.90		
	202936165	AMAZON.COM, INC.	GJPCARD0089955	10/10/2022	203012224	Fire-Operating Supplies	TOWELS AND KITCHEN I	23.31		
	202992248	FROGGYS FOG LLC	GJPCARD0089976	10/10/2022	203012334	Fire-Travel/Training/Seminars	FOG	2,367.47		
	820544687	AMAZON.COM, INC.	GJPCARD0089979	10/10/2022	203012334	Fire-Travel/Training/Seminars	BOOK FOR TRAINING	111.95		
	610310025	PLUMBERS SUPPLY COMPANY	GJPCARD0089987	10/10/2022	203012343	Fire-Building Maintenance	SPLIT - FIRE (50)	155.68		
	610310025	PLUMBERS SUPPLY COMPANY	GJPCARD0089989	10/10/2022	203012343	Fire-Building Maintenance	SPLIT - FIRE (50)	181.15		
	VEN010714	NEEDLERS FRESH MARKET	GJPCARD0090004	10/10/2022	203012347	Fire-Promotions	NEEDLERS FRESH	48.77		
	VEN003173	AMAZON MKTPLACE	GJPCARD0090005	10/10/2022	203012472	Fire-Equip	AMAZON MKTP	69.95		
	Subtotal for Fire							**25,848.16**		
Subtotal for Fund 203 Fire Operating								**25,848.16**		
Fund No.	**Fund Name**									
206	**Parks Programming/Events**									
	Parks									
	202936165	AMAZON.COM, INC.	GJPCARD0089583	10/10/2022	206005347	Parks Program-Promotions	CRAFT AND DECOR SUP	110.40		
	202936165	AMAZON.COM, INC.	GJPCARD0089622	10/10/2022	206005347	Parks Program-Promotions	BARKTOBERFEST CRAF	13.74		
	VEN000894	HOBBY LOBBY STORES INC	GJPCARD0089678	10/10/2022	206005347	Parks Program-Promotions	HOT GLUE REFILL, AND	25.69		
	VEN002022	UNITED STATES POSTAL SERV	GJPCARD0089682	10/10/2022	206005347	Parks Program-Promotions	SHIPPING FOR RESIDEN	18.50		
	202936165	AMAZON.COM, INC.	GJPCARD0089707	10/10/2022	206005347	Parks Program-Promotions	RETURNED AUX CABLE,	-8.98		
	455297111	YETI COOLERS, LLC	GJPCARD0089724	10/10/2022	206005347	Parks Program-Promotions	DOG BOWL TROPHIES F	147.66		
	VEN000480	CSI Signs	GJPCARD0089751	10/10/2022	206005347	Parks Program-Promotions	ACORN TRAIL SIGNS	546.07		
	VEN001983	Tractor Supply Company	GJPCARD0089881	10/10/2022	206005347	Parks Program-Promotions	RETURN, SQUIRREL STA	-42.87		
	VEN000894	HOBBY LOBBY STORES INC	GJPCARD0089956	10/10/2022	206005347	Parks Program-Promotions	GAME AND TABLE SUPP	96.26		

Buy-From Vendor No.	Buy-From Vendor Name	Document No.	Posting Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**								
206	**Parks Programming/Events**								
	Parks								
202936165	AMAZON.COM, INC.	GJPCARD0089957	10/10/2022	206005347	Parks Program-Promotions	BALLOONS FOR ENCAN	46.95		
VEN001983	Tractor Supply Company	GJPCARD0089958	10/10/2022	206005347	Parks Program-Promotions	SQUIRREL STAMPEDE G	45.05		
VEN007922	Kroger Limited Partnership	GJPCARD0089964	10/10/2022	206005347	Parks Program-Promotions	CANDY FOR SQUIRREL	41.14		
VEN000894	HOBBY LOBBY STORES INC	GJPCARD0089982	10/10/2022	206005347	Parks Program-Promotions	GAME SUPPLIES FOR SQ	5.98		
043157107	RAINBOW BALLOONS INC	GJPCARD0089983	10/10/2022	206005347	Parks Program-Promotions	CCC EVENT BALLOONS,	210.39		
VEN001983	Tractor Supply Company	GJPCARD0089984	10/10/2022	206005347	Parks Program-Promotions	CORN FOR SENSORY BI	114.32		
Subtotal for Parks							**1,370.30**		
Subtotal for Fund 206 Parks Programming/Events							**1,370.30**		
Fund No.	**Fund Name**								
239	**Law Enforcement**								
	Police								
VEN000533	DELTA AIRLINES INC	GJPCARD0089974	10/10/2022	239002334	Law Enforce-Travel/Train	REFUND FOR CANCELLE	-337.20		
Subtotal for Police							**-337.20**		
Subtotal for Fund 239 Law Enforcement							**-337.20**		
Fund No.	**Fund Name**								
269	**Training Facility Center**								
	Public Safety (Police and Fire)								
VEN006898	Supply Warehouse Inc	GJPCARD0089806	10/10/2022	269014224	Training Fac-Oper Supplies	HCTC SUPPLIES	95.23		
VEN000733	Freije Engineered Solutions Co	GJPCARD0089814	10/10/2022	269014343	Training Fac-Building Maint	HCTC ICE MACHINE REP	513.50		
851847110	MUSOLF HARDWARE, LLC	GJPCARD0089962	10/10/2022	269014343	Training Fac-Building Maint	HCTC SUPPLIES	6.42		
Subtotal for Public Safety (Police and Fire)							**615.15**		
Subtotal for Fund 269 Training Facility Center							**615.15**		
Fund No.	**Fund Name**								
350	**GO Bond 2020**								
	Fire								
770034661	INTUIT PAYMENT SOLUTIONS,	GJPCARD0089924	10/10/2022	350012473	Go Bond 2020 FD Vehicle	EQUIPMENT	2,585.74		
Subtotal for Fire							**2,585.74**		
Subtotal for Fund 350 GO Bond 2020							**2,585.74**		
Fund No.	**Fund Name**								

Fund No.	Fund Name	Buy-From Vendor No.	Buy-From Vendor Name	Document No.	Posting Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
640	Sports Campus Operating										
	Grand Park										
		560748358	LOWES COMPANIES, INC.	GJPCARD0089584	10/10/2022	640015343	Sports Campus-Bldg Maint	REFUND	-97.56		
		560748358	LOWES COMPANIES, INC.	GJPCARD0089585	10/10/2022	640015343	Sports Campus-Bldg Maint	CHEMICALS	41.56		
		356002041	PURDUE UNIVERSITY HQ	GJPCARD0089586	10/10/2022	640015334	Sport Campus-Travel Training	HOSPITALITY SUMMIT F	10.00		
		770430924	PAYPAL	GJPCARD0089623	10/10/2022	640015343	Sports Campus-Bldg Maint	BADGE HOLDER CARDS	29.99		
		770430924	PAYPAL	GJPCARD0089624	10/10/2022	640015343	Sports Campus-Bldg Maint	CART KEYS	8.99		
		813878272	GO4ELLIS, LLC	GJPCARD0089631	10/10/2022	640015224	Sports Campus-Operating Su	ELEVATE FOOTBALL TR	90.00		
		813878272	GO4ELLIS, LLC	GJPCARD0089632	10/10/2022	640015224	Sports Campus-Operating Su	ELEVATE FOOTBALL TR	14.99		
		VEN001225	Law Enforcement Training Board	GJPCARD0089633	10/10/2022	640015334	Sport Campus-Travel Training	RACHEL YOUNG PROFE	10.00		
		VEN002120	Westfield Winnelson	GJPCARD0089669	10/10/2022	640015343	Sports Campus-Bldg Maint	CLOSET SPUDS	30.56		
		202936165	AMAZON.COM, INC.	GJPCARD0089671	10/10/2022	640015343	Sports Campus-Bldg Maint	GAFFERS TAPE	34.99		
		770430924	PAYPAL	GJPCARD0089677	10/10/2022	640015343	Sports Campus-Bldg Maint	CLOSET SPUDS	58.99		
		VEN001983	Tractor Supply Company	GJPCARD0089683	10/10/2022	640015224	Sports Campus-Operating Su	TOW STRAPS FOR OPS	45.98		
		861088458	BIG HOFFAS SMOKEHOUSE BAR	GJPCARD0089686	10/10/2022	640015347	Sports Campus-Promotions	EMPLOYEE APPRECIATI	250.10		
		VEN001983	Tractor Supply Company	GJPCARD0089709	10/10/2022	640015224	Sports Campus-Operating Su	GROUNDS OPERATING	28.73		
		161687235	MEIJER GREAT LAKES LIMITE	GJPCARD0089714	10/10/2022	640015347	Sports Campus-Promotions	EMPLOYEE SUPPORT	14.30		
		VEN002022	UNITED STATES POSTAL SERV	GJPCARD0089716	10/10/2022	640015347	Sports Campus-Promotions	SHIPPING THANK YOU F	8.95		
		202936165	AMAZON.COM, INC.	GJPCARD0089749	10/10/2022	640015347	Sports Campus-Promotions	STAFF SUPPORT.	18.99		
		202936165	AMAZON.COM, INC.	GJPCARD0089765	10/10/2022	640015343	Sports Campus-Bldg Maint	ADAPTOR TOOL	16.98		
		202936165	AMAZON.COM, INC.	GJPCARD0089769	10/10/2022	640015347	Sports Campus-Promotions	STAFF APPRECIATION	57.97		
		813878272	GO4ELLIS, LLC	GJPCARD0089770	10/10/2022	640015224	Sports Campus-Operating Su	ELEVATE FOOTBALL AT	90.00		
		VEN000491	CVS PHARMACY, INC.	GJPCARD0089792	10/10/2022	640015347	Sports Campus-Promotions	STAFF APPRECIATION	6.68		
		202936165	AMAZON.COM, INC.	GJPCARD0089809	10/10/2022	640015343	Sports Campus-Bldg Maint	ZIP TIES, TOOL AND BAT	257.87		
		770430924	PAYPAL	GJPCARD0089857	10/10/2022	640015343	Sports Campus-Bldg Maint	ENVELOPES	6.95		
		560748358	LOWES COMPANIES, INC.	GJPCARD0089858	10/10/2022	640015343	Sports Campus-Bldg Maint	CEILING TILES	91.18		
		202936165	AMAZON.COM, INC.	GJPCARD0089859	10/10/2022	640015345	Sports Campus-Equip Repair	GROUNDS EQUIPMENT	269.95		
		VEN000800	Grainger	GJPCARD0089860	10/10/2022	640015343	Sports Campus-Bldg Maint	SPEED BUMP SPIKES	43.72		
		813878272	GO4ELLIS, LLC	GJPCARD0089863	10/10/2022	640015224	Sports Campus-Operating Su	ELEVATE ATHLETIC TRA	90.00		
		813878272	GO4ELLIS, LLC	GJPCARD0089864	10/10/2022	640015224	Sports Campus-Operating Su	ELEVATE ATHLETIC TRA	22.50		
		VEN001337	Menards	GJPCARD0089906	10/10/2022	640015343	Sports Campus-Bldg Maint	ELECTRICAL BOX	51.98		
		VEN001922	THE HOME DEPOT	GJPCARD0089938	10/10/2022	640015343	Sports Campus-Bldg Maint	TOOLS	37.47		
		560748358	LOWES COMPANIES, INC.	GJPCARD0089939	10/10/2022	640015343	Sports Campus-Bldg Maint	REFUND	-6.38		
		560748358	LOWES COMPANIES, INC.	GJPCARD0089940	10/10/2022	640015343	Sports Campus-Bldg Maint	TOOLS	19.98		

	Buy-From Vendor No.	Buy-From Vendor Name	Document No.	Posting Date	G/L Acct.	G/L Account Name	Description	Amount	Check No.	Check Date
Fund No.	**Fund Name**									
640	**Sports Campus Operating**									
	Grand Park									
	560748358	LOWES COMPANIES, INC.	GJPCARD0089941	10/10/2022	640015343	Sports Campus-Bldg Maint	CEILING TILES	97.56		
	VEN001922	THE HOME DEPOT	GJPCARD0089942	10/10/2022	640015343	Sports Campus-Bldg Maint	TOOL	17.47		
	VEN001983	Tractor Supply Company	GJPCARD0089960	10/10/2022	640015224	Sports Campus-Operating Su	GROUNDS OPERATING	24.99		
	351696078	AUTOMOTIVE ACTION II INC	GJPCARD0089985	10/10/2022	640015360	Sports Campus-Veh Repair	TIRES CHANGED	347.00		
	Subtotal for Grand Park							**2,143.43**		
	Sport Campus Indoor Event Ctr									
	272381505	TRUDOOR LLC	GJPCARD0089626	10/10/2022	640023343	GP Indoor-Bldg Maint	DOOR HARDWARE ROLL	81.60		
	202796414	DMX INC	GJPCARD0089630	10/10/2022	640023349	GP Indoor-Services	PANDORA FOR GPEC	26.95		
	770430924	PAYPAL	GJPCARD0089652	10/10/2022	640023343	GP Indoor-Bldg Maint	ELECTRIC DOOR STRIKE	272.50		
	VEN000800	Grainger	GJPCARD0089791	10/10/2022	640023343	GP Indoor-Bldg Maint	EXHAUST FAN MOTOR	177.72		
	820544687	AMAZON.COM, INC.	GJPCARD0089986	10/10/2022	640023223	GP Indoor-Office Supply	OFFICE SUPPLIES	27.54		
	Subtotal for Sport Campus Indoor Event Ctr							**586.31**		
Subtotal for Fund 640 Sports Campus Operating								**2,729.74**		
Posted Invoices Total								**104,804.60**		

Westfield City Council October 10, 2022

The Westfield City Council held a meeting on October 10, 2022 at Westfield City Hall. Present were Mike Johns, Scott Frei, Scott Willis, Cindy Spoljaric, Jake Gilbert, Joe Edwards and. Troy Patton. Mayor Cook, Cindy Gossard Clerk Treasurer, Anne Poindexter and Manny Herceg were also in attendance.

Mayor Cook called the meeting to order at 7:00 PM

Approval of Minutes:

Cindy Spoljaric made the motion to approve the September 12, 2022 minutes as presented. Scott Willis seconded. Vote: Yes-7; No-0. Motion carries.

Claims:

Joe Edwards made a motion to approve the claims. Troy Patton seconded.
Vote: Yes-7; No-0. Motion carries.

Miscellaneous Business/Special Presentation

Proclamation-October as National Disability Employment Awareness Month

Mayor Cook made the proclamation

RDC 3rd Quarter Report

Linda Naas presented stating the RDC is getting regular updates from Grand Park, Legacy Sports, and Bull Pen. Linda encouraged those who follow the RDC meetings check on dates and times of the meetings, as they vary. Mrs. Naas stated as commission member she would like to see invoices being turned in a timely manner.

DWA Update

Steve Latour presented giving an overview of what the purpose of the DWA is and what they do for the community. Mr. Latour explained the checks and balances of the DWA and the Chamber, as he is the CEO of both organizations. The city currently contributes $30,000/year to the DWA and they receive the rental income for property management of (2) properties currently owned by the city totaling $37,000/year. Mr. Latour would like to present two proposals in the future to cover future property management, and a downtown economic impact fund.

Westfield Welcome Update

Kayla Arnold presented stating that Westfield Welcome gives community engagement and hospitality to city residents, businesses, and visitors. They host an average of 30 annual events with approximately 20,000 total people attending. Kayla stated that Westfield Welcome partners with the DWA on several events throughout the year as well.

Old Business:

Per Resolution 21-121, Relating to Transparency, Councilors Do Not Need to Recuse Themselves, but are Required to Disclose if They Have Received Contributions of $1,000 or More When Voting on Any Actions Involving One of Their Donors.

Ordinance 22-16: iBeach @ Grand Park
Council Introduction: April 11, 2022
APC Public Hearing: May 4, 2022
APC Recommendation: September 19, 2022
Adoption Consideration: October 10, 2022

Ryan Collingswood presented, stating this is a change in zoning of approximately 3 acres located N of 181st St. and E of the future Grand Park Boulevard Extension to allow for an Indoor/Outdoor Multi-Sport Athletic Facility.

Eric Douthit went over the changes since introduction of the proposed 20,000 sq. ft. facility.

Troy Patton made the motion to approve Ordinance 22-16 as presented.
Jake Gilbert seconded. Vote: Yes-7; No-0. Motion carries.

Resolution 22-115: Fiscal Plan/Osborne Trails Phase 8
Adoption Consideration: October 10, 2022

Ryan Collingswood presented stating this is the fiscal plan for approximately 60 acres located on the Westside of Horton Rd, North of 193rd St. The estimated net impact will be $29,017 over the next 5 years.

Joe Edwards made a motion to approve Resolution 22-115 as presented. Scott Frei seconded. Vote: Yes-7; No-0. Motion carries.

Ordinance 22-38: Osborne Trails Phase 8 Annexation
Council Introduction: September 12, 2022
Public Hearing: September 12, 2022
Adoption Consideration: October 10, 2022

Ryan Collingswood presented with above Resolution.

Scott Frei made a motion approve Ordinance 22-38 as presented. Scott Willis seconded.
Vote: Yes-7; No-0. Motion carries.

Resolution 22-116: Fiscal Plan for Aberdeen Annexation
Adoption Consideration: October 10, 2022

Ryan Collingswood presented stating this involves 153 acres on the East side of Horton Rd. and South of 199th St. making up part of the Chatham Hills PUD. The estimated net impact over the next 5 years is $82,991.

Scott Frei made the motion to approve Resolution 22-116 as presented. Troy Patton seconded.
Vote: Yes-7; No-0. Motion carries.

Ordinance 22-39: Aberdeen Annexation
Council Introduction: September 12, 2022
Public Hearing: September 12, 2022
Adoption Consideration: October 10, 2022

Presented with above Resolution.

Scott Frei made the motion to approve Ordinance 22-39 as presented. Troy Patton seconded.
Vote: Yes-7; No-0. Motion carries.

Resolution 22-117: Common Council Declaring a Certain Area Within the City an Economic Revitalization Area, Qualifying Certain Real Property Improvements for Same (NexCore Co., LLC)
Council Introduction: September 12, 2022
Adoption Consideration: October 10, 2022

Kai Chuck presented stating this is to establish an ERA and for a 10-year real property tax abatement for a 60,000 sq. ft. medical building on approximately 5 acres located at 535 Park St. The estimated investment is $34 million and adding approximately 32 new jobs @ $35/hr. The first 3 years of the abatement will be at 40% with the remainder of the term at 30%.

Troy Patton made a motion to approve Resolution 22-117 as presented. Scott Frei seconded.
Vote: Yes-7; No-0. Motion carries.

Ordinance 22-40: Wheeler Landing PUD Amendment (Market District)
Council Introduction: September 12, 2022
APC Public Hearing: October 3, 2022
APC Recommendation: October 3, 2022
Adoption Consideration: October 10, 2022

Caleb Ernest presented stating this amendment involves 6 acres on the NE corner of Grand Park Boulevard and Tournament Trail. This would modify the foundation planting standards as well as the outdoor merchandising display standards. Exhibit B has been revised to include language that states the outdoor display area is only located underneath the canopy area.

Scott Willis made the motion to approve Ordinance 22-40 as presented.
Joe Edwards seconded. Vote: Yes-7; No-0. Motion carries.

New Business

Ordinance 22-48: Additional Appropriation
Council Introduction: October 10, 2022
Public Hearing: October 24, 2022
Adoption Consideration: October 24, 2022

Jeremy Lollar introduced stating this is for an additional appropriation on the 2022 budget in the amount of $1, 092, 221.56. There are several different funds involved but the primary ones are associated with legal fees going into specific departments that consume those services. $420,000 is for the schematic design of the new police headquarters, $75,000 for the preliminary design services for Fire Station 84, and the change in salary configuration of the previous chief of staff compared to the new chief of staff.
There was council discussion.

Scott Frei made the motion to remove all legal fee discussions until November and have the Police & Fire design services up for a public hearing and adoption consideration at October 24th meeting. Admin salary, health/dental, FICA/Medicare, and PERF will have an internal transfer from fire to general fund. Jake Gilbert seconded. Vote: Yes-7; No-0. Motion carries.

Ordinance 22-43: 2023 Budget
Council Introduction: October 10, 2022
Public Hearing: October 10, 2022
Adoption Consideration: October 24, 2022

Jeremy Lollar introduced stating the proposed budget is $72,068,186. The summary is found in the budget memos which has been updated, and the sustainability plan. An enterprise wide summary was read (highlights) into record by Mr. Lollar comparing the 2022 revenue and expenses to 2023. 2023 has a revenue increase of 33% and increase in expenses of 26%. The city is proposing 23 new employees, a 5% COLA, and the city to absorb the full 9% increase in insurance costs. The city wishes to reinstitute the GO Bond strategy in 2023.
There was council discussion.

