

City of South Bend, Indiana



2020 Adopted Budget

James Mueller, Mayor

Daniel Parker, City Controller

Benjamin Dougherty, Deputy City Controller

Amy Shirk, Director of Accounting & Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of South Bend
Indiana**

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morill

Executive Director



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CITY OF SOUTH BEND JAMES MUELLER, MAYOR

DEPARTMENT OF ADMINISTRATION AND FINANCE

The Honorable James Mueller, Mayor of the City of South Bend
Members of the City of South Bend Common Council
Residents of the City of South Bend

RE: 2020 Adopted Budget

Enclosed please find the adopted budget for the **City of South Bend, Indiana** (the "City") for the year beginning **January 1, 2020**. This 2020 budget sharpens the City's focus on developing vibrant, welcoming neighborhoods. Throughout the public process that went into developing this budget, residents and Council Members consistently reiterated that the economic and structural development of the City's neighborhoods must be the top priority.

In a series of public input sessions held by the Council, residents defined successful neighborhood investment as being a function of five related areas: Affordable Housing, Economic Development, Neighborhood Infrastructure, Public Safety & Wellness, and Youth Engagement & Employment. We are pleased and proud to say that this adopted 2020 budget delivers meaningful investment in neighborhoods across the City in each of these strategic priorities. In addition to expanding successful programs like Light Up South Bend and the Curb & Sidewalk Program, the 2020 budget adds new strategic investments. The budget calls for a new Community Initiatives division designed to fund programs that reduce violence and a new youth employment program that will engage our City's young people at a critical moment in their lives. Continued investment in neighborhood planning and targeted construction of affordable housing will also provide an enormous impact to neighborhoods across the City.

In addition to significantly increasing and sharpening strategic spending in the City's neighborhoods, the 2020 budget continues investments in core governmental functions designed to keep residents safe and healthy. Baseline spending in critical functions such as the Police and Fire Departments and the operation of our municipal utilities remains the foundation of the City's budget in 2020.

The 2020 budget also continues the City's tradition of strong fiscal discipline and good financial management. The City's budget is balanced in operational funds and maintains our strong cash reserve position, despite the expiration of the Indiana Circuit Breaker property tax cap exemption in 2020. Although the expiration of this exemption has resulted in reduced revenue from property taxes compared to previous years, good planning and financial flexibility has meant that the reductions (originally dubbed the "2020 fiscal cliff") have had little impact on the City's financial position or our ability to deliver vital services to residents.

The Department of Administration and Finance would like to express our sincere gratitude for the leadership of former Mayor Pete Buttigieg, City Department Heads, Personnel & Finance Committee Chair Karen White, and all members of the City of South Bend Common Council. Without their dedication, passion, guidance, and excellence in service to our City, preparation of this budget would not have been possible.

With gratitude,

Daniel T. Parker
City Controller

Benjamin J. Dougherty
Deputy City Controller

Amy Shirk
Director of Accounting & Budget



INTRODUCTION & OVERVIEW



Background

The City of South Bend is the county seat of St. Joseph County, Indiana, and is the fourth largest city in the state. The City of South Bend’s 2010 U.S. Bureau of the Census population was 101,168. Accordingly, South Bend is classified as a “City of the Second Class” under Indiana statutes (cities with a population of 35,000 to 250,000).

Despite a prolonged period of population decline from 1970 to 2010, population estimates show that the City is experiencing a resurgence, experiencing six straight years of population growth.

The City of South Bend operates with a mayor as chief executive and a nine-member City Common Council composed of six members elected from districts and three members elected at-large.

South Bend Quick Facts	
Year of Incorporation	1865
Mayor	James Mueller
Number of Council Members.....	9
Population (2010 Census).....	101,168
Budgeted Full-Time City Positions	1,145
2020 Budgeted City Revenues.....	\$347,904,419
2020 Budgeted City Expenditures...	\$358,703,569
Bond Rating (Standard & Poors).....	AA

The City provides a full range of traditional general governmental services to its residents. These services include police and fire protection; sanitation services; the construction and maintenance of highways, streets, and infrastructure; recreational activities and cultural events. In addition to general governmental activities, the City exercises oversight over the South Bend Water Works, the South Bend Wastewater Treatment Facility, the Century Center Convention Center, the Morris Performing Arts Center, the Palais Royale Ballroom, the City of South Bend Redevelopment Commission and Authority, and several downtown parking facilities.

Location

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

The city is approximately 90 miles east of Chicago and 140 miles north of Indianapolis. Accessibility to transportation, including Interstate 80/90, an international airport (which is the second busiest in the State of Indiana) and the South Shore Line has supported economic growth within the community.



Economic Conditions & Outlook

St. Joseph County, with a total population of 270,771, boasts a strong history of manufacturing which continues today. The service industry and retail trade have also flourished, creating a balance that serves the community well.

The estimated labor force in St. Joseph County is 136,545 workers (STATS Indiana, 2019). The workers are typical of the Midwest: well-trained with a strong work ethic.