Public Hearing Open: 10:05 PM

Joe Plankis- Spoke in favor of the 5% COLA for employees (gave examples of cost increases)
Linda Naas- Spoke against the 5% COLA, stating taxpayers concerns about tax increases
Dave Mueller- Asked that legal fees be reduced/Council's attorney fees

Public Hearing Closed: 10:15

Hamilton County Emergency Management Plan
Adoption Consideration: October 10, 2022

Ryan Tennessen, Deputy Director of H.C.E.M. presented a brief overview of the Hamilton Co. Emergency Management and current Disaster Plan. Indiana law and county ordinance requires that we have an emergency management program and a disaster plan, which has to be updated every two years. Mr. Tennessen stated that county commissioners adopted this plan on September 12th, and is asking council consider adopting the plan tonight.

Troy Patton made the motion to approve the plan. Scott Willis seconded.
Vote: Yes-7; No-0. Motion carries.

Resolution 22-120: The Common Council of the City of Westfield, Indiana Regarding Certain Tax Abatement Deductions for New Pitch, LLC (Sogility)
Council Introduction: October 10, 2022
Adoption Consideration: October 24, 2022

Kai Chuck presented stating this is for Sogility to have a 5-year real property abatement (30% flat) in an already established ERA. Sogility proposes to build a 13,000 sq. ft. athletic development facility on approximately 3 acres located at 16500 South Park Dr. The company currently employees 4 full-time employees and will hire 2 additional employees @$23/hour. The estimated value at term end will be $75,000.

Sherry McGrath gave an overview on how and why the company started and the future intentions of the purposed facility.

Resolution 22-121: Approving APC Order Pertaining to Osborne Trails Economic Development Area
Adoption Consideration: October 10, 2022

Jeremy Lollar presented stating the RDC has approved a Declaratory Resolution for the Osborne Trails Develop. Area, and the Plan Commission approved a Confirmatory Order stating that the area is in compliance with the Comprehension Plan. This resolution would approve of the order and the EDA would be divided into two allocation areas with area one capturing increments from the age-restricted residential community. Revenue collected will go towards road improvements (2 phases) on 191st Street. The EDA is estimated to generate enough to support a $20 Million project. If approved the TIF area will begin generating revenue after the 1st of the year.

Cindy Spoljaric made the motion to approve Resolution 22-121 as presented. Scott Willis seconded. Vote: Yes-4 No-3 (M. Johns, S. Frei, T, Patton) Motion carries.

Ordinance 22-42: 785 and 787 W 193rd Street Annexation
Council Introduction: October 10, 2022
Public Hearing: October 10, 2022
Adoption Consideration: November 14, 2022

Lauren Gillingham presented stating this involves the annexation of 2 parcels totaling approximately 10.8 acres on the SE corner of 193rd and Six Points Rd.

Public Hearing Open: 10:40 PM/ No comments
Public Hearing Closed: 10:41 PM

Ordinance 22-44: Establishing a Policy for Reporting Capital Assets
Council Introduction: October 10, 2022
Adoption Consideration: October 24, 2022

Marla Ailor presented this Ordinance and Ordinance 22-45 together. Mrs. Ailor stated this ordinance reiterates, restates, and defines policies that were done by an ordinance in 1999 but had not recorded.
In 2016 policy was written on materiality thresholds and later that year changed from $1,000 to $5,000. Ordinance 22-45 adds a new policy on reporting of the $5,000 material threshold, reporting material variances for the purpose of reporting irregularities and losses.

Ordinance 22-45: Amending Materiality Threshold and Establishing a Reporting Policy
Council Introduction: October 10, 2022
Adoption Consideration: October 24, 2022

Presented with above Ordinance

Ordinance 22-46: City of Westfield, In Authorizing the Issuance and Sale of General Obligation Bonds of the City of Westfield.
Council Introduction: October 10, 2022
Public Hearing: October 24, 2022
Adoption Consideration: October 24, 2022

Jeremy Lollar presented stating this ordinance seeks approval of the issuance and sale of a GO Bond for the city. FSG, the city's financial advisor recommends the bond based on the Sustainability report to manage the city's tax decline, levy decline and capture revenue necessary to support the city's improvement projects. The bond has a not to exceed amount of $5.815 million and a not to exceed interest rate of 7%. The anticipated rate is 4% with a two- year payoff.

There was council discussion

Ordinance 22-47: Appropriating the Proceeds of the 2022 General Obligation Bonds
Council Introduction: October 10, 2022
Public Hearing: October 24, 2022
Adoption Consideration: October 24, 2022

Jeremy Lollar stated this is the required step to above GO Bond Ordinance to appropriate the money for future spending.

Ordinance 22-49: Redistricting
Council Introduction: October 10, 2022
Public Hearing: October 24, 2022
Adoption Consideration: October 24, 2022

Cindy Spoljaric introduced the updated map due to the growth of the city, explaining how the districts were divided and reasons behind the decisions.

Discussion of Term Limits
Troy Patton referenced that he had spoken with the city attorney for Evansville and they had adopted term limits for their elected officials. Home rule allows cities to set these limits. Suggested terms would be city council and mayor/2 terms and the Clerk Treasurer/3 terms.
There was Council Discussion

Guests:
Linda Naas- Asked if the city posses a document that states what is covered under legal retainers. Mrs. Naas also asked that a copy of the Sustainability Report and a current copy of the 2023 budget memos be made available.

Jeremy Lollar stated that in 2023 the retainer goes away and we are proposing to enter an agreement with Taft that establishes a flat rate for all things except for Bond Issuance and land acquisition that would require condemnation and litigation.

Clerk Treasurer Comments:
Between money markets and the treasury investments that have been done since January to date, we have made $334, 463.53 in interest.

City Council Comments:
Cindy Spoljaric -APC update
Joe Edwards- Thanked Cindy Spoljaric for her work on the redistricting
Troy Patton- Everyone knows we have something special in Westfield, current council has only voted down one item that has been brought to them. Measure twice cut once was reiterated by Mr. Patton. Mr. Patton stated Westfield offers a lot of great things including the school system. The schools are the greatest asset and should be protected at all costs.
Mike Johns- Agreed with Mr. Patton. Mr. Johns stated he feels council does their best to deal with developers and appreciate what they do for the city but they have to maintain certain standards.
Mayor Comments:
None

Without any further business, the meeting adjourned at 11:10 PM

_____ _____

Clerk-Treasurer **President**

Westfield City Council October 19, 2022

The Westfield City Council held a 2023 budget meeting on October 19, 2022 (8:00 AM) at Westfield City Hall. Present were Mike Johns, Scott Frei, Troy Patton, and Joe Edwards and Scott Willis (virtual), Clerk Treasurer Cindy Gossard, and Deputy Chief of Staff, Jeremy Lollar.

Mike Johns called the meeting to order at 8:00 AM

2023 Budget Discussion

Employee wages, insurance and specific fund lines were reviewed and discussed.

Meeting adjourned at 10:20 PM

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Clerk-Treasurer **President**

Capital Assets Policy

Fixed Asset Capitalization & Depreciation

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City of Westfield-Capital Assets Policy

Summary: All assets meeting the definition of a fixed asset shall be considered a long-term asset and shall be recorded in the City of Westfield's Clerk-Treasurer's Office. All departments are responsible to account for and report all long-term assets. Such assets shall be systematically and accurately recorded; properly classified; and adequately documented for reporting purposes. Each department shall establish an internal control structure over capital (fixed) assets, providing reasonable assurance of effective and efficient operations, reliable financial reporting, and compliance with applicable laws and regulations.

(A) Capital Assets Responsibilities

To ensure best practices, the following capital assets responsibilities are in place:

(1) **Capital Investment Planning.** Departments should include estimates by asset type (street portion, streetscape portion, traffic signal or a roundabout portion, etc.) of capital investment projects.
(2) **Budgeting.** Departments should strive to itemize capital asset acquisitions in their budget by asset type (land, building, equipment, etc.).
(3) **Tracking.** Departments should maintain a list of their capital assets from acquisition to disposal. The preferred method of tracking is within a computer database. The list should include:
    a. Asset description
    b. Asset identifier (address, parcel number, VIN, Serial ID, tag number if applicable, etc.)
    c. Date of acquisition
    d. Asset cost or value when acquired
    e. Estimated useful life
    f. Date of disposal (in the fiscal year the asset is disposed of, the asset would be removed from the list in the following fiscal year.)
(4) **Acquisitions.** Acquisitions should strive to be shown by each asset (if 10 vehicles meeting the capital asset criteria are purchased, there should be 10 transactions with each having an asset identifier).
(5) **Disposals.** Report any assets deemed to be surplus and unneeded by the department so that proper transfer or disposal can proceed. Theft or loss of property should be reported immediately. A police report should be obtained on all losses suspected of being stolen.
(6) **Reporting.** At least quarterly, departments shall provide their lists to the Clerk-Treasurer's office. All departments are required to prepare and maintain an annual inventory of all assets to the respective department. Departments directors are responsible for the inventories of their respective departments.
(7) **Review.** At least annually, the Clerk-Treasurer's office will spot-check capital assets. Depending on the capital asset, the Clerk-Treasurer will communicate with the Hamilton County Assessor's Office as to taxation.

(B) General Policy. The purpose of this policy is to guide capital assets and fixed asset capitalization:

(1) Tracking acquisition to disposal, and
(2) Reporting in the financial statements following standards established by the Governmental Accounting Standards Board (GASB).

(C) Definitions and Provisions

(1) **Capital Assets.** The City has various assets. To be a capital asset, three criteria must be met:
   a. A tangible asset owned by the City.
   b. An asset with an initial, individual cost of more than the capital asset threshold (see Capital Asset Threshold Table) for the asset type, and
   c. an asset with an estimated useful life of two (2) or more years.
(2) **Capital Outlays.** Expenditures that benefit both the current and future fiscal periods are considered capital outlays. This includes costs of acquiring land or structures, construction or improvement of buildings, structures or other fixed assets, and equipment purchases having an appreciable and calculable period of usefulness. These are expenditures resulting in the acquisition of or addition to the government's general fixed assets.
(3) **Fixed Assets.** Tangible assets of a durable nature employed in the operating activities of the unit and that are relatively permanent are fixed assets. These assets are not held for sale in the ordinary course of business. This broad group is usually separated into classes according to the physical characteristics of the items (e.g., land, buildings, improvements other than buildings, machinery, equipment, furniture, and fixtures, etc.)
(4) **Tangible Assets.** An asset that can be observed by one or more of the physical senses is referred to as a tangible asset.

(D) Capital Assets Categories. The City reports five categories of capital assets: Land, Buildings, Improvements, Infrastructure, and Equipment. Each category is further identified by type.

(1) **Land.** Land is defined as specified land, lots, parcels, or acreage including rights-of-way owned by the City of Westfield, its various departments, boards or commissions, regardless of the method or date of acquisition. Easements are not included, as the City does not own them, but has an interest in land owned by another (i.e. property owner) that entitles its holder to a specified limited use. The land improvements consist of betterments, site preparation, and site improvements (other than buildings) of a permanent nature that ready the land for its intended use. The costs associated with improvements to land are added to the cost of the land. Land and land improvements are inexhaustible assets and do not depreciate over time. The City will capitalize all land purchases, regardless of cost.
   a. Land Acquired (including right of way). Expenditures for the purchase of land, including right-of-way. This includes land where the City has ownership.
   b. Exceptions to land capitalization are land purchased outright as easements or rights-of-way for infrastructure. Examples of infrastructure are roads and streets, street lighting systems, overpasses, sidewalks, curbs, parking meters, street signs, and stormwater collection.
   c. The original cost of land shall include the full value given to the seller including relocation costs, legal services incidental to the purchase (including title work), appraisals and negotiation fees, surveying, and any other costs for preparing the land for its intended purpose. Also included are contractors and/or city personnel (salary and benefits) used to demolish buildings, excavation, clean up, and/or inspection.

d. The City shall record donated land at fair market value plus all associated costs on the date of the land transfer.
e. Purchases made using federal or state funding will adhere to the source funding policies and procedures.

(2) **Buildings.** A building is a structure that is permanently attached to the land and is not intended to be transportable or moveable. Any structures designed and erected to house equipment services or functions are included. This includes systems, services, and fixtures within the building, as well as attachments such as porches, stairs, fire escapes, canopies, areaways, lighting fixtures, flagpoles, sound equipment, security cameras, lifts and riggings, curtains and staging and all other such units that serve the building. The City reports three types of capital assets as buildings:

a. **Buildings Acquired**. Expenditures for acquiring existing buildings.
   i. A department shall capitalize buildings at full cost with no subcategories, including the cost of attachments. Examples of attachments are heating, cooling, plumbing, lighting, sprinkler systems, or any part of the basic building. The City will include the cost of items designed or purchased exclusively for the building.
   ii. Capital building costs shall include land preparation, architectural and engineering fees, bond issuance fees, attorney and financing costs (during construction), accounting costs, and any costs directly attributable to the construction of a building.
   iii. A department shall record donated buildings at fair market value including associated costs on the date of transfer.
   iv. Purchases made using federal or state funding shall adhere to the source funding policies and procedures.
b. **Building Design and Construction**. Expenditures for design and construction of new buildings. This includes parking garages.
c. **Building Improvements**. Building improvements are capital events that materially extend the useful life of a building, increase the value of a building, or both. A building improvement should be capitalized and recorded as an increase in the value of the existing building if the cost of the improvement meets or exceeds the capitalization threshold and decreases the estimated useful life. Expenditures for improvements made to existing buildings. Improvements mean any expenditure greater than the asset type threshold that adds new capacity to an existing building or extends the estimated useful life of an existing building. This includes an addition, a new roof, or a new HVAC system.
   i. Any department, board, or commission improving or renovating an existing building shall capitalize the cost only if the result meets all of the following conditions:
      (1) The total cost exceeds $100,000;
      (2) **t**he useful life is extended by two or more years;
      (3) the total cost will be greater than the current book value and less than the fair market value;
      (4) Repairs and rehabilitation of less than $100,000 shall be expensed

(3) **Improvements.** Improvements other than buildings include depreciable improvements and betterments made to land of a permanent nature, other than buildings that add value to land but do not have an indefinite useful life. Expenditures for land improvements that do not deteriorate with use or passage of time are additions to the cost of land and are generally not exhaustible, and therefore not depreciable. The definition of this group includes improvements to land which are attached or not easily removed, and which have a life expectancy of greater than two years. Examples are walks, parking areas, drives, golf cart

paths, fencing, retaining walls, pools, outside fountains, planters, underground sprinkler systems, and other similar items. The City reports three types of capital assets as improvements:

a. Roads or drives on City-owned land that provide support to City facilities are assets. Sidewalks installed on City-owned land for use by the public and the support of the City facility are capital assets.
b. Parks and Recreation Facilities. Cost of acquisition and improvements to city parks.
c. Distribution and Collection Systems. Cost of acquisition and improvements to the City's sewer, stormwater, and reclaim distribution systems.

The City shall capitalize repairs or renovations to improvements only if it meets the following conditions:

i. The total cost exceeds $35,000; and
ii. The useful life is greater than two years.

A department shall capitalize improvements or renovations to existing improvements other than buildings only if the result meets the following conditions:

i. The total cost exceeds $35,000;
ii. The asset's useful life is extended by two or more years; and
iii. The total cost will be greater than the current book value and less than the fair market value.

A department's donated improvements other than buildings shall be recorded at fair market value plus all associated costs on the date of transfer.

i. Purchases made using federal or state funding shall follow the source funding policies and the aforementioned procedures.
ii. Historical Cost. The cash equivalent price exchanged for goods or services at the date of acquisition is the historical cost. Land, buildings, equipment, and most inventories are common examples of items recognized under the historical cost attribute.

(4) **Infrastructure.** Infrastructure assets are long-lived capital assets that are normally stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Maintenance and preservation of these assets are expensed in the period incurred. Infrastructure is overseen by Engineering and Public Works. The City reports eight types of capital assets as infrastructure:

i. Drainage. Cost of improving drainage.
ii. Streets and Roundabouts. Cost of adding, resurfacing, or improving streets.
iii. Curb and gutter. Cost of adding or improving curb and gutter.
iv. Gateway Enhancement and Streetscape. Cost designated for adding or improving gateway enhancement and streetscape.
v. Bridges and Tunnels. Cost of adding or improving bridges and tunnels.
vi. Sidewalks and Trails. Cost of adding or improving sidewalks and trails.
vii. Traffic Signals. Cost of acquiring and installing traffic signals.
viii. Streetlights. Cost installing or improving streetlights.

Infrastructure improvements are capitalized and recorded as an addition of value to the infrastructure if the improvement or additional value meets the capitalization threshold.

(5) **Vehicles, Machinery and Equipment.** The equipment asset class is used to account for movable items. Supplies are excluded. Machinery and equipment are an apparatus, tool, or conglomeration or pieces to form a tool, or purchased equipment, used in operations. These items can be fixed or movable tangible assets. They will stand alone and not become part of a basic structure or building. The City shall capitalize and tag items with an individual value equal to or greater than $5,000. Machinery combined with other machinery to form one unit with a total value greater than $5,000 will be one unit. Examples of movable items:

a. Furniture and Fixtures. Expenditures for furniture and fixtures, including office furniture and building fixtures, with a unit, cost more than the capital asset type threshold. Normally, such items would be indoors and would not require power to operate. Examples include chairs, tables, bookcases, and office cubicles.
b. Vehicles. Expenditures for on-road rolling stock with a unit cost over the capital asset type threshold, each used to transport persons or objects. May include expenditures for permanent type improvements to new vehicles before placing the vehicle in service for the first time, regardless of cost (e.g., permanent attachments, pickup truck bed covers, bed liners, patrol car light bars, window tinting, etc.). Other examples include trailers, motorcycles, automobiles (e.g., sedans, pick-up trucks, SUVs), and on-road trucks to which the City affixes a license plate. Does NOT include off-road rolling stock to which the City does NOT affix a license plate.
c. Other vehicles (that may not have a license plate) that must be capitalized include: golf carts, maintenance utility vehicles, lawnmowers, tractors, etc.
d. Machinery and Equipment. Expenditures for machinery and equipment with a unit cost over the capital asset type threshold each, are usually composed of a complex combination of parts. Examples include copiers, electronics, power tools, self-contained breathing apparatus, off-road rolling stock to which the City does NOT affix a license plate, traffic controllers and monitors, and radio equipment. Does NOT include computer hardware and vehicles to which the City affixes a license plate.
e. Computer Hardware. Computer Hardware with a unit cost over the capital asset type threshold.
f. Computer Software. Non-recurring cost of computer software with a unit cost over the capital asset type threshold. For internally generated computer software, only costs incurred during the application development stage are considered capital assets.

(6) **Construction in Progress**. Construction, or development, in progress is a special class of capital asset that is still in the process of construction (tangible) or development (intangible). Depreciation does not begin until the capital assets are substantially ready to be placed in service.

(E) Capital Asset Thresholds. Assets purchased, constructed, or received through capital lease or donation must be uniformly grouped into capital asset types. The following table summarizes the capitalization thresholds for the City's capital asset types. Amounts are capitalized when the cost or value equals or exceeds the applicable threshold amount. Projects will remain open for twelve months after construction is complete to capture any late occurring costs. The threshold is applied to individual items, rather than to the group as a whole. (Ex. Fire hydrants, etc.)

(F) Capital Asset Threshold Table for Capitalization/Depreciation

Type	Threshold Amount
Land	Purchase Price/Capitalize only
Land Improvements	$50,000
Buildings	$100,000
Building Improvements	$100,000
Improvements	$35,000
Construction in Progress	Capitalize only
Infrastructure	$1,000,000
Vehicles	$5,000
Machinery & Equipment	$5,000

(G) Capital Asset Costs and Valuation.

(1) Capital assets are stated at historical cost or, in some instances, estimated historical cost. Donated capital assets, donated works of art or similar items, and any capital assets received in service concession arrangements are reported at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. The cost of normal maintenance and repairs that do not add to the value of an asset or materially extend the asset's life is not capitalized.

(2) With few exceptions, an asset's cost should also include necessary costs incurred to place the asset in service. Costs include the invoice price plus incidental costs (insurance during transit, freight, capitalized interest, duties, title search, registration fees, installation costs, professional fees, excavation, fill, grading, drainage, clearing, relocation, reconstruction, expenses for remodeling or reconditioning, legal fees, inspections, permits, installation of HVAC, plumbing, or electrical wiring, fencing, irrigation systems, paths and trails, athletic field turf, etc.). Exceptions include interest expenses associated with deferred payments and real estate taxes paid, if any, in the acquisition of property.