Education¹

Approximately 88.5% of the area’s adult population are high school graduates or higher (as compared to the national average of approximately 75%) with an estimated 29% with a bachelor’s degree or higher. There are ten colleges, universities and technical schools within South Bend and the surrounding area:

- University of Notre Dame
- Indiana University South Bend
- Bethel College
- Saint Mary’s College
- Purdue University College of Technology at South Bend
- Holy Cross College
- Trine University South Bend
- American National University
- Indiana Technical Institute
- Ivy Tech Community College

Unemployment

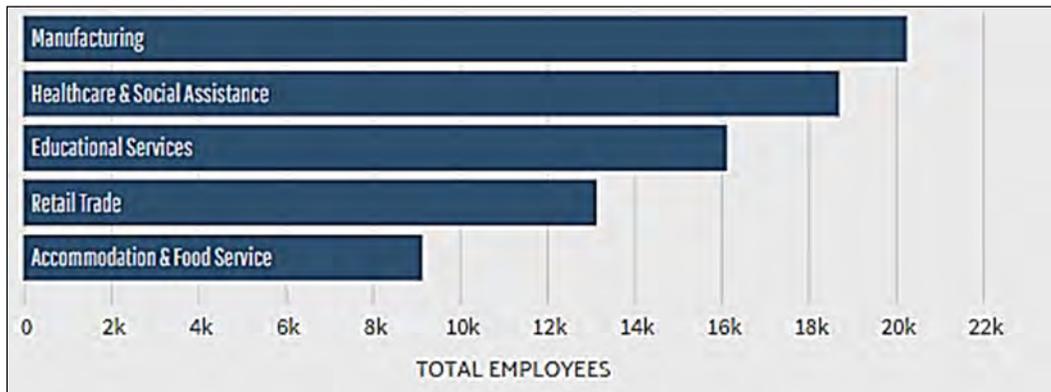
As of November 2019, St. Joseph County is experiencing an unemployment rate of 3.5%, which is slightly above the State of Indiana unemployment rate of 3.2% and the national unemployment rate of 3.3%. The unemployment rate in St. Joseph County is similar to that of its surrounding counties—Elkhart (2.8%), LaPorte (3.9%), and Marshall (3.1%) in Indiana and Cass (3.7%) and Berrien (3.1%) in Michigan.

Income

The median household income in St. Joseph County in 2018 was \$54,434, compared to a national median of \$61,937. However, the cost of living continues to be one of the greatest advantages of living in this community. Housing costs in South Bend are well below the national and regional averages. Per a report compiled by the National Association of Realtors in Q3 2019, the median sales price for a single-family home in St. Joseph County was \$149,900, compared to a median sales price of \$269,700 in Chicago and \$206,800 in Indianapolis. The national median sales price is \$280,200.

Largest Employers

According to the US Census Bureau, most employees in St. Joseph County were employed in the manufacturing, healthcare, and educational services sectors:



According to the South Bend Region Economic Development Report (December 2015), the region’s largest employers were:

- University of Notre Dame (5,802)
- Beacon Health Systems (4,683)
- South Bend Community School Corp (3,615)
- St. Joseph Health System (2,626)
- Indiana University - South Bend (1,277)
- City of South Bend (1,139)
- St. Joseph County (1,068)
- AM General (800)
- Honeywell Aerospace (700)
- Press Ganey (694)

¹ US Census Bureau <https://www.census.gov/quickfacts/fact/table/US.in.stjosephcountyindiana/AGE295217>