(H) Capital Assets Reporting in the Financial Statements. Although capital assets are expensed for budget purposes, they are shown as capital assets in the government-wide balance sheet of a financial statement. They are reclassified to capital assets through fiscal year-end worksheet adjustments. Depreciation of these assets is also done by worksheet adjustments. The formula for calculating straight-line depreciation is: Straight Line Depreciation = (Cost of the Asset – Estimated Salvage Value) / Estimated Useful Life of an Asset

(1) Depreciation. Depreciation is the systematic and rational allocation of net cost (cost less estimated residual value) over the depreciable asset's estimated useful life. The City calculates depreciation on a straight-line basis over the estimated useful life. The City begins depreciation in the first month of use for a full month, or if the starting month is not known, depreciation is assumed for ½ of the fiscal year of implementation.

(2) For infrastructure, the City utilizes a modified approach. Under the modified approach, depreciation expenses are not recorded for infrastructure capital assets that meet certain condition requirements. Land acquired, easements acquired, and drainage are not depreciated.

(3) Salvage. Generally, at the end of an asset's life, the sum of the amounts charged for depreciation in each accounting period (accumulated depreciation) will equal its original cost

less salvage value. The salvage value is the amount for which the asset could be sold at the end of its useful life. The City determines salvage value on an asset-by-asset basis.

(I) Estimated Useful Life of City Assets Table. The City uses the following estimated life schedule for its capital assets:

Capital Asset Type	Estimated Life (Years)
LAND	
Land Acquired	Capitalized only/Not depreciated
Easements Acquired	Capitalized only/Not depreciated
BUILDINGS	
Buildings Acquired	50 or fewer years since built
Building Design & Construction	50
Building Improvements	25
Building Components (HVAC systems, roofing)	20
IMPROVEMENTS	
Parks & Recreation Facilities (playground, shelters)	10-20
Leasehold Improvements	Useful life of asset or lease term (whichever is shorter)
Land Improvements-structure or groundwork (athletic fields, parking lots, fencing, landscaping)	20
INFRASTRUCTURE	
Drainage	50
Streets	50
Curb & Gutter	40
Gateway Enhancement & Streetscape	25
Bridges & Tunnels (road bridges)	40
Bridges & Tunnels (pedestrian bridges)	30
Sidewalks	30
Traffic Signals	35
Streetlights	25
EQUIPMENT	
Furniture, Fixtures	20 years
Office Equipment (Copiers, scanners, etc.)	5 years
Vehicles*	5-10 years (based on use or warranty)
Machinery	5-15 years (based on use or warranty)
Grounds Equipment (Mowers, tractors, attachments)	15
Computer Hardware	3-10
Computer Software	3-10
Security Cameras	10

*Fire Apparatus Expected Life is up to 15 years

(1) Capital Leases. Some capital assets are acquired and owned by the City but the full acquisition price may not be immediately paid in full. Leased equipment should be capitalized if the lease agreement transfers ownership of the property to the lessee by the end of the lease term, or the present value of the minimum lease payments at the inception of the

lease (excluding executory costs) equals at least 90% of the fair value of the leased property. The payments may occur over multiple years. For these types of purchases, each payment will be expensed. Leases that do not meet the criteria are considered operating leases.

(2) Construction in Progress. Construction is Progress (CIP) is an asset account that represents the temporary accumulation of costs, such as labor, materials, equipment, and any ancillary charges directly attributable to the construction of the project. Once the asset is complete and placed into service, the costs are classified in the appropriate capital asset category. This concept would be the same for buildings, infrastructure, or internally generated assets.

(3) Exceptions are:

a. Items costing less than the limits described which are permanently installed as a part of the cost of original construction or installation of a larger building or equipment unit will be included in the cost of the larger unit;

b. Modular equipment added after original equipment construction of a larger building or equipment unit which may be put together to form larger units costing more than the prescribed limits will be charged to capital assets even though the cost of individual items is less than such units; and

c. Cabinets, shelving, bookcases, and similar items, added after the original construction, which are custom-made for a specific place and adaptable elsewhere, will be capitalized.

(J) Capital Assets Purchased with Grant Funds. When Federal grant funds are used to purchase capital assets, compliance with the applicable subparts of Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in the Code of Federal regulations is required. All grant types typically have requirements specified in the Grant Award Letter with which the City must comply.

(K) Asset Acquisition, Transfer, and Disposal. City assets may be acquired or disposed of using the prescribed Fixed Asset Notification Form available through the employee all-share file labeled CT Forms. The following procedure must be observed for all acquisitions, transfers, and disposals of assets; complete the requisite form, obtain the signature of the department head and forward the completed documentation to the Fiscal Officer/Clerk-Treasurer for recording purposes.

(L) Reporting of Fraud. Any city employee who suspects the misappropriation of capital assets should follow the applicable requirements outlined in Ordinance No. 99-03. This Ordinance repeals and replaces a policy (Ordinance No. 16-43) on materiality and the process for reporting material variances.

(M) Assets Other Than Capital Assets Defined. All assets are not capital assets. The city has two other asset classifications not included in capital assets:

(1) Departmental Non-Capital Assets. These are items in use (equipment, furniture, fire hydrants, etc.) that individually do not meet the capital asset criteria. At the discretion of the city's Clerk-Treasurer, if an asset inventory purchase total does not meet or exceed the Capital Asset Threshold, the purchase may be reviewed as necessary for potential depreciation as a capital asset.

(2) Financial Inventory. Only single items valued at more than $5,000 will be inventoried. We do not schedule bulk items for inventory.

(N) Capital Asset Coding. Like other costs, capital asset costs are expensed in all funds. In lieu of an already established and effective report, the department that owns or has rights to the asset should be

used with the expenditure codes below. (The fund numbers are not currently reported on the current Capital Assets Report.) Instead, a 12-digit code should be used for internal capital asset reporting.

The first three digits are 472 (Capital Outlays), the second three digits will indicate the department; the third set corresponds to one of the following codes, and the last three digits indicate an inventory number (001-999):

Type	**Last three digits**
Land	001
Buildings	002
Improvements	003
Infrastructure	004
Equipment	005

For example:

A parcel of land, assuming it is the first parcel, in Grand Park (outdoor) would be coded: 472-015-001-001. If a concession stand happens to be in a parcel, it is coded: 472-015-002-001.

Land purchased by Public Works for a city park (Grand Junction) would be coded as 472-013-004-001. In this case, Grand Junction is part of the City's infrastructure and is one of many parcels.

If capital assets are sold, proceeds from the sale will be recorded in the appropriate revenue account. This should be reported immediately to the Clerk-Treasurer's Office. The correct fund is the department with ownership of the asset.

(O) Capital Asset Reductions. Capital Assets no longer owned or in possession of the City shall be removed from the capital asset records. There are three reasons for an asset reduction:

(1) Sold and/or Retired—these assets will be removed from the capital asset records upon formal notification from the responsible part of such disposition. City policy regained the sale/disposal of surplus equipment will be followed.

(2) Transferred Assets—Assets that are transferred to proprietary (business-type) funds will be accounted for separately from the governmental activities of the City and will be removed from the capital asset records (about governmental activities) upon transfer to a proprietary fund (i.e., the asset will be accounted for in the proprietary fund).

(3) Missing—Assets not seen for two consecutive annual periods will be classified as missing and will be removed from the capital asset records upon formal notification. These assets no longer will be searched for in regular annual inventories. However, if an asset is located at some time in the future, it will be reactivated in the system.

(P) Reporting Procedures. The Clerk-Treasurer's Office may implement other policies, procedures, and changes as necessary to this policy. Each department is responsible for reviewing its business practices and processes for capital assets and determining where risks exist and where and how controls can be established to mitigate these risks, however, employees should be referred to the "Policy for Reporting Materials Variances."

(1) Exceptions to Policy/Reporting of Exceptions: If a capital assets situation arises that is not covered within this policy, the Clerk-Treasurer will authorize the method of handling. The capital assets exception will be reported at the next available Common Council meeting.

(Q) Conflict with Indiana Law. Not withstanding the foregoing, if any of these policies conflict with Indiana law, they shall be deemed to be void pending further corrective action, but the rest of the compliant sections of the policy shall remain unaffected.

Policy for Reporting Material Variances

(a) All erroneous or irregular variances, losses, shortages, or thefts of City funds or property, or funds or property the City holds in trust, shall be promptly reported to the direct supervisor of the employee who identifies the issue. The supervisor shall then report the same to the Mayor, Fiscal Officer, and their counsel.

(b) Written notice shall immediately be sent to the State Board of Accounts and the appropriate prosecuting attorney's office of any erroneous or irregular variances, losses, shortages, or thefts of cash and non-cash items over $5,000 real or estimated market values, except for inadvertent clerical errors or misplacements that are identified timely and corrected promptly with no loss to the City, and except for losses from genuine accidents.

(c) Written notice shall immediately be sent to the State Board of Accounts and the appropriate prosecuting attorney's office when a public officer has actual knowledge or reasonable cause to believe there has been a misappropriation of public funds or assets.

(d) For erroneous or irregular variances, losses, shortages, or thefts that do not meet the criteria specified in subsections (b), and (c), the Mayor, Clerk-Treasurer, Common Council, and their legal counsel shall meet in executive session to discuss the matter pursuant to Indiana Code 5-14-1.5-6.1(b)(2)(B). The discussion will determine if it is in the best interest of the taxpayers of Westfield to seek recovery of the funds or that recovery should not be pursued because the cost of recovery of the asset is reasonably estimated to exceed the cost of said asset.

(e) All erroneous or irregular immaterial variances, losses, shortages, or thefts of cash or non-cash items shall be documented and resolved. The Office of Corporation Counsel and the Department of Human Resources shall maintain the documents, under State law.

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
Generated 10/21/2022 10:04:54 AM

Ordinance / Resolution Number: 22-43

Be it ordained/resolved by the **Westfield City Council** that for the expenses of **WESTFIELD CIVIL CITY** for the year ending December 31, **2023** the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of **WESTFIELD CIVIL CITY**, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the **Westfield City Council**.

Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
Westfield City Council	Common Council and Mayor	10/24/2022

Funds

Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0061	RAINY DAY	$250,000	$0	0.0000
0101	GENERAL	$32,639,079	$16,993,300	0.4855
0180	DEBT SERVICE	$468,000	$707,118	0.0202
0181	DEBT PAYMENT	$0	$0	0.0000
0183	BOND #3	$1,165,552	$1,196,128	0.0342
0184	BOND #4	$1,141,058	$1,178,986	0.0337
0185	BOND #5	$3,045,813	$3,474,000	0.0993
0706	LOCAL ROAD & STREET	$1,427,000	$0	0.0000
0708	MOTOR VEHICLE HIGHWAY	$3,638,815	$1,681,297	0.0480
1111	FIRE	$15,245,767	$9,436,369	0.2696
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	$80,000	$0	0.0000
2391	CUMULATIVE CAPITAL DEVELOPMENT	$1,266,639	$2,700,000	0.0771
		$60,367,723	**$37,367,198**	**1.0676**

Home-Ruled Funds (Not Reviewed by DLGF)

Fund Code	Fund Name	Adopted Budget
9500	Food & Beverage	$1,168,000
9501	ARP2021 COVID RECOVERY(176)	$9,140,132
		$10,308,132

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
Generated 10/21/2022 10:04:54 AM

Name		Signature
Troy Patton	Aye ☐ Nay ☐ Abstain ☐	
Scott Frei	Aye ☐ Nay ☐ Abstain ☐	
Mike Johns	Aye ☐ Nay ☐ Abstain ☐	
Joe Edwards	Aye ☐ Nay ☐ Abstain ☐	
Cindy Spoljaric	Aye ☐ Nay ☐ Abstain ☐	
Scott Willis	Aye ☐ Nay ☐ Abstain ☐	
Jake Gilbert	Aye ☐ Nay ☐ Abstain ☐	

ATTEST

Name	Title	Signature
Cindy Gossard	Clerk Treasurer	

MAYOR ACTION (For City use only)

Name		Signature	Date
Andrew J. Cook	Approve ☐ Veto ☐		

In accordance with IC 6-1.1-17-16(k), we state our intent to isssue debt after December 1 and before January 1 — Yes ☑ No ☐

In accordance with IC 6-1.1-17-16(k), we state our intent to file a shortfall appeal after December 1 and before December 31 — Yes ☐ No ☑

RESOLUTION NUMBER 22-118

CONFIRMATORY RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF WESTFIELD, INDIANA CONFIRMING DECLARATION OF A CERTAIN AREA WITHIN THE CITY OF WESTFIELD AN ECONOMIC REVITALIZATION AREA

18th Street Development, LLC (NexCore Companies, LLC)

WHEREAS, 18th Street Development LLC, an Indiana company ("Applicant"), has advised the City of Westfield, Indiana ("City") that it seeks to undertake certain real property improvements to the area generally located at 535 Park Street, Westfield, Indiana (the "Area"); and

WHEREAS, under I.C. 6-1.1-12.1-1, *et. seq.* (the "Act"), the City, by and through its City Council acting in its capacity as the fiscal body of the City and as the designating body identified in the Act (the "Council"), has the right and opportunity to abate the payment of real property taxes for real estate located within an area declared by the Council to be an Economic Revitalization Area; and

WHEREAS, under the Act, the Council may find that a particular area within the jurisdiction of the City is an Economic Revitalization Area and may, by adoption of a resolution, declare such area to be an Economic Revitalization Area, which resolution must be confirmed, modified, or rescinded; and

WHEREAS, Applicant has duly submitted Statements of Benefits regarding the proposed real estate improvements as required by the Act, along with such related and/or supporting information as the City deems necessary to evaluate Applicant's request for abatement of real taxes; and

WHEREAS, a duly constituted meeting of the City Council was held on October 10, 2022, at which the Council reviewed and approved the requested real property abatement and declared the Area to be an "Economic Revitalization Area" in accordance with the Act by virtue of Council Resolution 21-117, as amended, adopted and approved as of that date (the "Declaratory Resolution"); and

WHEREAS, pursuant to I.C. 6-1.1-12.1-1, *et seq.*, the City Council has properly published a notice of public hearing in the *Indianapolis Star* and the *Times of Noblesville* on, October 14, 2022, and filed the required information with the affected taxing units, as required in I.C. 6-1.1-12.1-2.5; and

WHEREAS, such hearing was held on this night by the City Council and all persons and organizations wishing to express their views were heard and consideration given to any such views; and

WHEREAS, no remonstrance, written or oral, has been filed stating opposition, of any type or character, to the Declaratory Resolution, the designation of the Area as an "Economic Revitalization Area," or the approval of real property tax abatement.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF WESTFIELD, INDIANA AS FOLLOWS:

SECTION I. It is hereby declared by the Council that the Declaratory Resolution is in all respects hereby confirmed, and the Council further hereby confirms that the SB-1(RP) form filed by Applicant comply with I.C. 6-1.1-12.1-3 and that all qualifications for an economic revitalization area have been met by the Applicant as to the location described in the Declaratory Resolution, and the real property tax abatement is approved as described in the Declaratory Resolution.

SECTION II. This resolution shall be effective immediately upon its passage, subject to any right of appeal as provided by Indiana law.

SECTION III. Upon the adoption of this resolution, the Clerk-Treasurer shall cause a certified copy of this resolution, including the description of the previously described location and attached map, to be filed with the Hamilton County Assessor and/or such other Hamilton County government officials as shall be necessary to make the Applicant eligible to file for real estate and personal property tax abatement as approved by virtue of the Declaratory Resolution and ratified and confirmed by this resolution.

SECTION IV. Following the legally required public notice and conducting of a public hearing on the matter pursuant to such notice, the Council hereby takes final action, as defined in I.C. 6-1.1-12.1-2.5, as of the date hereof, with regard to the designation of the Property as an Economic Revitalization Area, approval of the SB-1(RP), and the Council's prior adoption of the Declaratory Resolution.

SECTION V. The Council hereby incorporates the provisions of I.C. 6-1.1-12.1-12 pertaining to the repayment of a deduction falsely obtained for the Economic Revitalization Area confirmed through the adoption of this Resolution

ALL OF WHICH IS HEREBY ADOPTED BY THE CITY COUNCIL OF WESTFIELD, HAMILTON COUNTY, INDIANA THIS 10th DAY OF OCTOBER, 2022.

WESTFIELD COMMON COUNCIL
HAMILTON COUNTY, INDIANA

Voting For	**Voting Against**	**Abstain**
James J. Edwards	James J. Edwards	James J. Edwards
Scott Frei	Scott Frei	Scott Frei
Jake Gilbert	Jake Gilbert	Jake Gilbert
Mike Johns	Mike Johns	Mike Johns
Troy Patton	Troy Patton	Troy Patton
Cindy L. Spoljaric	Cindy L. Spoljaric	Cindy L. Spoljaric
Scott Willis	Scott Willis	Scott Willis

ATTEST:

Cindy Gossard, Clerk-Treasurer

I affirm, under the penalties for perjury, that I have taken reasonable care to redact each Social Security Number in this document, unless required by law: Kai Chuck

I hereby certify that RESOLUTION 22-118 was delivered to the Mayor of Westfield on the 25th day of October, 2022, at 9:30 A m.

Cindy J. Gossard, Clerk-Treasurer

I hereby APPROVE Resolution 22-118
This 25th day of October, 2022

J. Andrew Cook, Mayor

I hereby VETO Resolution 22-118
This _____ day of _____, 2022

J. Andrew Cook, Mayor

Prepared By:
Kai Chuck, Economic Development Director
Mayor's Office
City of Westfield, Indiana

EXHIBIT A

Legal Description of Area

TBD

EXHIBIT B

City of Westfield Portal Online Map

9/1/2022, 10:43:33 AM

1:4,800

0 0.04 0.08 0.16 mi

0 0.05 0.1 0.2 km

Rivers & Streams | Major Roads | Interstates & US Highways

Minor Roads | State Highways | Subdivisions

City of Westfield
City of Westfield

RESOLUTION NUMBER 22-120

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF WESTFIELD, INDIANA REGARDING CERTAIN TAX ABATEMENT DEDUCTIONS FOR NEW PITCH, LLC (SOGILITY)

WHEREAS, pursuant to Indiana Code 6-1.1-12.1-1, *et. seq.* (the "Act"), the City of Westfield, Indiana (the "City") by and through its Common Council acting in its capacity as the fiscal body of the City and acting as the designating body identified in the Act (the "Council") has the right and opportunity to abate the payment of real property taxes for real estate located within an area declared by the Council to be an Economic Revitalization Area and to also abate the payment of personal property taxes within the Economic Revitalization Area;

WHEREAS, pursuant to the Act, the Council may find that a particular area within the jurisdiction of the City is an Economic Revitalization Area and may by adoption of a resolution declare such area to be an Economic Revitalization Area which resolution must be confirmed, modified, or rescinded following a public hearing on the declaration;

WHEREAS, the Council adopted its Resolution Number 15-122 (the "Declaratory Resolution") on September 14, 2015 pursuant to the Act declaring the area whose boundaries are located within the corporate boundaries of the City more particularly described in Exhibit A attached hereto and made a part of hereto which is also shown on the map attached hereto as Exhibit B (the "Area") and made a part hereof as an Economic Revitalization Area in which property owners making application to the City pursuant to the Act subsequently approved by this Council pursuant to the Act may receive real property tax abatement and/or personal property tax abatement pursuant to the applicable procedures of the Act;

WHEREAS, the Council, after following all applicable procedures of the Act, took final action adopting Resolution Number 15-126 (the "Confirmatory Resolution") on October 12, 2015 confirming the Declaratory Resolution, thereby establishing an Economic Revitalization Area.

WHEREAS, New Pitch, LLC (the "Applicant") has filed with this Council a Statement of Benefits, Real Property (Form SB-1/RP) ("Form SB-1") attached hereto as Exhibit C which describes the proposed project (the "Project") to be installed by the location commonly known as 16500 Southpark Drive, Westfield in order to receive real property tax abatement for the Project;

WHEREAS, the Project includes the construction of an approximately 13,000 square foot building in the Area on approximately 3.0+/- acres of land;

WHEREAS, this Council has reviewed the Form SB-1;

WHEREAS, the improvement of the Area will be of public utility and will be to the benefit and welfare of the citizens and taxpayers of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF WESTFIELD, INDIANA AS FOLLOWS:

SECTION I. The proposed Project will be located in the Area which has been confirmed as an economic revitalization area pursuant to the Act.