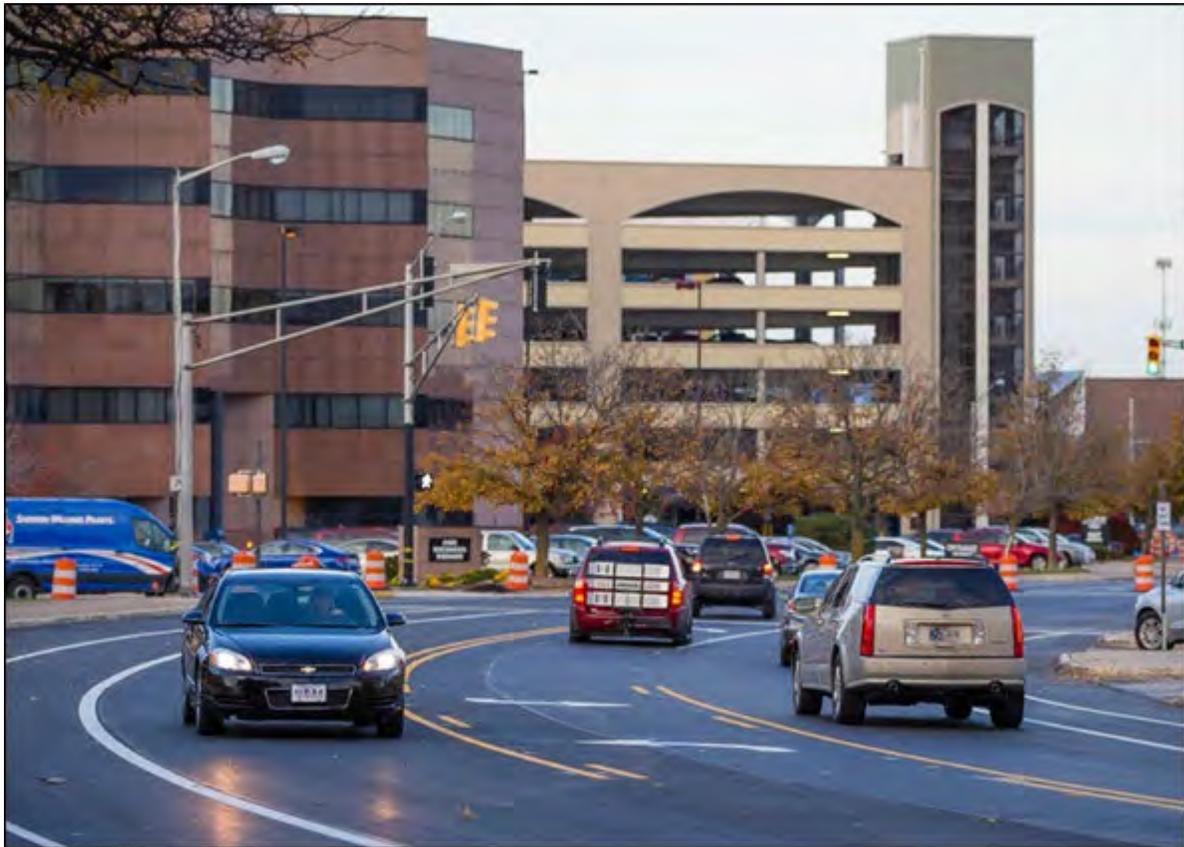


Population ²

Prior to 2010, South Bend experienced decades of population loss, primarily stemming from the collapse of the local manufacturing industry and particularly the closing of the local Studebaker plant in 1963. However, despite being named one of America’s “dying cities” by Newsweek in 2011, South Bend has experienced a renaissance of economic opportunity and cultural growth over the past 6 years. Investments in the City made by high-tech firms and other private businesses have led to a positive population growth in each of the past five years.



² US Census Bureau <https://www.census.gov/quickfacts/fact/table/US.in.stjosephcountyindiana/AGE295217>





2020 Strategic Priorities

The formulation of an annual budget is, at its core, a **strategic** exercise. Although the budget is important for ensuring good fiscal management through expenditure control and planning, the most important function of the budget is to ensure resource allocation is inextricably linked to the City’s strategic priorities.

To understand the City’s strategic framework and strategic priorities is, therefore, vital to understanding the allocations of resources presented in the 2020 Adopted Budget.

Mission

South Bend’s strategic priorities are inextricably linked to the single, overarching mission: **We deliver services that empower everyone to thrive.**

In support of this mission, the Administration has established three main pillars of strategic goals:

- 1) **Make the basics easy:** Provide residents high quality services at the greatest value to the taxpayer, maintaining widespread confidence that the fundamentals are managed well.
- 2) **Deliver good government:** Put residents first always, leading by example, gathering input, and transparently communicating our intentions, decisions, and actions.
- 3) **Invest in people and places:** Support residents with design, policy, and programming for a strong and inclusive economy, vibrant culture, and great public spaces.

Strategic Priorities

To support the 3 pillars described above, the administration has articulated **six** strategic priorities:

We Deliver Services that Empower Everyone to Thrive

MAKE THE BASICS EASY



Safe Community for Everyone



Robust & Well-Planned Infrastructure

DELIVER GOOD GOVERNMENT



Well-Governed & Administered City

INVEST IN PEOPLE & PLACES



Strong, Inclusive Economy



Thriving Public Spaces & Culture



Vibrant, Welcoming Neighborhoods



MAKE THE BASICS EASY



Safe Community for Everyone

Public Safety is the foundation of all the City's efforts to build South Bend. Through the targeted and creative use of available resources, the City is working to provide quality police, fire and emergency medical services for the community. The dedicated officers, firefighters, and paramedics of the City of South Bend work tirelessly to accomplish the primary mission of any government: ensuring that residents and visitors can take safety for granted.

Many things that affect safety extend beyond the reach of police and fire departments. For the first time in 2020, the City will have a Community Initiatives division dedicated to investing in programs aimed at reducing violence in the City. Further, the City is collaborating with the County Health Department and community partners to confront the threat to public health from lead paint present in some older homes (particularly in low-income neighborhoods). In addition, the City is working to address the issue of homelessness through direct outreach, short-term temporary assistance, and permanent supportive housing initiatives.

Safe Community for Everyone - Desired Outcomes:

- Ensure access to a safe, reliable and well-maintained utility system that delivers clean drinking water and effectively manages sewage treatment
- Foster a feeling of personal safety and security by providing well-lit streets and public areas and developing an informed, engaged, and empowered community that shares in the responsibility for its own well-being
- Maintain a visible, approachable public safety presence that proactively addresses community concerns and focuses on prevention, intervention, and safety education activities
- Offer protection from violence and harm, enforce the law, promptly respond to calls for service, and remain adequately prepared for all emergency situations
- Promote and sustain a thriving, healthy, and sufficiently regulated community with revitalized neighborhoods and commercial areas that are attractive, well-kept, and free from blight
- Provide for a safe, reliable transportation network that is well-maintained, clearly marked, and enhances traffic flow and mobility
- Provide for the health, education, and socio-economic well-being of the community through job creation, diverse housing options, and access to basic, day-to-day services



Robust & Well-Planned Infrastructure

As with any city, the upkeep of South Bend's infrastructure is essential to the functioning of all other priorities. From routine street maintenance and snow removal to multi-million dollar projects designed to revolutionize traffic flow or sewage management, few areas touch residents' day-to-day lives more completely than effective infrastructure management.

To that end, a significant number of city projects are focused on infrastructure. In 2020, South Bend will invest in many more miles of curbs and sidewalks and continue its commitment to revitalizing an aging sewer. In addition, the "Light Up South Bend" initiative has been expanded for the second year in a row to ensure that all residents have access to reliable streetlights to improve safety and visibility.

Robust & Well-Planned Infrastructure - Desired Outcomes:

- Continuously and proactively maintain, repair, improve and invest in South Bend's transportation infrastructure (roads, streets and sidewalks)
- Design, construct and maintain a connected, accessible and safe network of indoor and outdoor walkways, bike paths and trail systems
- Plan and develop a safe, reliable and well-maintained water and wastewater utility infrastructure



- Provide access to Wi-Fi and technology infrastructure that connects all segments of the community with information and resources
- Responsively manage and efficiently operate a transportation network that offers safe travel, eases congestion, improves traffic flow, maneuverability, and accessibility
- Strategically and collaboratively plan, design and build a transportation and utility system that enhances sustainability, supports growth and meets the long-term needs of the community

DELIVER GOOD GOVERNMENT



Well-Governed & Administered City

In line with a commitment to good governance and making basic services easy, the City administration is pursuing a range of internal governance improvements that will increase overall efficiency and effectiveness; unlock advantage of economies of scale in maintenance, procurement and purchasing; and improve the strategic management of City departments and initiatives.

The City strives to respond to issues & concerns raised by residents in a timely manner and with excellent service. South Bend is committed to practicing good stewardship of public resources through sound, responsible fiscal management practices.

In addition, the City has prioritized transparency and inclusion. Mayor Buttigieg issued an Executive Order in 2016 establishing an official city-wide diversity and inclusion initiative to promote equal opportunity in the city's workforce and operations. In 2019, the City released a disparity study demonstrating the disparity in utilization of minority and women owned businesses in City purchasing. In accordance with the recommendations of this disparity study and the Diversity and Inclusion strategic plan, the City prioritizes the inclusive procurement program and small business development especially for minority and women-owned businesses. The City also tracks the progress of inclusive and fair workforce recruitment, hiring, retention, development, and pay equity.

Well-Governed & Administered City - Desired Outcomes:

- Be a great employer with great employees
- Provide enduring financial strength
- Provide excellent services and efficient processes
- Model our values (Excellence, Accountability, Innovation, Inclusion and Empowerment)
- Provide robust physical and technological capital assets to residents and employees
- Maintain reliable compliance with regulations and well-managed risk
- Maintain effective, responsive leadership and communication

INVEST IN PEOPLE & PLACES



Strong, Inclusive Economy

Local government plays a key role in economic development. By providing adequate infrastructure and offering targeted assistance, the City can stimulate private investment, creating and expanding business opportunities and jobs.

The City's policies encourage new start-up businesses, strengthen existing business, attract new jobs, increase assessed value and emphasize direct investment in hard-to-develop areas. The City has taken numerous publicly-owned lots and buildings and put them back into private ownership. As a result, the City has helped existing businesses to expand and relocate while creating new jobs and newly improved places of employment. The City has also empowered local



developers and entrepreneurs to see downtown South Bend as a great place to create new residential spaces that bring more people to the heart of our community.

In addition to attracting private investment, the City has focused on strengthening the capacity of local workers and small businesses to become part of South Bend's economic success. Through the Pathways workforce development program, the City partners with WorkOne to provide specialized job training and placement assistance to local workers. The City strategically deploys property resources to maintain a diverse and popular downtown dining and retail sector.

Strong, Inclusive Economy – Desired Outcomes

- Encourage and support the attraction, retention and expansion of a well-balanced mix of thriving business and industry that contributes to the economic sustainability of the community
- Foster and sustain an attractive, safe and inviting place to live and work that offers quality housing options and promotes community diversity and inclusion
- Partner with the community to provide high quality employment opportunities by ensuring ready access to a skilled, educated and diverse workforce
- Promote local business development and growth through appropriate incentives, collaborative partnerships, resource support and efficient, business-friendly processes
- Provide sufficient and well-planned transportation and utility infrastructure that enables business efficiency and investment and supports the growth of the community
- Support and encourage a diverse balance of dining, shopping, entertainment and cultural events that meet the needs of residents and visitors alike



Thriving Public Spaces & Culture

Investing in “Quality of Place” is one of the most important functions of any local government. South Bend is deeply committed to providing residents and visitors with cultural enrichment opportunities and well-maintained public green spaces to enhance their lives.