SECTION II. Based upon the information in the Form SB-1, this Council makes the following findings:

(1) The estimate of Two Million, Five Hundred Twenty-Three Thousand and Eight Hundred One Dollars ($2,523,801) as the assessed value of the Project is reasonable.

(2) The estimate of Four (4) individuals whose employment will be retained can be reasonably expected to result from the proposed Project.

(3) The estimate of hiring Two (2) new individuals who will be employed through term of the abatement period can be reasonably expected to result from the proposed Project.

(4) The estimate of Two Hundred Six Thousand and Eleven Hundred Eleven Dollars ($206,111) for the aggregate annual salaries without benefits of those individuals who will be employed can be reasonably expected to result from the proposed Project.

(5) The other benefits about which information has been presented to this Council are benefits that can be reasonably expected to result from the proposed Project.

(6) The totality of benefits is sufficient to justify the granting of a ten (5) year real property tax abatement to the Applicant.

SECTION III. The Form SB-1 submitted by the Applicant is approved.

SECTION IV. Real property tax deductions for the Project are hereby approved. The period for real property tax deductions under the Act for the Project shall be five (5) years, utilizing the following schedule:

Year 1 – 30%
Year 2 – 30%
Year 3 – 30%
Year 4 – 30%
Year 5 – 30%

SECTION V. Pursuant to the Act, the Council shall cause to be filed a certified copy of this Resolution with the Hamilton County Auditor.

SECTION VI. This Resolution shall be in full force and effect immediately upon its adoption.

THE REMAINDER OF THIS PAGE IS BLANK INTENTIONALLY

ALL OF WHICH IS HEREBY ADOPTED BY THE CITY COUNCIL OF WESTFIELD, HAMILTON COUNTY, INDIANA THIS 24 DAY OF OCTOBER, 2022.

WESTFIELD CITY COUNCIL
HAMILTON COUNTY, INDIANA

Voting For	**Voting Against**	**Abstain**
James J. Edwards	James J. Edwards	James J. Edwards
Scott Frei	Scott Frei	Scott Frei
Jake Gilbert	Jake Gilbert	Jake Gilbert
Mike Johns	Mike Johns	Mike Johns
Troy Patten	Troy Patten	Troy Patten
Cindy L. Spoljaric	Cindy L. Spoljaric	Cindy L. Spoljaric
Scott Willis	Scott Willis	Scott Willis

ATTEST:

Cindy Gossard, Clerk-Treasurer

I affirm, under the penalties for perjury, that I have taken reasonable care to redact each Social Security Number in this document, unless required by law: Kai Chuck

I hereby certify that RESOLUTION 22- 120 was delivered to the Mayor of Westfield on the 25 day of October, 2022, at 9:30 Am.

Cindy J. Gossard, Clerk-Treasurer

I hereby APPROVE Resolution 22-120
This _____ day of _____, 2022

J. Andrew Cook, Mayor

I hereby VETO Resolution 22-120
This _____ day of _____, 2022

J. Andrew Cook, Mayor

Prepared By:
Kai Chuck, Economic Development Director
Mayor's Office
City of Westfield, Indian

EXHIBIT A

Legal Description of Area

PART OF THE NORTHWEST QUARTER OF SECTION 12, TOWNSHIP 18 NORTH, RANGE 3 EAST IN HAMILTON COUNTY, INDIANA, DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID NORTHWEST QUARTER; THENCE NORTH 87 DEGREES 27 MINUTES 34 SECONDS EAST ALONG THE NORTH LINE OF SAID QUARTER A DISTANCE OF 1.293.23 FEET TO THE NORTHWEST CORNER OF THE EAST HALF OF SAID QUARTER; THENCE SOUTH 00 DEGREES 11 MINUTES 26 SECONDS WEST ALONG THE WEST LINE OF SAID HALF A DISTANCE OF 139.88 FEET TO THE POINT OF BEGINNING BEING THE SOUTHWEST CORNER OF THE TRACT OF LAND DESCRIBED IN THE INSTRUMENT #2005-32988 IN THE OFFICE OF THE RECORDER OF IN HAMILTON COUNTY, INDIANA; THENCE NORTH 87 DEGREES 27 MINUTES 34 SECONDS EAST ALONG THE SOUTH LINE OF SAID PARCEL AND PARALLEL WITH THE NORTH LINE OF SAID QUARTER A DISTANCE OF 334.42 FEET TO THE NORTHWEST CORNER OF THE TRACT OF LAND DESCRIBED IN INSTRUMENT #2004-22996; THENCE SOUTH 87 DEGREES 41 MINUTES 26 SECONDS WEST ALONG SAID LINE A DISTANCE OF 332.87 FEET TO SAID WEST LINE OF THE EAST HALF; THENCE NORTH 00 DEGREES 11 MINUTES 26 SECONDS EAST ALONG SAID LINE A DISTANCE OF 667.18 FEET TO THE POINT OF BEGINNING, CONTAINING 5.11 ACRES MORE OR LESS.

EXHIBIT B

ERA Location Map

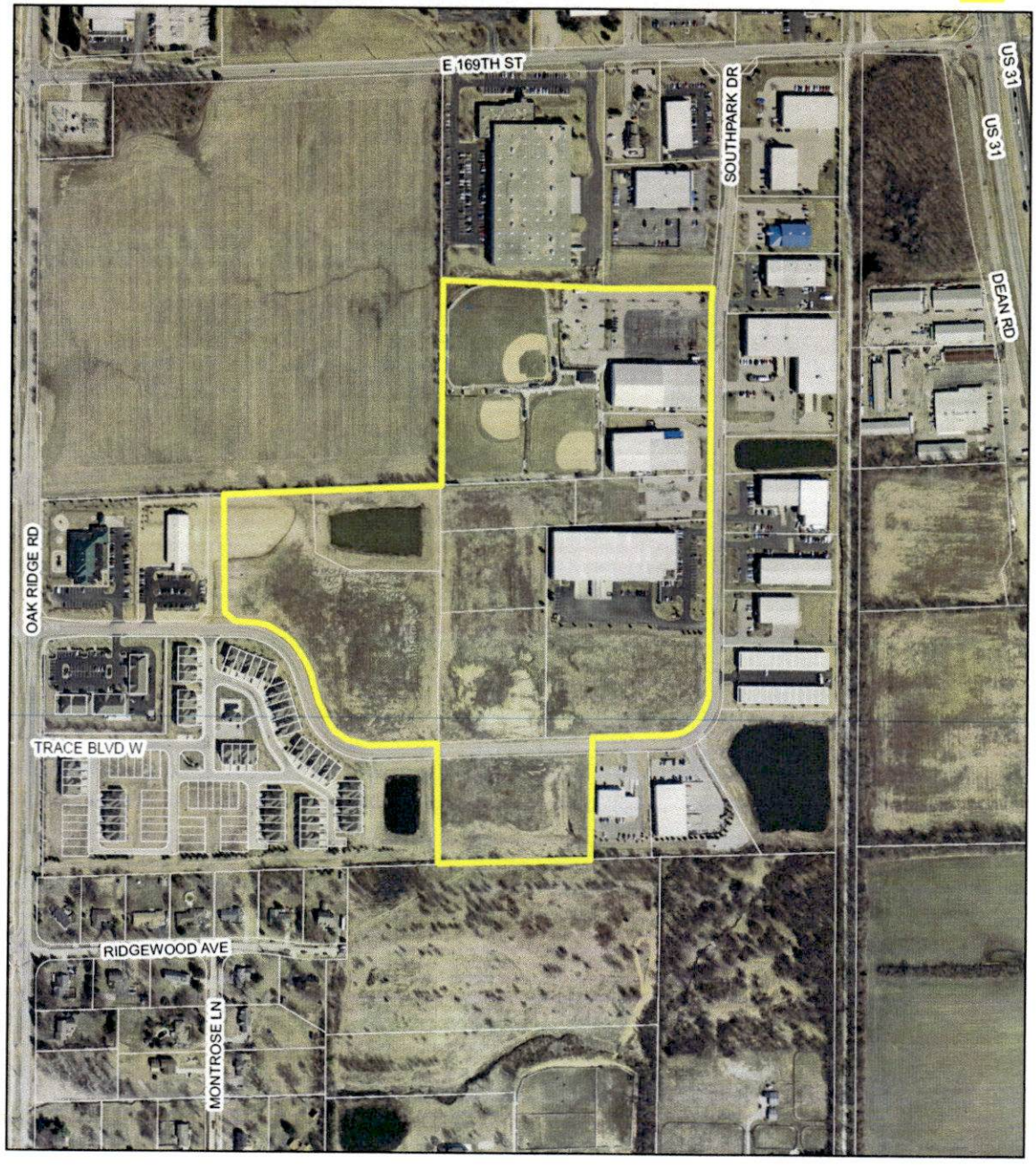
CITY OF Westfield INDIANA

Location Map
Resolution 15-122

N
W E
S
Not To Scale

Aerial Location Map

Site



Project Location Map

New Pitch LLC (Sogility) Tax Abatement

9/26/2022, 4:13:56 PM

1:4,800

0 0.04 0.08 0.16 mi

0 0.05 0.1 0.2 km

City of Westfield
City of Westfield

EXHIBIT C

Statement of Benefits

STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS
State Form 51767 (R7 / 1-21)
Prescribed by the Department of Local Government Finance

20___ PAY 20___
FORM SB-1 / Real Property
PRIVACY NOTICE
Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

This statement is being completed for real property that qualifies under the following Indiana Code (*check one box*):
☐ Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)
☐ Residentially distressed area (IC 6-1.1-12.1-4.1)

INSTRUCTIONS:
1. *This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body BEFORE the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction.*
2. *The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.*
3. *To obtain a deduction, a Form 322/RE must be filed with the county auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between January 1 and May 10 of a subsequent year.*
4. *A property owner who files for the deduction must provide the county auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5.1(b)*
5. *For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/Real Property that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. IC 6-1.1-12.1-17*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer: New Pitch LLC		
Address of taxpayer (number and street, city, state, and ZIP code): 16500 Southpark Dr Westfield IN 46074		
Name of contact person: Shari McGrath	Telephone number: 317.294.8741	E-mail address: Shari@Sozility.net

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body: New Pitch		Resolution number: 22-120
Location of property: 16500 Southpark Dr. Westfield IN 46074	County: Hamilton	DLGF taxing district number: 29-015
Description of real property improvements, redevelopment, or rehabilitation (*use additional sheets if necessary*): ~13,000 sq. ft soccer training complex plus offices + outdoor turf. Will rent to Sozility as part of their expansion		Estimated start date (*month, day, year*): 9/1/21
		Estimated completion date (*month, day, year*): 8/22

SECTION 3 — ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries
4	$111,000	4	$111,000	2	$95,000

SECTION 4 — ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values	$125,609	$129,020
Plus estimated values of proposed project	$2,397,192	
Less values of any property being replaced		
Net estimated values upon completion of project	$2,523,801	$129,020

SECTION 5 — WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted (*pounds*) _____ Estimated hazardous waste converted (*pounds*) _____

Other benefits

SECTION 6 — TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.

Signature of authorized representative: Shari McGrath	Date signed (*month, day, year*): 8-5-22
Printed name of authorized representative: SHARI MCGRATH	Title: owner

FOR USE OF THE DESIGNATING BODY

We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed under IC 6-1.1-12.1, provides for the following limitations:

A. The designated area has been limited to a period of time not to exceed _____ calendar years* *(see below)*. The date this designation expires is _____. *NOTE: This question addresses whether the resolution contains an expiration date for the designated area.*

B. The type of deduction that is allowed in the designated area is limited to:
1. Redevelopment or rehabilitation of real estate improvements ☐ Yes ☐ No
2. Residentially distressed areas ☐ Yes ☐ No

C. The amount of the deduction applicable is limited to $ _____.

D. Other limitations or conditions *(specify)*_____

E. Number of years allowed: ☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5 (* see below)
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☐ Year 10

F. For a statement of benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?
☐ Yes ☐ No
If yes, attach a copy of the abatement schedule to this form.
If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

We have also reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved (*signature and title of authorized member of designating body*)	Telephone number	Date signed (*month, day, year*)
Michael Johns	(317) 414-2080	10/24/22
Printed name of authorized member of designating body	**Name of designating body**	
MICHAEL JOHNS	WESTFIELD CITY COUNCIL	
Attested by (*signature and title of attester*)	**Printed name of attester**	
Cindy Bossard Clerk Treasurer	CINDY BOSSARD	

* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

A. For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1.1-12.1-4.1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. Except as provided in IC 6-1.1-12.1-18, the deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)

B. For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1.1-12.1-17 below.)

IC 6-1.1-12.1-17
Abatement schedules
Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:
(1) The total amount of the taxpayer's investment in real and personal property.
(2) The number of new full-time equivalent jobs created.
(3) The average wage of the new employees compared to the state minimum wage.
(4) The infrastructure requirements for the taxpayer's investment.
(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. Except as provided in IC 6-1.1-12.1-18, an abatement schedule may not exceed ten (10) years.
(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

2300 (4)

2023000573 ORDINANCE $25.00
01/06/2023 10:36:14A 4 PGS
Trini Beaver
HAMILTON County Recorder IN
Recorded as Presented

Re Recording Doc # 2022053431- Error Found

ORDINANCE 22-48

AN ORDINANCE OF THE COMMON COUNCIL OF THE CITY OF WESTFIELD, INDIANA FOR THE APPROPRIATION OF ADDITIONAL FUNDS

WHEREAS, The City of Westfield, ("City") is a duly formed municipal corporation within the State of Indiana, governed by its duly elected Mayor and Common Council ("Council");

WHEREAS, at times, it becomes necessary to transfer funds within the approved budget or appropriate additional funds as contemplated and authorized under Ind. Code § 36-4-7-8;

WHEREAS, an additional appropriation is necessary to provide the City with sufficient funds to pay the costs of certain necessary expenditures such as design services for the Police and Fire Departments;

WHEREAS, a notice of public hearing on said additional appropriation in the amount of Four Hundred Ninety-Five Thousand Four Hundred and Sixteen Dollars ($495,416.00) was properly published and such public hearing has been held, at which all taxpayers had an opportunity to appear and be heard; and

WHEREAS, under Ind. Code § 6-1.1-18-5, the proper officers of the City shall file a certified copy of the additional appropriation petition and any other relevant information to the Department of Local Government Finance ("DLGF") not later than fifteen days after the additional appropriation is adopted by the Council.

NOW, THEREFORE, BE IT ORDAINED by the Common Council of the City of Westfield, Indiana, that:

COPY

Section 1. The following additional appropriation of Four Hundred Ninety-Five Thousand Four Hundred and Sixteen Dollars ($495,416.00) is hereby authorized to be transferred from the City's general fund and appropriated as indicated below, subject to laws governing the same and following a public hearing as required under Ind. Code § 6-1.1-18-5:

Department	**Appropriation Number**	**Amount**	**Description**
Police Department	101-002-349	$420,416.00	Schematic design services for Police Headquarters
Fire Department	203-012-349	$75,000.00	Preliminary design services for Station 84
	Total:	**$ 495,416.00**	

Section 2. Said funds shall be disbursed to pay for design services for the City's Fire and Police Departments, as outlined above.

Section 3. This Ordinance shall be in full force and effect from and after its passage and approval by the Mayor.

This document is prepared by Manny Herceg, Taft Stettinius & Hollister LLP. I affirm, under the penalties for perjury, that I have taken reasonable care to redact each Social Security Number in this document, unless required by law: /s/ Manny Herceg

PASSED THIS 24th DAY OF October 2022 BY THE WESTFIELD COMMON COUNCIL, HAMILTON COUNTY, INDIANA.

WESTFIELD COMMON COUNCIL

Voting For	Voting Against	Abstain
Scott Willis	Scott Willis	Scott Willis
Jake Gilbert	Jake Gilbert	Jake Gilbert
Joe Edwards	Joe Edwards	Joe Edwards
Scott Frei	Scott Frei	Scott Frei
Mike Johns	Mike Johns	Mike Johns
Troy Patton	Troy Patton	Troy Patton
Cindy L. Spoljaric	Cindy L. Spoljaric	Cindy L. Spoljaric

ATTEST:

Cindy Gossard

Cindy Gossard, Clerk Treasurer

I hereby certify that ORDINANCE 22-48 was delivered to the Mayor of Westfield on the 25th day of October, 2022, at 9:30 A m.

Cindy Gossard

Cindy Gossard, Clerk-Treasurer

I hereby APPROVE ORDINANCE 22-48 this 25th day of October, 2022.

J. Andrew Cook, Mayor

I hereby VETO ORDINANCE 22-48 this _____ day of _____, 2022.

_____

J. Andrew Cook, Mayor

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
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Ordinance / Resolution Number: 22-43

Be it ordained/resolved by the **Westfield City Council** that for the expenses of **WESTFIELD CIVIL CITY** for the year ending December 31, **2023** the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of **WESTFIELD CIVIL CITY**, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the **Westfield City Council**.

Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
Westfield City Council	Common Council and Mayor	10/24/2022

Funds

Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0061	RAINY DAY	$250,000	$0	0.0000
0101	GENERAL	$32,639,079	$16,993,300	0.4855
0180	DEBT SERVICE	$468,000	$707,118	0.0202
0181	DEBT PAYMENT	$0	$0	0.0000
0183	BOND #3	$1,165,552	$1,196,128	0.0342
0184	BOND #4	$1,141,058	$1,178,986	0.0337
0185	BOND #5	$3,045,813	$3,474,000	0.0993
0706	LOCAL ROAD & STREET	$1,427,000	$0	0.0000
0708	MOTOR VEHICLE HIGHWAY	$3,638,815	$1,681,297	0.0480
1111	FIRE	$15,245,767	$9,436,369	0.2696
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	$80,000	$0	0.0000
2391	CUMULATIVE CAPITAL DEVELOPMENT	$1,266,639	$2,700,000	0.0771
		$60,367,723	**$37,367,198**	**1.0676**

Home-Ruled Funds (Not Reviewed by DLGF)

Fund Code	Fund Name	Adopted Budget
9500	Food & Beverage	$1,168,000
9501	ARP2021 COVID RECOVERY(176)	$9,140,132
		$10,308,132

2022053435 ORDINANCE $25.00
11/07/2022 11:11:27A 2 PGS
Jennifer Hayden
HAMILTON County Recorder IN
Recorded as Presented

COPY

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
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Name		Signature
Troy Patton	Aye ☑ Nay ☐ Abstain ☐	
Scott Frei	Aye ☑ Nay ☐ Abstain ☐	
Mike Johns	Aye ☒ Nay ☐ Abstain ☐	
Joe Edwards	Aye ☒ Nay ☐ Abstain ☐	
Cindy Spoljaric	Aye ☑ Nay ☐ Abstain ☐	
Scott Willis	Aye ☑ Nay ☐ Abstain ☐	
Jake Gilbert	Aye ☑ Nay ☐ Abstain ☐	

ATTEST

Name	Title	Signature
Cindy Gossard	Clerk Treasurer	

MAYOR ACTION (For City use only)

Name		Signature	Date
Andrew J. Cook	Approve ☑ Veto ☐		10/25/22

In accordance with IC 6-1.1-17-16(k), we state our intent to isssue debt after December 1 and before January 1 — Yes ☑ No ☐

In accordance with IC 6-1.1-17-16(k), we state our intent to file a shortfall appeal after December 1 and before December 31 — Yes ☐ No ☑

Prepared by - Cindy Gossard, Clerk Treasurer

"I affirm, under the penalties of perjury, that I have taken reasonable care to redact each Social Security Number in this document, unless required by law"

Signed

2022053432 ORDINANCE $25.00
11/07/2022 11:11:27A 16 PGS
Jennifer Hayden
HAMILTON County Recorder IN
Recorded as Presented

ORDINANCE 22-44

AN ORDINANCE OF THE CITY OF WESTFIELD AMENDING ORDINANCE 99-03 AND ESTABLISHING A PROCESS FOR REPORTING CAPITAL ASSETS

Summary: The Clerk Treasurer is required to report each year the capital assets of the City of Westfield to the State Board of Accounts. This ordinance establishes a policy and process to effectively and efficiently report capital assets.

WHEREAS, The City of Westfield, ("City") is a duly formed municipal corporation within the State of Indiana, governed by its duly elected Mayor and Common Council ("Council"); and,

WHEREAS, it is the duty and the responsibility of the Council to maintain fiscal integrity of the finances of the City; and

WHEREAS, IC 5-11-1-27(e) and the State Board of Accounts require that the minimum level of internal control standards of the City include the following components: (1) Control Environment (2) Risk Assessment (3) Control Activities (4) Information and Communication and (5) Monitoring;

WHEREAS, in accordance with IC 5-11-1-27, on June 27, 2016, the Clerk Treasurer, recommended adoption of the Internal Control Policy, which was approved by the Council under Ordinance 16-22;

WHEREAS, in furtherance of improving internal control policies, accurate reporting to the State Board of Accounts and complying with Indiana law, the Clerk Treasurer has reviewed and recommends the adoption of the following proposed Capital Assets Policy.