The City is currently in the midst of the My SB Parks & Trails initiative, the largest package of parks improvements in the City's history. The initiative will revamp community centers, expand park access to isolated areas, and enhance existing green spaces. The investment delivers on the belief that all residents deserve access to high-quality parks.

Special attractions within the South Bend area include:

- the Olympic-class East Race Waterway (which was the first artificial whitewater course built in North America) and the East Bank area
- the Morris Performing Arts Center, which provides for the Broadway Theater League, the South Bend Symphony Orchestra with the Chamber and Pops Orchestras, and the Southold Dance Theater
- the newly redesigned Howard Park, the City's signature destination park
- the award-winning South Bend Civic Theater
- the Studebaker National Museum
- the South Bend Museum of Art
- the Snite Museum of Art at Notre Dame
- the Northern Indiana Center for History
- the Potawatomi Zoo
- the Morris Conservatory/Muessel-Ellison Tropical Gardens
- The Four Winds Field Baseball Stadium (a 5,600-seat facility which opened in 1987 and is rated among the best in minor league baseball. The stadium is home to the South Bend Cubs, a minor league team affiliated with the Chicago Cubs)



Thriving Public Spaces & Culture - Desired Outcomes:

- Advance cultural enrichment by supporting the visual, performing, graphic and literary arts and promoting multi-cultural events
- Develop and maintain a fully integrated walking and biking trail network that connects the community and promotes a healthy lifestyle
- Preserve and enhance South Bend's parks, trails, green spaces and public spaces, ensuring they are safe, accessible, attractive, engaging and well-maintained
- Promote and support a variety of affordable, accessible and safe community events, entertainment opportunities, and shopping and dining venues that attract and welcome residents and visitors alike
- Provide a diverse mix of affordable, secure and convenient recreational and leisure-time venues and programs that meet the interests and needs of a multi-generational community
- Sustain and invest in a visually appealing, clean, healthy and well-kept community



Vibrant, Welcoming Neighborhoods

Safe, robust and attractive neighborhoods are a cornerstone of inclusive economic development. The City will make investments to fund or leverage state and federal funding for housing assistance, development and home ownership programs, neighborhood public works and parks, neighborhood development for social services and organizations, and public safety initiatives. Committing these resources will help us maintain, improve, and support strong neighborhood development.

South Bend is working with partners such as the Housing Authority, Neighborhood Resource Connection, and the South Bend Community School Corporation to create new strategies for enhancing neighborhoods. Reinforcing our neighborhoods creates opportunities for our residents across the socioeconomic strata to own and enjoy safe, affordable homes in the community they love.

Vibrant, Welcoming Neighborhoods - Desired Outcomes:

- Attract and retain homeowners by providing well-planned, attractive, diverse and livable neighborhoods, offering a variety of housing options and promoting neighborhood identity and pride
- Develop, preserve, regulate and revitalize residential neighborhoods that are secure, well-lit, well-kept and accessible for daily necessities
- Develop well-maintained, clean, and safe neighborhood parks, trails, and open spaces that are conveniently located and offer a place for residents and families to connect
- Offer proactive solid waste management, convenient trash collection and efficient yard debris removal that preserves the health and appearance of the community
- Promote, incentivize, and invest in redevelopment, renovation and repurposing that emphasizes blight reduction and elimination, infill development, and abandoned property revitalization
- Provide for clean, well-maintained streets and sidewalks and offer safe mobility for motorists, pedestrians and cyclists alike



The Budget Process:

Translating Strategic Priorities to an Adopted Budget

As noted in the previous section, the translation of the policy goals of the administration into investments that can be used to accomplish those policy goals is at the core of the budgeting process.

The outcome of this budget preparation process is a budget ordinance passed by the Common Council, in which the Council authorizes the level of funding for City operations. It is important to note that the line-item budget passed by the Council is the **maximum** authorization to incur liabilities. It is not a mandate to spend (i.e., City funds may spend *less* than the appropriated amount), but it does represent the legal limit of spending (i.e., City funds may NOT spend *more* than the appropriated amount). Spending within a single cost category (personnel, services, supplies, and capital) in a single fund cannot exceed appropriations without Common Council approval.

To ensure that the City is able to accomplish its objectives, the annual budget for local governments like South Bend has **three** primary goals:

- 1) Allocate resources in a manner that enables the accomplishment of strategic goals.
- 2) Maintain liquidity and practice good stewardship of financial resources through expenditure control.
- 3) Promote **interperiod equity** through responsible fiscal management of debt and assets.
 - “Interperiod equity” refers to the state in which current expenditures are not deferred to future taxpayers through excessive use of debt or other financing mechanisms. In other words, South Bend wishes to ensure that current-year revenues are sufficient to pay for current-year expenses.

To promote the achievement of these objectives, the City of South Bend prepares a budget that is **strategically-aligned**, **balanced**, and prepared on the **cash-basis**.

Strategic Alignment

Every step of the budget process (including the input-gathering sessions with residents, the budget kickoff meeting, and all public presentations of the proposed budget) is focused on the six strategic priorities described in the previous section. The focus of all budget-related discussions centers on what money is being spent **for** (the purpose, such as “maintaining a visible public safety presence”), as opposed to what money is being spent **on** (the object, such as “Police Salaries”).

One important way in which the City ensures that the investments in the budget follow the strategic priorities of the City is to consider spending in two broad categories: “Baseline Spending” and “Strategic Spending”:

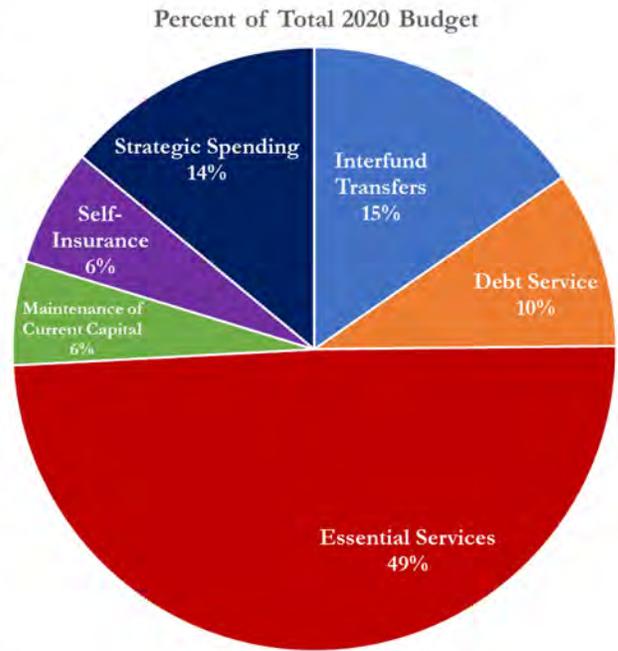
- **Baseline Spending:** Baseline Spending consists of spending that is central to the core responsibilities of the City: keeping residents safe and healthy, as well as spending that has already been committed to, such as debt service or the maintenance of current capital assets. During the budget process, the necessity of these expenditures is not questioned; rather, the budget process is designed to question how these functions can be performed in the most efficient manner.
- **Strategic Spending:** The \$50 million of “Strategic Spending” is designed to build upon the fundamental services provided through Baseline Spending and allow our residents to not only survive, but to **thrive** in the City. The budget process for determining Strategic Spending involves identifying the investments that most closely match the City’s priorities, rather than simply trying to make core services more efficient. The most question during the budget process for Strategic Spending is **which** investments to make in order to best reflect and accomplish the City’s priorities.



Baseline Spending

As the chart below shows, baseline spending accounts for the vast majority (86%) of the City’s 2020 budget.

	2019 Adopted	2020 Adopted
Baseline Spending		
<u>Interfund Transfers</u>	\$51,370,795	\$54,981,097
<u>Debt Service</u>	\$33,654,877	\$33,928,732
<u>Essential Services</u>		
Police	\$45,464,077	\$44,936,295
Fire/EMS	\$38,240,877	\$36,486,420
Water	\$17,974,252	\$17,641,512
Wastewater	\$31,467,317	\$32,138,111
Solid Waste	\$4,381,290	\$4,825,365
Streets	\$8,914,720	\$8,971,962
Park Maintenance	\$8,386,446	\$8,005,812
Code Enforcement	\$5,181,489	\$5,111,469
Administration*	\$16,270,303	\$16,810,992
Building Dept	\$1,295,696	\$1,682,541
<u>Maintenance of Current Capital</u>		
Fleet Replacement	\$2,079,625	\$4,329,076
Fleet & Building Maintenance	\$11,464,029	\$15,596,503
<u>Self Insurance</u>		
Health Insurance	\$16,622,400	\$18,482,713
Liability Insurance	\$3,992,783	\$4,059,232
Total Baseline Spending		\$307,987,832



*Administration includes Common Council, Clerk’s Office, Mayor’s Office, Administration & Finance, Human Resources, Legal, Innovation & Technology, and Engineering

Strategic Spending

Broken down in the 2020 budget into two categories:

- o **Strategic Operations** are ongoing operations and departments that are outside of core governmental services. See the table on the right.
- o **Strategic Initiatives** represent both City-Wide initiatives and investments in specific areas of the City that are not ongoing operations. These investments often take the form of grants, specific programs, or capital projects. In 2020, the majority of these initiatives (over 65%) are specifically designed to accomplish priorities related to neighborhood development.