NOW, THEREFORE, BE IT ORDAINED by the Common Council of the City of Westfield, Indiana, that:

Section 1. The foregoing Recitals are fully incorporated here by this reference.

Section 2. The City hereby adopts the Capital Asset Policy attached hereto and incorporated herein as Exhibit A.

Section 3. This Ordinance shall be in full force and effect in accordance with Indiana Law, upon its passage by the Council, its publication in accordance with law and upon the passage of any applicable waiting period, all as provided by the laws of the State of Indiana. All ordinances or parts thereof in conflict herewith are hereby ordered amended or appealed. All acts taken pursuant to the adoption of this Ordinance are hereby ratified.

COPY

PASSED THIS 24th DAY OF OCTOBER 2022 BY THE WESTFIELD COMMON COUNCIL, HAMILTON COUNTY, INDIANA.

WESTFIELD CITY COUNCIL

Voting For	**Voting Against**	**Abstain**
Scott Willis	Scott Willis	Scott Willis
Jake Gilbert	Jake Gilbert	Jake Gilbert
Joe Edwards	Joe Edwards	Joe Edwards
Scott Frei	Scott Frei	Scott Frei
Mike Johns	Mike Johns	Mike Johns
Troy Patton	Troy Patton	Troy Patton
Cindy L. Spoljaric	Cindy L. Spoljaric	Cindy L. Spoljaric

ATTEST:

Cindy Gossard, Clerk Treasurer

I hereby certify that ORDINANCE 22-44 was delivered to the Mayor of Westfield on the 25th day of October, 2022, at 9:30 A m.

Cindy Gossard, Clerk-Treasurer

I hereby APPROVE ORDINANCE 22-44 this 25th day of October, 2022.

J. Andrew Cook, Mayor

I hereby VETO ORDINANCE 22-44 this _____ day of _____, 2022.

J. Andrew Cook, Mayor

This Document Prepared by: William J. Webster (29086-29), Webster & Garino LLC

I affirm under penalties of perjury that I have taken reasonable care to redact each Social Security Number, if any, in this document, unless required by law:

/s/ William J. Webster
Webster & Garino LLC
209 E. 175th St, Suite A
Westfield, IN 46074

CITY OF
Westfield
INDIANA

Capital Assets Policy

Fixed Asset Capitalization & Depreciation

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City of Westfield-Capital Assets Policy

Summary: All assets meeting the definition of a fixed asset shall be considered a long-term asset and shall be recorded in the City of Westfield's Clerk-Treasurer's Office. All departments are responsible to account for and report all long-term assets. Such assets shall be systematically and accurately recorded; properly classified; and adequately documented for reporting purposes. Each department shall establish an internal control structure over capital (fixed) assets, providing reasonable assurance of effective and efficient operations, reliable financial reporting, and compliance with applicable laws and regulations.

(A) Capital Assets Responsibilities

To ensure best practices, the following capital assets responsibilities are in place:

(1) **Capital Investment Planning.** Departments should include estimates by asset type (street portion, streetscape portion, traffic signal or a roundabout portion, etc.) of capital investment projects.
(2) **Budgeting.** Departments should strive to itemize capital asset acquisitions in their budget by asset type (land, building, equipment, etc.).
(3) **Tracking.** Departments should maintain a list of their capital assets from acquisition to disposal. The preferred method of tracking is within a computer database. The list should include:
   a. Asset description
   b. Asset identifier (address, parcel number, VIN, Serial ID, tag number if applicable, etc.)
   c. Date of acquisition
   d. Asset cost or value when acquired
   e. Estimated useful life
   f. Date of disposal (in the fiscal year the asset is disposed of, the asset would be removed from the list in the following fiscal year.)
(4) **Acquisitions.** Acquisitions should strive to be shown by each asset (if 10 vehicles meeting the capital asset criteria are purchased, there should be 10 transactions with each having an asset identifier).
(5) **Disposals.** Report any assets deemed to be surplus and unneeded by the department so that proper transfer or disposal can proceed. Theft or loss of property should be reported immediately. A police report should be obtained on all losses suspected of being stolen.
(6) **Reporting.** At least quarterly, departments shall provide their lists to the Clerk-Treasurer's office. All departments are required to prepare and maintain an annual inventory of all assets to the respective department. Departments directors are responsible for the inventories of their respective departments.
(7) **Review.** At least annually, the Clerk-Treasurer's office will spot-check capital assets. Depending on the capital asset, the Clerk-Treasurer will communicate with the Hamilton County Assessor's Office as to taxation.

(B) General Policy. The purpose of this policy is to guide capital assets and fixed asset capitalization:

(1) Tracking acquisition to disposal, and

(2) Reporting in the financial statements following standards established by the Governmental Accounting Standards Board (GASB).

(C) Definitions and Provisions

(1) **Capital Assets.** The City has various assets. To be a capital asset, three criteria must be met:
   a. A tangible asset owned by the City.
   b. An asset with an initial, individual cost of more than the capital asset threshold (see Capital Asset Threshold Table) for the asset type, and
   c. an asset with an estimated useful life of two (2) or more years.

(2) **Capital Outlays.** Expenditures that benefit both the current and future fiscal periods are considered capital outlays. This includes costs of acquiring land or structures, construction or improvement of buildings, structures or other fixed assets, and equipment purchases having an appreciable and calculable period of usefulness. These are expenditures resulting in the acquisition of or addition to the government's general fixed assets.

(3) **Fixed Assets.** Tangible assets of a durable nature employed in the operating activities of the unit and that are relatively permanent are fixed assets. These assets are not held for sale in the ordinary course of business. This broad group is usually separated into classes according to the physical characteristics of the items (e.g., land, buildings, improvements other than buildings, machinery, equipment, furniture, and fixtures, etc.)

(4) **Tangible Assets.** An asset that can be observed by one or more of the physical senses is referred to as a tangible asset.

(D) Capital Assets Categories. The City reports five categories of capital assets: Land, Buildings, Improvements, Infrastructure, and Equipment. Each category is further identified by type.

(1) **Land.** Land is defined as specified land, lots, parcels, or acreage including rights-of-way owned by the City of Westfield, its various departments, boards or commissions, regardless of the method or date of acquisition. Easements are not included, as the City does not own them, but has an interest in land owned by another (i.e. property owner) that entitles its holder to a specified limited use. The land improvements consist of betterments, site preparation, and site improvements (other than buildings) of a permanent nature that ready the land for its intended use. The costs associated with improvements to land are added to the cost of the land. Land and land improvements are inexhaustible assets and do not depreciate over time. The City will capitalize all land purchases, regardless of cost.
   a. Land Acquired (including right of way). Expenditures for the purchase of land, including right-of-way. This includes land where the City has ownership.
   b. Exceptions to land capitalization are land purchased outright as easements or rights-of-way for infrastructure. Examples of infrastructure are roads and streets, street lighting systems, overpasses, sidewalks, curbs, parking meters, street signs, and stormwater collection.
   c. The original cost of land shall include the full value given to the seller including relocation costs, legal services incidental to the purchase (including title work), appraisals and negotiation fees, surveying, and any other costs for preparing the land for its intended purpose. Also included are contractors and/or city personnel (salary and benefits) used to demolish buildings, excavation, clean up, and/or inspection.

d. The City shall record donated land at fair market value plus all associated costs on the date of the land transfer.
e. Purchases made using federal or state funding will adhere to the source funding policies and procedures.

(2) **Buildings.** A building is a structure that is permanently attached to the land and is not intended to be transportable or moveable. Any structures designed and erected to house equipment services or functions are included. This includes systems, services, and fixtures within the building, as well as attachments such as porches, stairs, fire escapes, canopies, areaways, lighting fixtures, flagpoles, sound equipment, security cameras, lifts and riggings, curtains and staging and all other such units that serve the building. The City reports three types of capital assets as buildings:

a. **Buildings Acquired**. Expenditures for acquiring existing buildings.
   i. A department shall capitalize buildings at full cost with no subcategories, including the cost of attachments. Examples of attachments are heating, cooling, plumbing, lighting, sprinkler systems, or any part of the basic building. The City will include the cost of items designed or purchased exclusively for the building.
   ii. Capital building costs shall include land preparation, architectural and engineering fees, bond issuance fees, attorney and financing costs (during construction), accounting costs, and any costs directly attributable to the construction of a building.
   iii. A department shall record donated buildings at fair market value including associated costs on the date of transfer.
   iv. Purchases made using federal or state funding shall adhere to the source funding policies and procedures.
b. **Building Design and Construction**. Expenditures for design and construction of new buildings. This includes parking garages.
c. **Building Improvements**. Building improvements are capital events that materially extend the useful life of a building, increase the value of a building, or both. A building improvement should be capitalized and recorded as an increase in the value of the existing building if the cost of the improvement meets or exceeds the capitalization threshold and decreases the estimated useful life. Expenditures for improvements made to existing buildings. Improvements mean any expenditure greater than the asset type threshold that adds new capacity to an existing building or extends the estimated useful life of an existing building. This includes an addition, a new roof, or a new HVAC system.
   i. Any department, board, or commission improving or renovating an existing building shall capitalize the cost only if the result meets all of the following conditions:
      (1) The total cost exceeds $100,000;
      (2) the useful life is extended by two or more years;
      (3) the total cost will be greater than the current book value and less than the fair market value;
      (4) Repairs and rehabilitation of less than $100,000 shall be expensed

(3) **Improvements.** Improvements other than buildings include depreciable improvements and betterments made to land of a permanent nature, other than buildings that add value to land but do not have an indefinite useful life. Expenditures for land improvements that do not deteriorate with use or passage of time are additions to the cost of land and are generally not exhaustible, and therefore not depreciable. The definition of this group includes improvements to land which are attached or not easily removed, and which have a life expectancy of greater than two years. Examples are walks, parking areas, drives, golf cart

paths, fencing, retaining walls, pools, outside fountains, planters, underground sprinkler systems, and other similar items. The City reports three types of capital assets as improvements:

a. Roads or drives on City-owned land that provide support to City facilities are assets. Sidewalks installed on City-owned land for use by the public and the support of the City facility are capital assets.
b. Parks and Recreation Facilities. Cost of acquisition and improvements to city parks.
c. Distribution and Collection Systems. Cost of acquisition and improvements to the City's sewer, stormwater, and reclaim distribution systems.

The City shall capitalize repairs or renovations to improvements only if it meets the following conditions:

i. The total cost exceeds $35,000; and
ii. The useful life is greater than two years.

A department shall capitalize improvements or renovations to existing improvements other than buildings only if the result meets the following conditions:

i. The total cost exceeds $35,000;
ii. The asset's useful life is extended by two or more years; and
iii. The total cost will be greater than the current book value and less than the fair market value.

A department's donated improvements other than buildings shall be recorded at fair market value plus all associated costs on the date of transfer.

i. Purchases made using federal or state funding shall follow the source funding policies and the aforementioned procedures.
ii. Historical Cost. The cash equivalent price exchanged for goods or services at the date of acquisition is the historical cost. Land, buildings, equipment, and most inventories are common examples of items recognized under the historical cost attribute.

(4) **Infrastructure.** Infrastructure assets are long-lived capital assets that are normally stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Maintenance and preservation of these assets are expensed in the period incurred. Infrastructure is overseen by Engineering and Public Works. The City reports eight types of capital assets as infrastructure:

i. Drainage. Cost of improving drainage.
ii. Streets and Roundabouts. Cost of adding, resurfacing, or improving streets.
iii. Curb and gutter. Cost of adding or improving curb and gutter.
iv. Gateway Enhancement and Streetscape. Cost designated for adding or improving gateway enhancement and streetscape.
v. Bridges and Tunnels. Cost of adding or improving bridges and tunnels.
vi. Sidewalks and Trails. Cost of adding or improving sidewalks and trails.
vii. Traffic Signals. Cost of acquiring and installing traffic signals.
viii. Streetlights. Cost installing or improving streetlights.

Infrastructure improvements are capitalized and recorded as an addition of value to the infrastructure if the improvement or additional value meets the capitalization threshold.

(5) **Vehicles, Machinery and Equipment.** The equipment asset class is used to account for movable items. Supplies are excluded. Machinery and equipment are an apparatus, tool, or conglomeration or pieces to form a tool, or purchased equipment, used in operations. These items can be fixed or movable tangible assets. They will stand alone and not become part of a basic structure or building. The City shall capitalize and tag items with an individual value equal to or greater than $5,000. Machinery combined with other machinery to form one unit with a total value greater than $5,000 will be one unit. Examples of movable items:

a. Furniture and Fixtures. Expenditures for furniture and fixtures, including office furniture and building fixtures, with a unit, cost more than the capital asset type threshold. Normally, such items would be indoors and would not require power to operate. Examples include chairs, tables, bookcases, and office cubicles.

b. Vehicles. Expenditures for on-road rolling stock with a unit cost over the capital asset type threshold, each used to transport persons or objects. May include expenditures for permanent type improvements to new vehicles before placing the vehicle in service for the first time, regardless of cost (e.g., permanent attachments, pickup truck bed covers, bed liners, patrol car light bars, window tinting, etc.). Other examples include trailers, motorcycles, automobiles (e.g., sedans, pick-up trucks, SUVs), and on-road trucks to which the City affixes a license plate. Does NOT include off-road rolling stock to which the City does NOT affix a license plate.

c. Other vehicles (that may not have a license plate) that must be capitalized include: golf carts, maintenance utility vehicles, lawnmowers, tractors, etc.

d. Machinery and Equipment. Expenditures for machinery and equipment with a unit cost over the capital asset type threshold each, are usually composed of a complex combination of parts. Examples include copiers, electronics, power tools, self-contained breathing apparatus, off-road rolling stock to which the City does NOT affix a license plate, traffic controllers and monitors, and radio equipment. Does NOT include computer hardware and vehicles to which the City affixes a license plate.

e. Computer Hardware. Computer Hardware with a unit cost over the capital asset type threshold.

f. Computer Software. Non-recurring cost of computer software with a unit cost over the capital asset type threshold. For internally generated computer software, only costs incurred during the application development stage are considered capital assets.

(6) **Construction in Progress**. Construction, or development, in progress is a special class of capital asset that is still in the process of construction (tangible) or development (intangible). Depreciation does not begin until the capital assets are substantially ready to be placed in service.

(E) Capital Asset Thresholds. Assets purchased, constructed, or received through capital lease or donation must be uniformly grouped into capital asset types. The following table summarizes the capitalization thresholds for the City's capital asset types. Amounts are capitalized when the cost or value equals or exceeds the applicable threshold amount. Projects will remain open for twelve months after construction is complete to capture any late occurring costs. The threshold is applied to individual items, rather than to the group as a whole. (Ex. Fire hydrants, etc.)

(F) Capital Asset Threshold Table for Capitalization/Depreciation

Type	Threshold Amount
Land	Purchase Price/Capitalize only
Land Improvements	$50,000
Buildings	$100,000
Building Improvements	$100,000
Improvements	$35,000
Construction in Progress	Capitalize only
Infrastructure	$1,000,000
Vehicles	$5,000
Machinery & Equipment	$5,000

(G) Capital Asset Costs and Valuation.

(1) Capital assets are stated at historical cost or, in some instances, estimated historical cost. Donated capital assets, donated works of art or similar items, and any capital assets received in service concession arrangements are reported at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. The cost of normal maintenance and repairs that do not add to the value of an asset or materially extend the asset's life is not capitalized.

(2) With few exceptions, an asset's cost should also include necessary costs incurred to place the asset in service. Costs include the invoice price plus incidental costs (insurance during transit, freight, capitalized interest, duties, title search, registration fees, installation costs, professional fees, excavation, fill, grading, drainage, clearing, relocation, reconstruction, expenses for remodeling or reconditioning, legal fees, inspections, permits, installation of HVAC, plumbing, or electrical wiring, fencing, irrigation systems, paths and trails, athletic field turf, etc.). Exceptions include interest expenses associated with deferred payments and real estate taxes paid, if any, in the acquisition of property.

(H) Capital Assets Reporting in the Financial Statements. Although capital assets are expensed for budget purposes, they are shown as capital assets in the government-wide balance sheet of a financial statement. They are reclassified to capital assets through fiscal year-end worksheet adjustments. Depreciation of these assets is also done by worksheet adjustments. The formula for calculating straight-line depreciation is: Straight Line Depreciation = (Cost of the Asset – Estimated Salvage Value) / Estimated Useful Life of an Asset

(1) Depreciation. Depreciation is the systematic and rational allocation of net cost (cost less estimated residual value) over the depreciable asset's estimated useful life. The City calculates depreciation on a straight-line basis over the estimated useful life. The City begins depreciation in the first month of use for a full month, or if the starting month is not known, depreciation is assumed for ½ of the fiscal year of implementation.

(2) For infrastructure, the City utilizes a modified approach. Under the modified approach, depreciation expenses are not recorded for infrastructure capital assets that meet certain condition requirements. Land acquired, easements acquired, and drainage are not depreciated.

(3) Salvage. Generally, at the end of an asset's life, the sum of the amounts charged for depreciation in each accounting period (accumulated depreciation) will equal its original cost

less salvage value. The salvage value is the amount for which the asset could be sold at the end of its useful life. The City determines salvage value on an asset-by-asset basis.

(I) Estimated Useful Life of City Assets Table. The City uses the following estimated life schedule for its capital assets:

Capital Asset Type	Estimated Life (Years)
LAND	
Land Acquired	Capitalized only/Not depreciated
Easements Acquired	Capitalized only/Not depreciated
BUILDINGS	
Buildings Acquired	50 or fewer years since built
Building Design & Construction	50
Building Improvements	25
Building Components (HVAC systems, roofing)	20
IMPROVEMENTS	
Parks & Recreation Facilities (playground, shelters)	10-20
Leasehold Improvements	Useful life of asset or lease term (whichever is shorter)
Land Improvements-structure or groundwork (athletic fields, parking lots, fencing, landscaping)	20
INFRASTRUCTURE	
Drainage	50
Streets	50
Curb & Gutter	40
Gateway Enhancement & Streetscape	25
Bridges & Tunnels (road bridges)	40
Bridges & Tunnels (pedestrian bridges)	30
Sidewalks	30
Traffic Signals	35
Streetlights	25
EQUIPMENT	
Furniture, Fixtures	20 years
Office Equipment (Copiers, scanners, etc.)	5 years
Vehicles*	5-10 years (based on use or warranty)
Machinery	5-15 years (based on use or warranty)
Grounds Equipment (Mowers, tractors, attachments)	15
Computer Hardware	3-10
Computer Software	3-10
Security Cameras	10

*Fire Apparatus Expected Life is up to 15 years

(1) Capital Leases. Some capital assets are acquired and owned by the City but the full acquisition price may not be immediately paid in full. Leased equipment should be capitalized if the lease agreement transfers ownership of the property to the lessee by the end of the lease term, or the present value of the minimum lease payments at the inception of the

lease (excluding executory costs) equals at least 90% of the fair value of the leased property. The payments may occur over multiple years. For these types of purchases, each payment will be expensed. Leases that do not meet the criteria are considered operating leases.

(2) Construction in Progress. Construction is Progress (CIP) is an asset account that represents the temporary accumulation of costs, such as labor, materials, equipment, and any ancillary charges directly attributable to the construction of the project. Once the asset is complete and placed into service, the costs are classified in the appropriate capital asset category. This concept would be the same for buildings, infrastructure, or internally generated assets.

(3) Exceptions are:

a. Items costing less than the limits described which are permanently installed as a part of the cost of original construction or installation of a larger building or equipment unit will be included in the cost of the larger unit;

b. Modular equipment added after original equipment construction of a larger building or equipment unit which may be put together to form larger units costing more than the prescribed limits will be charged to capital assets even though the cost of individual items is less than such units; and

c. Cabinets, shelving, bookcases, and similar items, added after the original construction, which are custom-made for a specific place and adaptable elsewhere, will be capitalized.

(J) Capital Assets Purchased with Grant Funds. When Federal grant funds are used to purchase capital assets, compliance with the applicable subparts of Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in the Code of Federal regulations is required. All grant types typically have requirements specified in the Grant Award Letter with which the City must comply.

(K) Asset Acquisition, Transfer, and Disposal. City assets may be acquired or disposed of using the prescribed Fixed Asset Notification Form available through the employee all-share file labeled CT Forms. The following procedure must be observed for all acquisitions, transfers, and disposals of assets; complete the requisite form, obtain the signature of the department head and forward the completed documentation to the Fiscal Officer/Clerk-Treasurer for recording purposes.