	2019 Adopted	2020 Adopted
Strategic Operations		
Tax-Funded Departments		
Office of Inclusion, Diversity, Equity, and Access	\$841,201	\$1,180,016
Office of Sustainability	\$278,815	\$377,393
Dept of Community Investment Operations	\$3,150,666	\$3,232,000
Additional Code Enforcement Operations		
Animal Resource Center	\$929,300	\$1,010,138
Rental Safety Verification Program	\$158,616	\$345,826
Neighborhood Enforcement Action Team (NEAT)	\$563,891	\$544,092
Additional Venues Parks & Arts Operations		
Morris PAC & Palais Royale	\$2,155,089	\$1,985,523
Recreation Division	\$3,037,627	\$2,897,693
Experience Division	\$1,214,568	\$1,266,763
Self-Sustaining Operations		
Century Center	\$4,430,061	\$4,923,776
Golf Courses	\$1,266,567	\$1,476,201
Parking Garages	\$1,871,794	\$1,180,495
Total - Strategic Operations	\$19,898,195	\$20,419,916



Balanced Budget

To promote good fiscal management and enable the achievement of objectives 2 and 3 listed above, South Bend is committed to the passage of a balanced budget, or a budget in which expenditures do not exceed revenue. A balanced budget is necessary for proper financial management in the City of South Bend. The City defines a balanced budget as a budget in which estimated revenue and available cash balances are equal to or greater than estimated expenditures. After the budget is adopted, if increases in expenditures and/or decreases in revenue result in an imbalanced budget, then a budget amendment is required to bring the budget back in balance.

The three major City operational funds—General Fund, County Option Income Tax (COIT), and Economic Development Income Tax (EDIT)—are balanced for 2020. The overall budget does contain a strategic spend-down of roughly \$11 million, stemming primarily from targeted capital investments and targeted spend-down of internal service funds that have built up a cash balance.

Basis of Budgeting: A Tool for Fiscal Management

Similarly, in an effort to promote good fiscal management and enable the achievement of objectives 2 and 3 listed above, South Bend has elected to budget all funds on a cash basis. This is not the same basis as is used in the City's audited financial statements. As prescribed by the Government Accounting Standards Board (GASB), the City's audited financial statements are prepared on a modified accrual basis for governmental funds and a full accrual basis for proprietary funds.

The decision to budget on a cash basis was made primarily in view of the importance of the budget as a planning and control instrument in the City. The accounting system provides the basis for appropriate budgetary control. Unlike accounting, budgeting is not (at its core) a financial procedure; it is primarily a policy-planning process to ensure strategic alignment and good fiscal management. The goals of current expenditure control and interperiod equity are served well by the cash-basis system of budgeting, and therefore the City uses cash-basis budgeting.

Although the primary budgeting method is cash-basis, encumbrance accounting is employed in all funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as designates of fund balances and do not constitute expenditures or liabilities because the goods or services have not been received as of year-end; the encumbrances will rollover and be re-appropriated and honored during the subsequent year.

Despite the cash-basis budget, the need for more complete disclosure of the City's underlying condition by the public and credit markets have led the City to release audited financial statements prepared on the modified accrual basis (for governmental funds) and the full accrual basis (for proprietary funds). The primary difference between accrual-basis accounting and cash-basis accounting is that accrual-basis accounting recognizes revenues and expenses when they are **earned** or **incurred**, as opposed to when they are received or paid in cash. The accrual and modified accrual accounting bases provide for a more holistic look at the overall economic position of the City and is thus used to prepare the audited financial statements in accordance with GASB standards.

The 2020 Budget Process:

With the three objectives listed above in mind, and the need to prepare a budget that is **strategically-aligned, balanced,** and prepared on the **cash-basis**, the City of South Bend undertook the following process for the 2020 budget:

- The City's annual budget process began with a budget kickoff meeting in May, which included the Mayor, Department Heads, Fiscal Officers, Common Council and other City leaders.
- At the budget kickoff meeting, Administration priorities were discussed, and the budget process was reviewed. Soon after the meeting, department heads and various staff members prepared a first-round draft of their five-year capital improvement plan and five-year operating budget.
- During the month of June, the City Controller and Department Heads revised the first-round budget to adjust expenditures based on revenue projections and ensure that the budget was balanced in operational funds.
- Based on input from Department Heads, the City Controller submitted the proposed budget to the Mayor in July, and revised the budget based on the Mayor's input.
- From August to October, the Mayor and City Controller presented to the Common Council the recommended budget for the next year. The Common Council reviewed the recommended budget, made reductions at their



discretion, held thirteen public hearings and ultimately adopted the City budget for the fiscal year prior to November 1 (per Indiana State Law).

- Once adopted, the budget was forwarded to the State of Indiana Department of Local Government Finance (DLGF) for final approval. The City's fiscal year begins January 1.