(L) Reporting of Fraud. Any city employee who suspects the misappropriation of capital assets should follow the applicable requirements outlined in Ordinance No. 99-03. This Ordinance repeals and replaces a policy (Ordinance No. 16-43) on materiality and the process for reporting material variances.

(M)Assets Other Than Capital Assets Defined. All assets are not capital assets. The city has two other asset classifications not included in capital assets:

(1) Departmental Non-Capital Assets. These are items in use (equipment, furniture, fire hydrants, etc.) that individually do not meet the capital asset criteria. At the discretion of the city's Clerk-Treasurer, if an asset inventory purchase total does not meet or exceed the Capital Asset Threshold, the purchase may be reviewed as necessary for potential depreciation as a capital asset.

(2) Financial Inventory. Only single items valued at more than $5,000 will be inventoried. We do not schedule bulk items for inventory.

(N) Capital Asset Coding. Like other costs, capital asset costs are expensed in all funds. In lieu of an already established and effective report, the department that owns or has rights to the asset should be

used with the expenditure codes below. (The fund numbers are not currently reported on the current Capital Assets Report.) Instead, a 12-digit code should be used for internal capital asset reporting.

The first three digits are 472 (Capital Outlays), the second three digits will indicate the department; the third set corresponds to one of the following codes, and the last three digits indicate an inventory number (001-999):

Type	Last three digits
Land	001
Buildings	002
Improvements	003
Infrastructure	004
Equipment	005

For example:

A parcel of land, assuming it is the first parcel, in Grand Park (outdoor) would be coded: 472-015-001-001. If a concession stand happens to be in a parcel, it is coded: 472-015-002-001.

Land purchased by Public Works for a city park (Grand Junction) would be coded as 472-013-004-001. In this case, Grand Junction is part of the City's infrastructure and is one of many parcels.

If capital assets are sold, proceeds from the sale will be recorded in the appropriate revenue account. This should be reported immediately to the Clerk-Treasurer's Office. The correct fund is the department with ownership of the asset.

(O) Capital Asset Reductions. Capital Assets no longer owned or in possession of the City shall be removed from the capital asset records. There are three reasons for an asset reduction:

(1) Sold and/or Retired—these assets will be removed from the capital asset records upon formal notification from the responsible part of such disposition. City policy regained the sale/disposal of surplus equipment will be followed.

(2) Transferred Assets—Assets that are transferred to proprietary (business-type) funds will be accounted for separately from the governmental activities of the City and will be removed from the capital asset records (about governmental activities) upon transfer to a proprietary fund (i.e., the asset will be accounted for in the proprietary fund).

(3) Missing—Assets not seen for two consecutive annual periods will be classified as missing and will be removed from the capital asset records upon formal notification. These assets no longer will be searched for in regular annual inventories. However, if an asset is located at some time in the future, it will be reactivated in the system.

(P) Reporting Procedures. The Clerk-Treasurer's Office may implement other policies, procedures, and changes as necessary to this policy. Each department is responsible for reviewing its business practices and processes for capital assets and determining where risks exist and where and how controls can be established to mitigate these risks, however, employees should be referred to the "Policy for Reporting Materials Variances."

(1) Exceptions to Policy/Reporting of Exceptions: If a capital assets situation arises that is not covered within this policy, the Clerk-Treasurer will authorize the method of handling. The capital assets exception will be reported at the next available Common Council meeting.

(Q) Conflict with Indiana Law. Not withstanding the foregoing, if any of these policies conflict with Indiana law, they shall be deemed to be void pending further corrective action, but the rest of the compliant sections of the policy shall remain unaffected.

Policy for Reporting Material Variances

(a) All erroneous or irregular variances, losses, shortages, or thefts of City funds or property, or funds or property the City holds in trust, shall be promptly reported to the direct supervisor of the employee who identifies the issue. The supervisor shall then report the same to the Mayor, Fiscal Officer, and their counsel.

(b) Written notice shall immediately be sent to the State Board of Accounts and the appropriate prosecuting attorney's office of any erroneous or irregular variances, losses, shortages, or thefts of cash and non-cash items over $5,000 real or estimated market values, except for inadvertent clerical errors or misplacements that are identified timely and corrected promptly with no loss to the City, and except for losses from genuine accidents.

(c) Written notice shall immediately be sent to the State Board of Accounts and the appropriate prosecuting attorney's office when a public officer has actual knowledge or reasonable cause to believe there has been a misappropriation of public funds or assets.

(d) For erroneous or irregular variances, losses, shortages, or thefts that do not meet the criteria specified in subsections (b), and (c), the Mayor, Clerk-Treasurer, Common Council, and their legal counsel shall meet in executive session to discuss the matter pursuant to Indiana Code 5-14-1.5-6.1(b)(2)(B). The discussion will determine if it is in the best interest of the taxpayers of Westfield to seek recovery of the funds or that recovery should not be pursued because the cost of recovery of the asset is reasonably estimated to exceed the cost of said asset.

(e) All erroneous or irregular immaterial variances, losses, shortages, or thefts of cash or non-cash items shall be documented and resolved. The Office of Corporation Counsel and the Department of Human Resources shall maintain the documents, under State law.

2022053428 ORDINANCE $25.00
11/07/2022 11:11:27A 4 PGS
Jennifer Hayden
HAMILTON County Recorder IN
Recorded as Presented

ORDINANCE 22-45

AN ORDINANCE OF THE CITY OF WESTFIELD TO AMEND THE MATERIALITY THRESHOLD OF ORDINANCE 16-43 AND ESTABLISH A PROCESS FOR REPORTING MATERIAL VARIANCES

Summary: This ordinance enacts a policy and amends the dollar amount threshold for reporting material variances, losses, shortages, or thefts of funds or property to the State Board of Accounts.

WHEREAS, The City of Westfield, ("City") is a duly formed municipal corporation within the State of Indiana, governed by its duly elected Mayor and Common Council ("Council"); and,

WHEREAS, it is the duty and the responsibility of the Council to maintain the fiscal integrity of the finances of the City; and

WHEREAS, pursuant to IC 5-11-1-27(j), all erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property shall be reported immediately to the State Board of Accounts; and

WHEREAS, pursuant to IC 5-11-1-27(l), a public officer who has actual knowledge of or reasonable cause to believe that there has been a misappropriation of public funds or assets of the public office, including: (1) information obtained as a result of a police report; (2) an internal audit finding; or (3) another source indicating that misappropriation has occurred; shall immediately send written notice of the misappropriation to the State Board of Accounts and the prosecuting attorney serving in the area governed by the political subdivision; and

WHEREAS, the Amended State Examiner Directive 2015-6 directs each political subdivision to develop its own policy on materiality.

NOW, THEREFORE, BE IT ORDAINED by the Common Council of the City of Westfield, Indiana, that:

Section 1. The foregoing Recitals are fully incorporated herein by this reference.

Section 2. All erroneous or irregular variances, losses, shortages, or thefts of City funds or property, or funds or property the City holds in trust, shall be promptly reported to the employee's direct supervisor who identifies the issue. The supervisor shall then immediately report the same to the Mayor, Council, City Attorney and the Clerk-Treasurer.

Section 3. The Clerk-Treasurer shall immediately send written notice to the State Board of Accounts and the appropriate prosecuting attorney's office of any erroneous or irregular variances, losses, shortages, or

COPY

thefts of cash and non-cash items over $5,000 real or estimated market value, except for inadvertent clerical errors or misplacements that are identified timely and corrected promptly with no real financial loss to the City, and except for losses from genuine accidents.

Section 4. Written notice shall also immediately be sent to the State Board of Accounts and the appropriate prosecuting attorney's office, as provided above, when a public officer has actual knowledge or reasonable cause to believe there has been a misappropriation of public funds or assets, regardless of the amount involved.

Section 5. For erroneous or irregular variances, losses, shortages, or thefts that do not meet the criteria specified above, the Mayor, Fiscal Officer, Council and City Attorney shall meet in an executive session to determine what action, if any, should be taken. At the executive session, the City Attorney shall advise whether it is in the best interest of the City's taxpayers to seek recovery of the funds or property or that recovery shall not be pursued because the cost of recovering the asset is reasonably estimated to exceed the cost of said asset.

Section 6. All erroneous or irregular variances, losses, shortages, or thefts of cash or non-cash items shall be documented and resolved, as provided in the Capital Asset Policy. The Clerk-Treasurer, City Attorney and the Department of Human Resources shall maintain the documents, under State law.

Section 7. This Ordinance shall be in full force and effect in accordance with Indiana Law, upon its passage by the Council, its publication in accordance with law, and upon the passage of any applicable waiting period, all as provided by the laws of the State of Indiana. All ordinances or parts thereof in conflict herewith are hereby ordered amended or appealed. All acts taken pursuant to the adoption of this Ordinance are hereby ratified.

PASSED THIS 24th DAY OF OCTOBER 2022 BY THE WESTFIELD COMMON COUNCIL, HAMILTON COUNTY, INDIANA.

WESTFIELD CITY COUNCIL

Voting For	Voting Against	Abstain
Scott Willis	Scott Willis	Scott Willis
Jake Gilbert	Jake Gilbert	Jake Gilbert
Joe Edwards	Joe Edwards	Joe Edwards
Scott Frei	Scott Frei	Scott Frei
Mike Johns	Mike Johns	Mike Johns
Troy Patton	Troy Patton	Troy Patton
Cindy L. Spoljaric	Cindy L. Spoljaric	Cindy L. Spoljaric

ATTEST:

Cindy Gossard, Clerk-Treasurer

I hereby certify that ORDINANCE 22-45 was delivered to the Mayor of Westfield on the 25th day of October, 2022, at 9:30 A m.

Cindy Gossard, Clerk-Treasurer

I hereby APPROVE ORDINANCE 22-45 this 25th day of October, 2022.

J. Andrew Cook, Mayor

I hereby VETO ORDINANCE 22-45 this _____ day of _____, 2022.

J. Andrew Cook, Mayor

This Document Prepared by: William J. Webster (29086-29), Webster & Garino LLC

I affirm under penalties of perjury that I have taken reasonable care to redact each Social Security Number, if any, in this document, unless required by law:

/s/ William J. Webster
Webster & Garino LLC
209 E. 175th St, Suite A
Westfield, IN 46074

2022053434 ORDINANCE $25.00
11/07/2022 11:11:27A 26 PGS
Jennifer Hayden
HAMILTON County Recorder IN
Recorded as Presented

ORDINANCE NO. 22-46

An Ordinance of the City of Westfield, Indiana, authorizing the issuance and sale of general obligation Bonds of the City for the purpose of providing funds to be used for the costs of funding improvements to the City's local road, street and bridge infrastructure, acquiring fire apparatus and paying incidental expenses of the issuance of such Bonds

WHEREAS, the City of Westfield, Indiana ("City") is authorized by IC 36-4-6-19 as in effect on the date of issuance of the Bonds authorized herein ("Act") to issue Bonds to procure moneys to be used in the exercise of the powers of the City and for the payment of City debts; and

WHEREAS, the Common Council of the City ("Council") now determines that it is necessary and a proper exercise of the powers of the City to improve the quality of life of the City's citizens to finance the costs of (a) acquiring fire apparatus; (b) making certain improvements to local road, street and bridge infrastructure, including but not limited to, (i) construction of a round-about to be located at 181st Street and Wheeler Road; (ii) replacing the Cherry Street bridge; and (iii) paying design expenses for the 191st Street extension (Phase 2 – Tomlinson to Grand Park Boulevard (collectively, the "Project"); and (c) paying the incidental expenses in connection therewith, and on account of the issuance of the City's General Obligation Bonds of 2022 ("Bonds"); and

WHEREAS, based upon the advice of Financial Solutions Group, Inc. (the "City's Municipal Advisor") on the Project, the Council has determined that the estimated cost of the Project and the incidental expenses necessary to be incurred in connection with the Project and with the issuance of the Bonds to finance the Project will be in an amount not to exceed Five Million Eight Hundred Fifteen Thousand Dollars ($5,815,000); and

WHEREAS, the Council finds that the cost of the Project will be financed by the issuance of Bonds in an amount not to exceed Five Million Eight Hundred Fifteen Thousand Dollars

COPY

($5,815,000) for the purpose of providing funds to be applied to the cost of the Project, and that the Bonds in such amount should now be authorized; and

WHEREAS, the Council has been advised that the total cost of the Project authorized herein will not exceed the lesser of: (i) $5,815,000; or (ii) the greater of (a) one percent (1%) of the total gross assessed value of property within the City on the last assessment date, or (b) $1,000,000, and, therefore, the Bonds will not be issued to fund a controlled project as defined in IC 6-1.1-20-1.1; and

WHEREAS, the certified assessed valuation of taxable property in the City, as shown in the last final and complete assessment which was made in the year 2022 for state and county taxes collectible in the year 2022, is $3,782,191,595 and the City's two percent constitutional debt limit is $25,214,611 of which outstanding indebtedness counting towards the City's two percent constitutional debt limit is in the amount of $6,960,000, excluding the Bonds authorized herein; such assessment and outstanding indebtedness amounts shall be verified at the time of the payment for and delivery of the Bonds;

NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF WESTFIELD, INDIANA, THAT:

Section 1. Determination to Proceed; Authorization and Details of Bonds. (a) The Council may proceed to undertake the Project.

(b) In order to procure funds with which to pay the cost of the Project, including the cost of issuance of the Bonds on account of the Project, the Clerk-Treasurer is authorized and directed to have prepared and to issue and sell the Bonds of the City, to be designated as "General Obligation Bonds of 2022," in an aggregate principal amount not to exceed Five Million Eight Hundred Fifteen Thousand Dollars ($5,815,000) in accordance with the Act.

(c) The Bonds shall be sold at a price of not less than 99.0% of the par value thereof, and issued in fully registered form in denominations of $5,000 or integral multiples thereof. The Bonds shall be numbered consecutively from 1 upward and shall bear interest at a rate or rates not to exceed seven percent (7.0%) per annum (the exact rate or rates to be determined by bidding), which interest shall be payable semiannually on January 1 and July 1 of each year, commencing on the first January 1 or the first July 1 after the date of issuance of the Bonds, as determined by the Clerk-Treasurer, with the advice of the City's Municipal Advisor. Interest on the Bonds shall be calculated according to a 360-day year containing twelve 30-day months. The Bonds shall mature semiannually, or shall be subject to mandatory sinking fund redemption if term Bonds are issued, on January 1 and July 1 of each year with a final maturity date no later than January 1, 2025 and in such amounts which will either (i) produce as level annual debt service as practicable which assumes $5000 denominations, or (ii) produce as level annual debt service as practicable which assumes $5,000 denominations, but also takes into account the annual debt service for other obligations of the City which are payable from property taxes.

All or a portion of the Bonds may be issued as one or more term Bonds, upon election of the successful bidder. Such term Bonds shall have a stated maturity or maturities of January 1 or July 1 on the dates as determined by the successful bidder, but in no event later than the last serial date of the Bonds as determined in accordance with the above paragraph. The term Bonds shall be subject to mandatory sinking fund redemption and final payment(s) at maturity at 100% of the principal amount thereof, plus accrued interest to the redemption date, on dates and in the amounts hereinafter determined in accordance with the above paragraph.

(d) The Clerk-Treasurer is authorized and directed to appoint a qualified banking institution to serve as Registrar and Paying Agent ("Registrar" or "Paying Agent") for the Bonds,

which shall be charged with the responsibility of authenticating the Bonds. The Clerk-Treasurer is hereby authorized to enter into such agreements or understandings with such bank as will enable the bank to perform the services required of a Registrar and Paying Agent. The Clerk-Treasurer is further authorized to pay such fees as the bank may charge for the services it provides as Registrar and Paying Agent, and such fees may be paid from the bond fund established to pay the principal of and interest on the Bonds. Upon agreement between the City and the successful bidder for the Bonds, the Clerk-Treasurer may be designated as the Registrar and Paying Agent, and, in that case, shall be charged with all responsibilities of a Registrar and Paying Agent.

(e) The principal of the Bonds shall be payable at the principal corporate trust office of the Paying Agent. Interest on the Bonds shall be paid by check mailed by first class mail one business day prior to the interest payment date to the registered owner, as of the fifteenth day of the month preceding an interest payment date ("Record Date"), to the address as it appears on the registration books kept by the Registrar or at such other address as is provided to the Paying Agent in writing by such registered owner. If payment of principal or interest is made to a depository, payment shall be made by wire transfer on the payment date in same-day funds. If the payment date occurs on a date when financial institutions are not open for business, the wire transfer shall be made on the next succeeding business day. The Paying Agent shall be instructed to wire transfer payments by 1:00 p.m. (New York City time) so such payments are received at the depository by 2:30 p.m. (New York City time). All payments on the Bonds shall be made in any lawful money of the United States of America, which on the date of such payment shall be legal tender for the payment of public and private debts.

(f) Each Bond shall be transferable or exchangeable only upon the books of the City kept for that purpose at the principal corporate trust office of the Registrar by the registered owner

or by its attorney duly authorized in writing, upon surrender of such Bond together with a written instrument of transfer or exchange satisfactory to the Registrar duly executed by the registered owner or its attorney duly authorized in writing, and thereupon a new fully registered Bond or Bonds in the same aggregate principal amount and of the same maturity, shall be executed and delivered in the name of the transferee or transferees or the registered owner, as the case may be, in exchange therefor. The City and the Registrar and Paying Agent for the Bonds may treat and consider the person in whose name such Bonds are registered as the absolute owner thereof for all purposes including for the purpose of receiving payment of, or on account of, the principal thereof and interest due thereon.

(g) The Bonds shall bear an original date which shall be their issue date and each Bond shall also bear the date of its authentication. Bonds authenticated on or before the Record Date immediately preceding the first interest payment date shall be paid interest from the original date. Bonds authenticated thereafter shall be paid interest from the interest payment date to which interest has been paid next preceding the date of authentication of such Bonds unless the Bonds are authenticated after the Record Date and on or before the corresponding interest payment date, in which case interest thereon shall be paid from such interest payment date. If at the time of authentication of any Bond interest is in default thereon, that Bond shall bear interest from the date to which interest has been paid in full. Notwithstanding anything to the contrary herein, the Bonds shall not be required to be presented or surrendered to receive payment in connection with any mandatory sinking fund redemption until the final maturity date of the Bonds or earlier payment in full of the Bonds.

(h) The Bonds shall be signed in the name of the City by the manual or facsimile signature of the Mayor, and the seal of the City shall be affixed, imprinted, engraved or otherwise

reproduced thereon and attested by the manual or facsimile signature of the Clerk-Treasurer. The use of electronic signatures by the Mayor and Clerk-Treasurer are authorized and affirmed with full valid legal effect and enforceability. The Bonds shall be authenticated with the manual signature of an authorized representative of the Registrar, and no Bond shall be valid or become obligatory for any purpose until the certificate of authentication thereon shall have been so executed. Subject to registration provisions, the Bonds shall be negotiable under the laws of the State of Indiana.

(i) The Bonds are **not** redeemable at the option of the City prior to maturity. Any Bonds issued as term Bonds, upon election of the successful bidder, shall be subject to mandatory sinking fund redemption on January 1 and July 1 at 100% of face value in accordance with the maturity schedule hereinafter determined in accordance with paragraph 1(c). The Registrar shall credit against the mandatory sinking fund requirement for any term Bonds, and any corresponding mandatory redemption obligation, in the order determined by the City, any term Bonds maturing on the same date which have previously been redeemed (otherwise than as a result of a previous mandatory redemption requirement) or delivered to the Registrar for cancellation or purchased for cancellation by the Paying Agent and not theretofore applied as a credit against any redemption obligation. Each term bond so delivered or canceled shall be credited by the Registrar at 100% of the principal amount thereof against the mandatory sinking fund obligation on such mandatory redemption date for that term bond. Any excess of such amount shall be credited on future redemption obligations, and the principal amount of that term bond to be redeemed by operation of the mandatory sinking fund requirement shall be accordingly reduced.

Each Five Thousand Dollar ($5,000) principal amount shall be considered a separate bond for purposes of mandatory redemption. If less than an entire maturity is called for redemption, the

Bonds to be called for redemption shall be selected by lot by the Registrar. Notice of redemption shall be mailed to the address of the registered owner as shown on the registration records of the Registrar, as of the date which is forty-five (45) days prior to the date fixed for redemption, not less than thirty (30) days prior to such redemption date, unless notice is waived by the owner of the Bond or Bonds redeemed. The notice shall specify the date and place of redemption and sufficient identification of the Bonds called for redemption. The place of redemption may be determined by the City. Interest on the Bonds so called for redemption shall cease and the Bonds will no longer be deemed outstanding under this ordinance on the redemption date fixed in such notice if sufficient funds are available at the place of redemption to pay the redemption price, including accrued interest and redemption premium, if any, to the redemption date, on the date so named. Failure to give such notice by mailing, or any defect in such notice, with respect to any Bond shall not affect the validity of any proceedings for redemption of other Bonds.

If the Bonds are not presented for payment or redemption on the date fixed therefor, the City may deposit in trust with the Paying Agent, an amount sufficient to pay such Bonds or the redemption price, as the case may be, including accrued interest to the date of such payment or redemption, and thereafter the registered owner shall look only to the funds so deposited in trust with the Paying Agent for payment, and the City shall have no further obligation or liability in respect thereto.

(j) The City may determine that it may be beneficial to the City to have the Bonds held by a central depository system pursuant to an agreement between the City and The Depository Trust Company, New York, New York ("Depository Trust Company") and have transfers of the Bonds effected by book-entry on the books of the central depository system ("Book Entry System"). Such book-entry Bonds may be initially issued in the form of a separate single

authenticated fully registered Bond for the aggregate principal amount of each separate maturity of the Bonds. In such case, upon initial issuance, the ownership of such Bonds shall be registered in the register kept by the Registrar in the name of CEDE & CO., as nominee of the Depository Trust Company.

With respect to the Bonds registered in the register kept by the Registrar in the name of CEDE & CO., as nominee of the Depository Trust Company, the City and the Paying Agent shall have no responsibility or obligation to any other holders or owners (including any beneficial owner ("Beneficial Owner")) of the Bonds with respect to (i) the accuracy of the records of the Depository Trust Company, CEDE & CO., or any Beneficial Owner with respect to ownership questions, (ii) the delivery to any bondholder (including any Beneficial Owner) or any other person, other than the Depository Trust Company, of any notice with respect to the Bonds including any notice of redemption, or (iii) the payment to any bondholder (including any Beneficial Owner) or any other person, other than the Depository Trust Company, of any amount with respect to the principal of, or premium, if any, or interest on the Bonds except as otherwise provided herein.

No person other than the Depository Trust Company shall receive an authenticated Bond evidencing an obligation of the City to make payments of the principal of and premium, if any, and interest on the Bonds pursuant to this ordinance. The City and the Registrar and Paying Agent may treat as and deem the Depository Trust Company or CEDE & CO. to be the absolute bondholder of each of the Bonds for the purpose of (i) payment of the principal of and premium, if any, and interest on such Bonds; (ii) giving notices of redemption and other notices permitted to be given to bondholders with respect to such Bonds; (iii) registering transfers with respect to such Bonds; (iv) obtaining any consent or other action required or permitted to be taken of or by bondholders; (v) voting; and (vi) for all other purposes whatsoever. The Paying Agent shall pay

all principal of and premium, if any, and interest on the Bonds only to or upon the order of the Depository Trust Company, and all such payments shall be valid and effective fully to satisfy and discharge the City's and the Paying Agent's obligations with respect to principal of and premium, if any, and interest on the Bonds to the extent of the sum or sums so paid. Upon delivery by the Depository Trust Company to the City of written notice to the effect that the Depository Trust Company has determined to substitute a new nominee in place of CEDE & CO., and subject to the provisions herein with respect to consents, the words "CEDE & CO." in this ordinance shall refer to such new nominee of the Depository Trust Company. Notwithstanding any other provision hereof to the contrary, so long as any Bond is registered in the name of CEDE & CO., as nominee of the Depository Trust Company, all payments with respect to the principal of and premium, if any, and interest on such Bonds and all notices with respect to such Bonds shall be made and given, respectively, to the Depository Trust Company as provided in a representation letter from the City to the Depository Trust Company.

Upon receipt by the City of written notice from the Depository Trust Company to the effect that the Depository Trust Company is unable or unwilling to discharge its responsibilities and no substitute depository willing to undertake the functions of the Depository Trust Company hereunder can be found which is willing and able to undertake such functions upon reasonable and customary terms, then the Bonds shall no longer be restricted to being registered in the register of the City kept by the Registrar in the name of CEDE & CO., as nominee of the Depository Trust Company, but may be registered in whatever name or names the bondholders transferring or exchanging the Bonds shall designate, in accordance with the provisions of this ordinance.

If the City determines that it is in the best interest of the bondholders that they be able to obtain certificates for the fully registered Bonds, the City may notify the Depository Trust

Company and the Registrar, whereupon the Depository Trust Company will notify the Beneficial Owners of the availability through the Depository Trust Company of certificates for the Bonds. In such event, the Registrar shall prepare, authenticate, transfer and exchange certificates for the Bonds as requested by the Depository Trust Company and any Beneficial Owners in appropriate amounts, and whenever the Depository Trust Company requests the City and the Registrar to do so, the Registrar and the City will cooperate with the Depository Trust Company by taking appropriate action after reasonable notice (i) to make available one or more separate certificates evidencing the fully registered Bonds of any Beneficial Owner's Depository Trust Company account or (ii) to arrange for another securities depository to maintain custody of certificates for and evidencing the Bonds.

If the Bonds shall no longer be restricted to being registered in the name of the Depository Trust Company, the Registrar shall cause the Bonds to be printed in blank in such number as the Registrar shall determine to be necessary or customary; provided, however, that the Registrar shall not be required to have such Bonds printed until it shall have received from the City indemnification for all costs and expenses associated with such printing.

In connection with any notice or other communication to be provided to bondholders by the City or the Registrar with respect to any consent or other action to be taken by bondholders, the City or the Registrar, as the case may be, shall establish a record date for such consent or other action and give the Depository Trust Company notice of such record date not less than fifteen (15) calendar days in advance of such record date to the extent possible.

So long as the Bonds are registered in the name of the Depository Trust Company or CEDE & CO. or any substitute nominee, the City and the Registrar and Paying Agent shall be entitled to request and to rely upon a certificate or other written representation from the Beneficial Owners

of the Bonds or from the Depository Trust Company on behalf of such Beneficial Owners stating the amount of their respective beneficial ownership interests in the Bonds and setting forth the consent, advice, direction, demand or vote of the Beneficial Owners as of a record date selected by the Registrar and the Depository Trust Company, to the same extent as if such consent, advice, direction, demand or vote were made by the bondholders for purposes of this ordinance and the City and the Registrar and Paying Agent shall for such purposes treat the Beneficial Owners as the bondholders. Along with any such certificate or representation, the Registrar may request the Depository Trust Company to deliver, or cause to be delivered, to the Registrar a list of all Beneficial Owners of the Bonds, together with the dollar amount of each Beneficial Owner's interest in the Bonds and the current addresses of such Beneficial Owners.

Section 2. Form of Bond. The form of the Bonds shall be substantially as follows:

[Unless this certificate is presented by an authorized representative of The Depository Trust Company, a New York corporation ("DTC"), to the City of Westfield, Indiana, or its agent for registration of transfer, exchange, or payment, and any certificate issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.]

NO. ___

STATE OF INDIANA COUNTY OF HAMILTON

CITY OF WESTFIELD, INDIANA
GENERAL OBLIGATION BOND OF 2022

[INTEREST RATE]	[MATURITY RATE]	ORIGINAL DATE	AUTHENTICATION DATE	[CUSIP]

REGISTERED OWNER:

PRINCIPAL SUM:

The City of Westfield, Hamilton County, Indiana ("City"), acknowledges itself indebted, and for value received hereby promises to pay, to the Registered Owner or registered assigns, the Principal Sum set forth above [on the Maturity Date set forth above] **OR** [on January 1 and July 1 on the dates and in the amounts as set forth on Exhibit A attached hereto] (unless this bond be subject to and be called for redemption prior to maturity as hereinafter provided), and to pay interest hereon until the City's obligation with respect to the payment of the Principal Sum shall be discharged at the rate[s] per annum [specified above] **OR** [set forth on Exhibit A attached hereto] from the interest payment date immediately preceding the date of authentication of this bond unless this bond is authenticated on or before _____ 1, 20_, in which case interest shall be paid from the Original Date or unless this bond is authenticated between the first day of the month containing an interest payment date and the interest payment date, in which case interest shall be paid from such interest payment date. Interest shall be payable on January 1 and July 1 of each year, commencing _____, 20_.

The principal of and premium, if any, on this bond are payable at the principal office of _____ in the _____ of _____, _____ ("Paying Agent" or "Registrar"). Interest on this bond shall be paid by check mailed by first class mail one business day prior to the interest payment date, to the Registered Owner, as of the first day of the month containing an interest payment date, to the address as it appears on the registration books kept by the Registrar or at such other address as is provided to the Paying Agent in writing by the Registered Owner. [Notwithstanding anything to the contrary herein, this bond shall not be required to be presented or surrendered to receive payment in connection with any mandatory sinking fund redemption until the final maturity date of this bond or earlier payment in full of this bond.] If payment of principal or interest is made to a depository, payment shall be made by wire transfer on the payment date in same-day funds. If the payment date occurs on a date when financial institutions are not open for business, the wire transfer shall be made on the next succeeding business day. The Paying Agent shall wire transfer payments by 1:00 p.m. (New York City time) so such payments are received at the depository by 2:30 p.m. (New York City time). All payments on this bond shall be made in any coin or currency of the United States of America, which on the dates of such payment shall be legal tender for the payment of public and private debts.

This bond is a general obligation of the City. The City covenants that it will cause a property tax for the payment of the principal of and interest on this bond to be levied, collected, appropriated and applied for that purpose as set forth in IC 6-1.1-18.5-8. The Bonds are subject to IC 6-1.1-20.6 regarding certain tax credits and the State of Indiana intercept of funds to pay debt service on the Bonds.

This bond is [the only] one of an authorized issue of Bonds of the City[, of like date, tenor and effect, except as to numbering, interest rate and date of maturity]; designated "General Obligation Bonds of 2022" (the "Bonds") aggregating _____ Dollars ($_____); numbered consecutively from 1 upward; issued for the purpose of procuring funds to be applied on the costs of funding improvements to City's local street, road and bridge infrastructure and the acquisition of fire apparatus to improve the quality of life of the City's citizens which Bonds are issued pursuant to a bond ordinance adopted by the Common Council of the City, on the ____ day of _____, 2022 ("Ordinance"), authorizing the issuance

and sale of Bonds of the City and Title 36, Article 4, Chapter 6, Section 19 of the Indiana Code as in effect on the date of issuance of this bond.

This bond is transferable or exchangeable only upon the books of the City kept for that purpose at the office of the Registrar, by the Registered Owner or by its attorney duly authorized in writing, upon surrender of this bond together with a written instrument of transfer or exchange satisfactory to the Registrar duly executed by the Registered Owner or its attorney duly authorized in writing, and thereupon a new fully registered bond or Bonds in the same aggregate principal amount and of the same maturity, shall be executed and delivered in the name of the transferee or transferees or to the Registered Owner, as the case may be, in exchange therefor. The City, the Registrar and the Paying Agent for this bond may treat and consider the person in whose name this bond is registered as the absolute owner hereof for all purposes including for the purpose of receiving payment of, or on account of, the principal hereof and interest due hereon.

The Bonds of this issue are **not** redeemable at the option of the City.

[The Bonds maturing on _____ 1, 20__ are subject to mandatory sinking fund redemption prior to maturity, at a redemption price equal to the principal amount thereof plus accrued interest, on the dates and in the amounts set forth below:

20___ Term Bond	
Date__	Amount

*Final Maturity]

Each Five Thousand Dollars ($5,000) principal amount shall be considered a separate bond for purposes of mandatory redemption. If less than an entire maturity is called for redemption, the Bonds to be called shall be selected by lot by the Registrar.

Notice of redemption shall be mailed to the address of the registered owner as shown on the registration record of the Registrar, as of the date which is forty-five (45) days prior to the date fixed for redemption, not less than thirty (30) days prior to such redemption date, unless said notice is waived by the registered owner of this bond. Any notice shall specify the date and place of redemption and sufficient identification of the Bonds called for redemption. The place of redemption may be determined by the City. Interest on the Bonds so called for redemption shall cease on the redemption date fixed in such notice, if sufficient funds are available at the place of redemption to pay the redemption price, including interest accrued to the redemption date, on the date so named. Failure to give such notice by mailing, or any defect in such notice, with respect to any bond shall not affect the validity of any proceedings for redemption of other Bonds.

If this bond shall not be presented for payment or redemption on the date fixed therefor, the City may deposit in trust with the Paying Agent, an amount sufficient to pay such bond or the redemption price, as the case may be, including accrued interest to the date of such payment or redemption, and thereafter the registered owner shall look only to the funds so deposited in trust

with that bank for payment, and the City shall have no further obligation or liability in respect thereto.

[The Bonds shall be initially issued in a Book Entry System (as defined in the Ordinance). The provisions of this bond and of the Ordinance are subject in all respects to the provisions of the Letter of Representations between the City and The Depository Trust Company, or any substitute agreement, effecting such Book Entry System.]

THE OWNER OF THIS BOND, BY THE ACCEPTANCE OF THIS BOND HEREBY AGREES TO ALL THE TERMS AND PROVISIONS CONTAINED IN THE ORDINANCE. The Bonds are subject to defeasance prior to redemption or payment as provided in the Ordinance. The Ordinance may be amended without the consent of the owners of the Bonds as provided in the Ordinance if the Common Council in its sole discretion, determines that the amendment shall not adversely affect the rights of any of the owners of the Bonds.

The Bonds maturing in any one year are issuable only in fully registered form in the denomination of $5,000 or any integral multiple thereof.

It is hereby certified, recited and declared that all acts, conditions and things required to be done precedent to and in the execution, issuance and delivery of this bond have been done and performed in regular and due form as provided by law; that this bond and the total issue of the Bonds is within every limit of indebtedness as prescribed by the constitution and laws of the State of Indiana.

This bond shall not be valid or become obligatory for any purpose until the certificate of authentication hereon shall have been duly executed by an authorized representative of the Registrar.

IN WITNESS WHEREOF, the City of Westfield, Hamilton County, Indiana, has caused this bond to be executed in the name of the City by the manual or facsimile signature of its Mayor, the seal of the City or a facsimile thereof to be affixed, imprinted, engraved or otherwise reproduced hereon and attested by the manual or facsimile signature of the Clerk-Treasurer.

CITY OF WESTFIELD, INDIANA

By: _____
Mayor

(SEAL)

ATTEST:

_____
Clerk-Treasurer

REGISTRAR'S CERTIFICATE OF AUTHENTICATION

This bond is one of the Bonds described in the within mentioned Ordinance.

_____, as Registrar

By: _____
_____ Authorized Representative

ASSIGNMENT

For value received the undersigned hereby sells, assigns and transfers unto _____ _____ [PLEASE INSERT SOCIAL SECURITY OR OTHER IDENTIFYING NUMBER OF ASSIGNEE: _____] the within bond and does hereby constitute and appoint _____, attorney, to transfer the bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated:

_____

_____
(Registered Owner)

Signature guaranteed:

_____
NOTICE: The signature(s) to this assignment must correspond with the name as it appears upon the face of the within bond in every particular, without alteration or enlargement or any change whatsoever.

_____
NOTICE: Signature(s) must be guaranteed by an eligible guarantor institution participating in a Securities Transfer Association recognized signature guarantee program.

The following abbreviations, when used in the inscription of the face of the within bond, shall be construed as though they were written out in full according to applicable laws or regulations.

TEN COM as tenants in common
TEN ENT. as tenants by the entireties
JT TEN. as joint tenants with right of survivorship and not as tenants in common

UNIF.TRAN.MIN.ACT _____ Custodian _____

(Cust) (Minor)
under Uniform Transfer to Minors Act

_____
(State)

Additional abbreviations may also be used though not in list above

[EXHIBIT A]

(End of bond form)

Section 3. Sale of Bonds; Official Statement. (a) Prior to the sale of the Bonds, the Clerk-Treasurer may cause to be published either (i) a notice of such sale two (2) times at least one (1) week apart in the newspaper or newspapers which meet the requirements of IC 5-3-1, with the first publication occurring at least fifteen (15) days prior to the sale date and the second publication occurring at least three (3) days prior to the sale date, or (ii) a notice of intent to sell Bonds in the *Indianapolis Star* or the *Indianapolis Business Journal* and the newspaper or newspapers which meet the requirements of IC 5-3-1, as described in (i) above, all in accordance with IC 5 1-11 and IC 5-3-1. A notice or summary notice of sale may be published in the *Indianapolis Business Journal* or *The Bond Buyer,* financial journals published in the City of Indianapolis and in the City and State of New York, respectively, or in the *Indianapolis Star* in the discretion of the Clerk-Treasurer. If published, the notice shall state the purpose for which the Bonds are being issued, the total amount of the Bonds, the maximum rate of interest on the Bonds, the time and place of payment, the terms and conditions on which bids will be received and the sale made, and such other information as the Clerk-Treasurer, upon advice of counsel deems necessary. The notice will also state that the winning bidder will agree to assist the City in establishing the issue price of the Bonds under Treas. Reg. Section 1.148-1(f) ("Issue Price Regulation"). The criteria for establishing the issue price under the Issue Price Regulation shall be set forth in the preliminary Official Statement and/or the bid form. The notice may provide, among

other things, that electronic bidding will be permitted and that the successful bidder shall be required to submit a certified or cashier's check or a wire transfer to guarantee performance on the part of the bidder by 3:30 p.m. (EDT) on the next business day following the award. In the event the successful bidder shall fail or refuse to accept delivery of the Bonds and pay for the same as soon as the Bonds are ready for delivery, or at the time fixed in the notice of sale, then the proceeds of such deposit shall become the property of the City and shall be considered as its liquidated damages on account of such default.

Bidders for the Bonds shall be required to name the rate or rates of interest which the Bonds are to bear, not exceeding seven percent (7.0%) or such lower maximum rate set forth in the notice, and such interest rate or rates shall be in multiples of one-eighth (1/8) or one-hundredth (1/100) of one percent (1%). The rate bid on any maturity shall be equal to or greater than the rate bid on the immediately preceding maturity. The Clerk-Treasurer shall award the Bonds to the highest responsible and qualified bidder. The highest bidder shall be the one who offers the lowest net interest cost to the City, computing the total interest on all of the Bonds to the maturities and adding thereto the discount bid, if any, and deducting therefrom the premium bid, if any. The Clerk-Treasurer shall have full right to reject any and all bids. If no acceptable bid is received at the time fixed in the notice for sale of the Bonds, the Clerk-Treasurer shall be authorized to continue to receive bids from day to day thereafter for a period not to exceed thirty (30) days, without readvertising, but during such continuation, no bid shall be accepted which offers an interest cost which is equal to or higher than the best bid received at the time fixed for such sale in the notice. No conditional bid or bid for less than 99.0% of all of the Bonds will be considered.

Prior to the delivery of the Bonds, the Clerk-Treasurer shall obtain a legal opinion as to the validity of the Bonds from Taft Stettinius & Hollister LLP, bond counsel, of Indianapolis, Indiana,

and shall furnish this opinion to the purchaser of the Bonds. The cost of this opinion, the services of the City Attorney and the services of the City's Municipal Advisor shall be considered as part of the costs incidental to these proceedings and may be paid out of proceeds of the Bonds.

(b) Distribution of an Official Statement (preliminary and final) for the Bonds prepared by the City's Municipal Advisor, on behalf of the City, is hereby authorized and approved and the Mayor or the Clerk-Treasurer is authorized and directed to execute the Official Statement on behalf of the City in a form consistent with this ordinance. The Mayor or the Clerk-Treasurer is hereby authorized to designate the preliminary Official Statement as "nearly final" for purposes of Rule 15c2-12 promulgated by the Securities and Exchange Commission ("SEC Rule").

Section 4. Preparation of Bonds. The Clerk-Treasurer is hereby authorized and directed to have the Bonds prepared, and the Mayor and the Clerk-Treasurer are hereby authorized and directed to execute the Bonds in a form and manner provided in this ordinance.

Section 5. Defeasance. If, when the Bonds or any portion thereof shall have become due and payable in accordance with their terms or shall have been duly called for redemption or irrevocable instructions to call the Bonds or a portion thereof for redemption shall have been given, and the whole amount of the principal and the interest and the premium, if any, so due and payable upon all of the Bonds then outstanding or any portion thereof shall be paid, or (i) sufficient moneys, or (ii) direct obligations of, or obligations the principal of and interest on which are unconditionally guaranteed by, the United States of America, the principal of and the interest on which when due will provide sufficient moneys, or shall be held in trust for such purpose, and provision shall also be made for paying all fees and expenses for the redemption, if any, then and in that case the Bonds issued hereunder or any designated portion thereof shall no longer be deemed outstanding or entitled to the pledges created under this ordinance.

Section 6. Deposit and Application of Bond Proceeds; Surplus to General Obligation Bonds of 2022 Bond Payment Fund. A separate fund ("General Obligation Bonds of 2022 Bond Proceeds Fund") is hereby created. The Clerk-Treasurer is hereby authorized and directed to deposit therein the proceeds of the Bonds to pay for: (1) the cost of the Project and all other costs and expenses incurred in connection with the Project; and (2) costs of issuance of the Bonds. Except as described in this Section, the General Obligation Bonds of 2022 Bond Proceeds Fund may not be used for any other purpose. The General Obligation Bonds of 2022 Bond Proceeds Fund shall, in accordance with IC 5-13, be deposited, at interest, with the depository or depositories of other public funds of the City, and all interest collected on it belongs to the fund. Any surplus remaining from the proceeds of the Bonds after all Project costs and expenses are fully paid shall, in accordance with IC 5-1-13, be paid into and become a part of the City's hereinafter defined General Obligation Bonds of 2022 Bond Payment Fund for the Bonds or used to reduce the rate or amount of ad valorem property taxes imposed by the City.

Section 7. Covenant to Levy Tax: General Obligation Bonds of 2022 Bond Payment Fund. In order to provide for the payment of the principal of and interest on the Bonds, there shall be levied in each year upon all taxable property in the City, real and personal, and collected a tax in an amount and in such manner sufficient to meet and pay the principal of and interest on the Bonds as they become due, and the proceeds of this tax are hereby pledged solely to the payment of the Bonds. Such tax shall be deposited first, before any other deposits of tax revenues by the City, into a separate bond fund ("General Obligation Bonds of 2022 Bond Payment Fund") which is hereby created and shall be used to pay the principal of and interest on the Bonds, when due, together with any fiscal agency charges. If the funds deposited into the General Obligation Bonds of 2022 Bond Payment Fund are then insufficient to meet and pay the principal of and interest on

the Bonds as they become due, then the City covenants to transfer other available funds of the City to meet and pay the principal and interest then due on the Bonds.

Notwithstanding any other provision of this ordinance, the City may enter into an agreement with the Registrar and Paying Agent in which the Registrar agrees that upon any default or insufficiency in the payment of principal of and interest on the Bonds as provided in this ordinance, the Registrar will immediately, without any direction, security or indemnity, file a claim with the Treasurer of the State of Indiana for an amount equal to principal and interest in default and consents to the filing of any such claim by a bondholder in the name of the Registrar for deposit with the Registrar.

If the Clerk-Treasurer is designated as the Registrar and Paying Agent or if the agreement referred to in the preceding paragraph is not in place, the City covenants, under IC 6-1.1-20.6-10, to determine if the General Obligation Bonds of 2022 Bond Payment Fund has sufficient funds to pay the principal of and interest on the Bonds at least five (5) days before such payments are due. If the General Obligation Bonds of 2022 Bond Payment Fund is not sufficient because of the operation of the tax credits granted under the provisions of IC 6-1.1-20.6, the City agrees to the following:

(a) The Clerk-Treasurer shall determine or cause to be determined the amount of the deficiency in the General Obligation Bonds of 2022 Bond Payment Fund ("Deficiency"); and

(b) The Deficiency shall be immediately reported and a claim filed by the City with the Treasurer of the State of Indiana for an amount equal to such Deficiency.

Section 8. Tax Covenants and Representations. In order to preserve the exclusion of interest on the Bonds from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986, as existing on the date of issuance of the Bonds and the

Regulations in effect and applicable to the Bonds on the date of issuance of the Bonds (collectively, "Code") and as an inducement to purchasers of the Bonds, the City represents, covenants and agrees that:

(a) The Project will be available for use by members of the general public. Use by a member of the general public means use by natural persons not engaged in a trade or business. No person or entity other than the City or another state or local governmental unit will use more than 10% of the proceeds of the Bonds or property financed by the Bond proceeds other than as a member of the general public. No person or entity other than the City or another state or local governmental unit will own property financed by Bond proceeds or will have any actual or beneficial use of such property pursuant to a lease, a management or incentive payment contract, arrangements such as take-or-pay or output contracts or any other type of arrangement that conveys other special legal entitlements and differentiates that person's or entity's use of such property from use by the general public, unless such uses in the aggregate relate to no more than 10% of the proceeds of the Bonds. If the City enters into a management contract for any portion or all of the Project, the terms of the contract will comply with IRS Revenue Procedure 2017-13, as it may be amended, supplemented or superseded from time to time, so that the contract will not give rise to private business use under the Code and the Regulations, unless such use in aggregate relates to no more than 10% of the proceeds of the Bonds.

(b) No more than 10% of the principal of or interest on the Bonds is (under the terms of the Bonds, this ordinance or any underlying arrangement), directly or indirectly, secured by an interest in property used or to be used for any private business use or payments in respect of any private business use or payments in respect of such property or to be derived from payments

(whether or not to the City) in respect of such property or borrowed money used or to be used for a private business use.

(c) No more than 5% of the Bond proceeds will be loaned to any person or entity other than another state or local governmental unit. No more than 5% of the Bond proceeds will be transferred, directly or indirectly, or deemed transferred to a nongovernmental person in any manner that would in substance constitute a loan of the Bond proceeds.

(d) The City reasonably expects, as of the date hereof, that the Bonds will not meet either the private business use test described in paragraph (a) and (b) above or the private loan test described in paragraph (c) above during the entire term of the Bonds.

(e) No more than 5% of the proceeds of the Bonds will be attributable to private business use as described in (a) and private security or payments described in (b) attributable to unrelated or disproportionate private business use. For this purpose, the private business use test is applied by taking into account only use that is not related to any governmental use of proceeds of the issue (Unrelated Use) and use that is related but disproportionate to any governmental use of those proceeds (Disproportionate Use).

(f) The City will not take any action nor fail to take any action with respect to the Bonds that would result in the loss of the exclusion from gross income for federal tax purposes on the Bonds pursuant to Section 103 of the Code, nor will the City act in any other manner which would adversely affect such exclusion. The City covenants and agrees not to enter into any contracts or arrangements which would cause the Bonds to be treated as private activity Bonds under Section 141 of the Code.

(g) It shall be not an event of default under this ordinance if the interest on any Bond is not excludable from gross income for federal tax purposes or otherwise pursuant to any provision of the Code which is not currently in effect and in existence on the date of issuance of the Bonds.

(h) The City represents that, if necessary, it will rebate any arbitrage profits to the United States of America in accordance with the Code.

(i) The City represents that it has **not** and will **not** designate the Bonds as qualified tax-exempt obligations for purposes of Section 265(b) of the Code.

(j) Notwithstanding any other provisions of this ordinance, the covenants and authorizations contained in this ordinance ("Tax Sections") which are designed to preserve the exclusion of interest on the Bonds from gross income under federal law ("Tax Exemption") need not be complied with if the City receives an opinion of nationally recognized bond counsel that compliance with any Tax Section is unnecessary to preserve the Tax Exemption.

(k) These covenants are based solely on current law in effect and in existence on the date of delivery of such Bonds.

Section 9. Continuing Disclosure. The Mayor and the Clerk-Treasurer are hereby authorized and directed to complete, execute and attest on behalf of the City a Continuing Disclosure Undertaking ("Undertaking") that complies with the requirements of the SEC Rule. Notwithstanding any other provisions of this ordinance, failure of the City to comply with the Undertaking shall not be considered an event of default under the Bonds or this ordinance.

Section 10. Debt Limit Not Exceeded. The City represents and covenants that the Bonds herein authorized, when combined with other outstanding indebtedness of the City at the time of issuance of the Bonds, will not exceed any applicable constitutional or statutory limitation on the City's indebtedness.

Section 11. Severability. If any section, paragraph or provision of this ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this ordinance.

Section 12. Repeal of Conflicting Provisions. All ordinances, or parts thereof, in conflict with the provisions of this ordinance, are, to the extent of such conflict, hereby repealed or amended.

Section 13. Amendments to Ordinance. This ordinance may, from time to time hereafter, be amended without the consent of the owners of the Bonds, if in the sole discretion of the Council, such amendment shall not adversely affect the rights of the owners of any of the Bonds.

Section 14. Effective Date. This ordinance shall be in full force and effect immediately upon passage and approval by the Mayor.

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[SIGNATURE PAGES IMMEDIATELY FOLLOW.]

ADOPTED AND PASSED THIS 24th DAY OF October, 2022, BY THE WESTFIELD COMMON COUNCIL, HAMILTON COUNTY, INDIANA.

WESTFIELD COMMON COUNCIL
Hamilton County, Indiana

Voting For	Voting Against	Abstain
James J. Edwards	James J. Edwards	James J. Edwards
Scott Frei	Scott Frei	Scott Frei
Jake Gilbert	Jake Gilbert	Jake Gilbert
Mike Johns	Mike Johns	Mike Johns
Troy Patton	Troy Patton	Troy Patton
Cindy Spoljaric	Cindy Spoljaric	Cindy Spoljaric
Scott Willis	Scott Willis	Scott Willis

ATTEST:

Cindy J. Gossard, Clerk-Treasurer
City of Westfield, Indiana

I hereby certify that ORDINANCE 22-46 was delivered to the Mayor of Westfield on the 25th day of October, 2022, at 9:30 A.m.

Cindy J. Gossard, Clerk-Treasurer

I hereby APPROVE Ordinance 22-46

this 25 day of October, 2022

at 9:50 A.m.

J. Andrew Cook, Mayor

I hereby VETO Ordinance 22-__

this _____ day of _____, 2022

at ___:___ __.m.

J. Andrew Cook, Mayor

I affirm under the penalties of perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law. */s/ James T. Crawford, Jr.*.

This document prepared by James T. Crawford, Jr., Esq., Taft Stettinius & Hollister LLP, One Indiana Square, Suite 3500, Indianapolis, IN 46204, (317) 713-3606.

2022053433 ORDINANCE $25.00
11/07/2022 11:11:27A 3 PGS
Jennifer Hayden
HAMILTON County Recorder IN
Recorded as Presented

ORDINANCE NO. 22-47

AN ORDINANCE OF THE CITY OF WESTFIELD INDIANA APPROPRIATING THE PROCEEDS OF THE GENERAL OBLIGATION BONDS OF 2022

WHEREAS, the Common Council of the City of Westfield, Indiana ("Issuer") has determined to issue bonds to provide for the costs of (a) acquiring fire apparatus; and (b) making certain improvements to local road, street and bridge infrastructure, including but not limited to, (i) construction of a round-about to be located at 181st Street and Wheeler Road; (ii) replacing the Cherry Street bridge; and (iii) paying design expenses for the 191st Street extension (Phase 2 – Tomlinson to Grand Park Boulevard (collectively, the "Project") and (c) paying the incidental expenses in connection therewith, and on account of the issuance of the General Obligation Bonds of 2022 ("Bonds"); and

WHEREAS, a notice of a public hearing on the appropriation of the proceeds of the Bonds in an amount not to exceed Five Million Eight Hundred Fifteen Thousand Dollars ($5,815,000) to be issued for the purpose of procuring funds to be applied on the costs of the Project and the incidental expenses to be incurred in connection therewith and with the issuance and sale of the Bonds was properly published which proof of publication was presented to the Common Council and placed in the City's records;

NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF WESTFIELD, INDIANA, THAT:

Section 1. An appropriation in an amount not to exceed Five Million Eight Hundred Fifteen Thousand Dollars ($5,815,000) is hereby made to be applied on the cost of the Project and the incidental expenses incurred in connection therewith and on account of the issuance of the Bonds therefor, and that the funds to meet said appropriation be provided out of the proceeds of the Bonds in an amount not to exceed Five Million Eight Hundred Fifteen Thousand Dollars ($5,815,000) heretofore authorized; that said appropriation be in addition to all other appropriations provided for in the existing budget and tax levy for the current year.

Section 2. The Clerk-Treasurer is hereby authorized and directed to report and certify the additional appropriation to the Department of Local Government Finance.

Section 3. This ordinance shall be in full force and effect from and after its passage and approval by the Mayor.

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[SIGNATURE PAGES IMMEDIATELY FOLLOW.]

COPY

ADOPTED AND PASSED THIS 24th DAY OF October, 2022, BY THE WESTFIELD COMMON COUNCIL, HAMILTON COUNTY, INDIANA.

WESTFIELD COMMON COUNCIL
Hamilton County, Indiana

Voting For	Voting Against	Abstain
James J. Edwards	James J. Edwards	James J. Edwards
Scott Frei	Scott Frei	Scott Frei
Jake Gilbert	Jake Gilbert	Jake Gilbert
Mike Johns	Mike Johns	Mike Johns
Troy Patton	Troy Patton	Troy Patton
Cindy Spoljaric	Cindy Spoljaric	Cindy Spoljaric
Scott Willis	Scott Willis	Scott Willis

ATTEST:

Cindy J. Gossard, Clerk-Treasurer
City of Westfield, Indiana

I hereby certify that ORDINANCE 22-47 was delivered to the Mayor of Westfield on the 25th day of October, 2022, at 9:30 A.m.

Cindy J. Gossard, Clerk-Treasurer

I hereby APPROVE Ordinance 22-47

this 25th day of October, 2022

at 9:50 .m.

J. Andrew Cook, Mayor

I hereby VETO Ordinance 22-47

this _____ day of _____, 2022

at ___:___ .m.

J. Andrew Cook, Mayor

I affirm under the penalties of perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law. */s/ James T. Crawford, Jr.*.

This document prepared by James T. Crawford, Jr., Esq., Taft Stettinius & Hollister LLP, One Indiana Square, Suite 3500, Indianapolis, IN 46204, (317) 713-3606.

FILED
NOV 07 2022
HAMILTON COUNTY COURTS

2022053436 ORDINANCE $25.00
11/07/2022 11:11:27A 4 PGS
Jennifer Hayden
HAMILTON County Recorder IN
Recorded as Presented

Ordinance 22-49-

AN ORDINANCE OF THE COMMON COUNCIL FOR THE CITY OF WESTFIELD PROVIDING FOR REDISTRICTING

WHEREAS, the Common Council for the City of Westfield, Indiana ("Council"), has the authority and responsibility to establish Ordinances; and

WHEREAS the Council is composed of seven members, five of whom are elected from previously established districts and two at large; and

WHEREAS IC 36-4-6-4 requires third-class cities to update district boundaries,

WHEREAS districts must:

1. Be composed of contiguous territory,
2. Be reasonably compact,
3. Do not cross precinct boundary lines (except to all are nearly as possible equal population, and
4. Be, as nearly as is possible, in equal population, and

WHEREAS attached to this Ordinance as Exhibit A is a map dividing the city into five updated districts.

NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF WESTFIELD AS FOLLOWS:

Section 1. The City of Westfield is hereby divided into five updated Council districts as shown in Attached Exhibit A.

Section 2. The boundaries shown on the Attached Exhibit A set forth the official boundaries as adopted herein.

Section 3. The Clerk of the City shall ensure that a copy of this Ordinance and the map attached as Exhibit A are filed with the Hamilton County Clerk not later than 30 days after this Ordinance is adopted.

THIS SPACE WAS INTENTIONALLY LEFT BLANK

COPY

PASSED THIS 11th DAY OF October 2022, BY THE WESTFIELD COMMON COUNCIL, HAMILTON COUNTY, INDIANA.

WESTFIELD COMMON COUNCIL

Voting For	**Voting Against**	**Abstain**
James J. Edwards	James J. Edwards	James J. Edwards
Scott Frei	Scott Frei	Scott Frei
Jake Gilbert	Jake Gilbert	Jake Gilbert
Mike Johns	Mike Johns	Mike Johns
Troy Patton	Troy Patton	Troy Patton
Cindy L. Spoljaric	Cindy L. Spoljaric	Cindy L. Spoljaric
Scott Willis	Scott Willis	Scott Willis

ATTEST:

Cindy Gossard, Clerk Treasurer

I hereby certify that ORDINANCE 22-49 was delivered to the Mayor of Westfield on the 25th day of October, 2022, at 9:30 A m.

Cindy Gossard

Cindy Gossard, Clerk-Treasurer

I hereby APPROVE ORDINANCE 22-49 this 25th day of October, 2022.

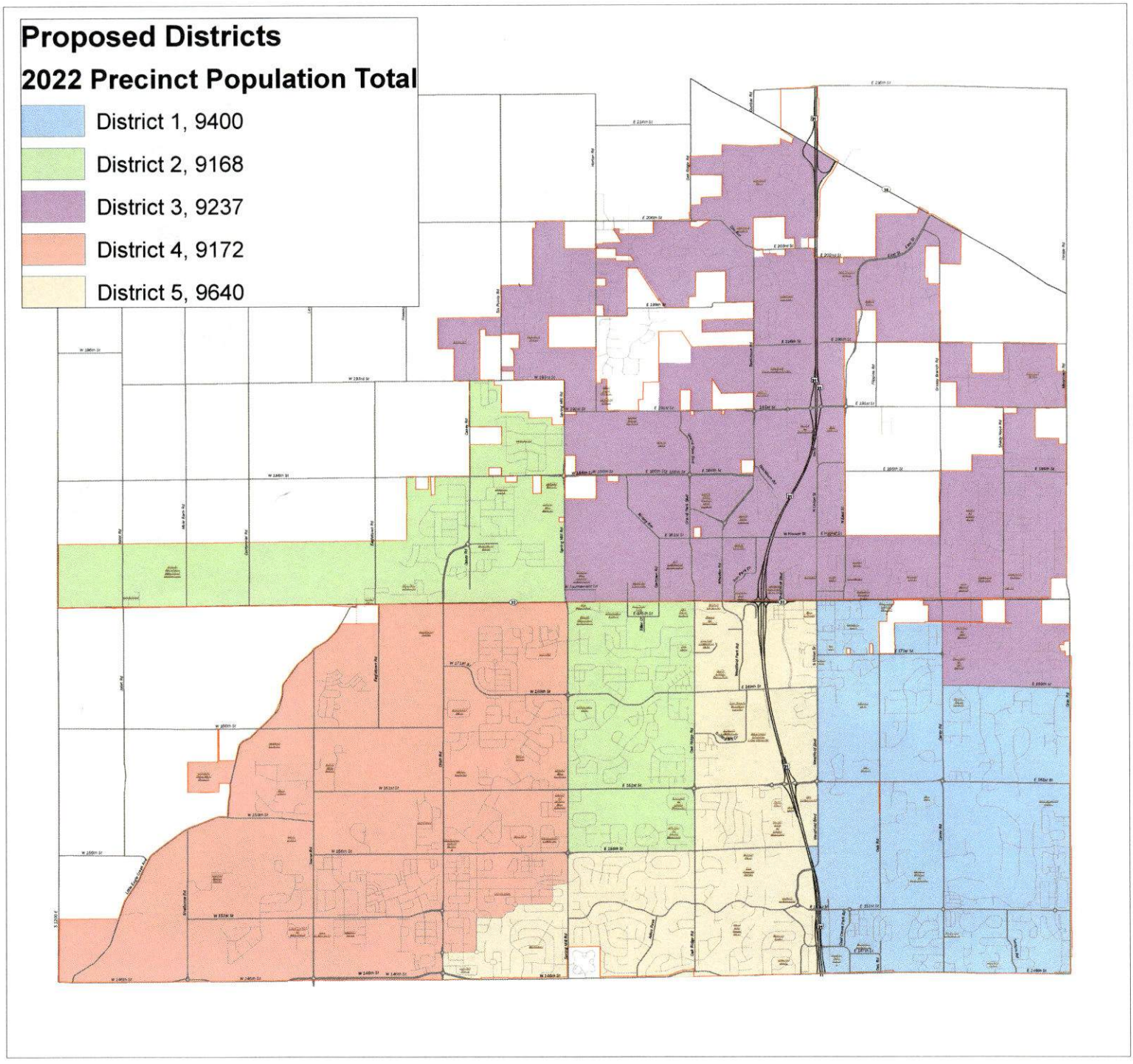
J. Andrew Cook, Mayor

I hereby VETO ORDINANCE 22-49 this _____ day of _____, 2022.

J. Andrew Cook, Mayor

I affirm, under the penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law. Anne Hensley Poindexter

This instrument prepared by Anne Hensley Poindexter, Altman, Poindexter & Wyatt LLC, 90 Executive Drive, Suite G, Carmel, IN 46032



City of Westfield Proposed 2023 Districts

7/29/2022