Budget Calendar for Fiscal Year 2019 Budget

April 25, 2019	Public budget forum at Century Center
May 1, 2019	Budget kickoff meeting for all Department Heads and Fiscal Officers
May 31, 2019	Deadline for Fiscal Officers and Department Heads to submit first-round budgets
June, 2019	City Controller review and preparation of second-round budgets with Department Heads & Fiscal Officers
July, 2019	Mayor's Office review of budgets with Department Heads & Fiscal Officers
July 31 – Oct 2, 2019	Thirteen public budget hearings with City Council & Department Heads, along with two additional public budget input sessions
September 4, 2019	Civil City budget ordinances filed with City Clerk for 1st reading
September 9, 2019	First reading of 2020 City budget
September 18, 2019	File 2020 Mayor, Clerk, Council, non-bargaining, and bargaining salary ordinance with City Clerk
September 23, 2019	Public hearing on 2020 City budget and first reading of 2020 Mayor, Clerk, Council, non-bargaining, and bargaining salary ordinance
October 14, 2019	Second public hearing and adoption of 2020 City budget and 2020 Mayor, Clerk, Council, non-bargaining, and bargaining salary ordinance

Budget Amendment Policy

After the budget is adopted, the primary responsibility for managing the appropriated funds falls to each respective Department Head, Fiscal Officer, as well as the Department of Administration & Finance and the Mayor. The Fiscal Officers and Department Heads analyze their respective budgets on a monthly basis.

Management flexibility is given to each Department for exceeding a given expenditure/expense line item within a given cost category if there is an available budget within another expense line item of the same cost category, in the same department, in the same fund. Cost categories include personnel, supplies, services, and capital. These budget amendments do not require approval from the Common Council.

If a review of year-to-date activity indicates that any given expense line item will exceed the budget, and the line item cannot be covered by another budget within the same cost category, then the Fiscal Officer is required to submit a budget amendment form to the Finance Department. The Finance Department reviews the form and, if deemed appropriate, presents it to the Mayor and the Common Council for approval. Budget amendments are presented to the Common Council on a quarterly basis.

Budget amendments that require Common Council approval include:

- Budget transfers between different cost categories (i.e. personnel, supplies, services, capital)
- Budget transfers between different departments within the same fund
- Additional appropriations (increases) or reductions to the total budget for a given fund
 - Once approved by the Common Council, these requests are submitted to the Indiana Department of Local Government Finance (DLGF) for final approval



2020 Budget Overview

Introduction

This summary has been prepared as a general overview to the 2020 Budget for the City of South Bend in the hope that it will provide City residents with a quick summary of the plans for the City for the fiscal year. The Common Council held thirteen public budget hearings and three public input sessions to review the budget. The 2020 budget was centered around the named priorities listed below, which were shared by the Common Council and the Administration. The 2020 budget was adopted on October 14, 2019.

Strategic Priorities Reflected in the 2020 Budget

We Deliver Services that Empower Everyone to Thrive

MAKE THE BASICS EASY	DELIVER GOOD GOVERNMENT	INVEST IN PEOPLE & PLACES
 Safe Community for Everyone  Robust & Well-Planned Infrastructure	 Well-Governed & Administered City	 Strong, Inclusive Economy  Thriving Public Spaces & Culture  Vibrant, Welcoming Neighborhoods

Short-Term Organizational Factors: Context for the 2020 Budget

As the City of South Bend prepared its 2019 budget, there were several specific factors that guided the development of the budget:

- 1) **Strategic Priorities:** Within the context of the general strategic framework presented above, the South Bend Common Council articulated the following specific budget initiatives for 2020:
 - **Safe Community for Everyone**
 - Resources for Code Enforcement, especially for the Rental Safety Verification Program (RSVP).
 - ShotSpotter technology in neighborhoods that have experienced an increase of criminal activities.
 - Increased investment in violence-reduction initiatives such as the Peacemakers initiative and the Group Violence Initiative
 - **Robust & Well-Planned Infrastructure**
 - Increased funding for road repair and resurfacing
 - Resources for drainage issues.
 - Increase in resources for curbs and sidewalks.
 - Continued planning for funding the City’s Long-Term Control Plan (LTCP). South Bend has a combined sewer, meaning rain water and sewage often travel in the same pipes. When excess rain overloads these pipes, an event known as a combined sewer overflow (CSO) occurs, sending dirty water into the river. As required by federal regulation, the City is taking steps to upgrade its sewer system to end this practice and to improve its local water quality.



- **Well-Governed & Administered City**
 - Diversity in the workforce, City programs and planning initiatives, including implementation of the recommendations of the City's procurement disparity study. These recommendations are designed to make minority- and women-owned businesses more competitive in obtaining contracts for City work.
 - Increased employment opportunities for young people, especially at-risk youth.
 - Continuation of efforts to make the City a great place to work, including salary raises, parental leave, and continuation of the employee health clinic.
- **Strong, Inclusive Economy**
 - Job creation & workforce development
 - Stronger community investment in most challenging districts
 - Expansion of programs to alleviate homelessness.
 - Increased funding for the Office of Diversity & Inclusion to address procurement disparity.
- **Thriving Public Spaces & Culture**
 - Creation of new parks in areas of the City that are lack green space
 - Completion of projects under the MySB Parks & Trails Initiative
- **Vibrant, Welcoming Neighborhoods**
 - Expansion of traffic calming efforts in other neighborhoods
 - Increased funding for construction of affordable housing and housing repair
 - More resources for Neighborhood planning efforts
 - Expansion of "Light Up South Bend" initiative

2) Tax Revenue Projections:

- Civil city property tax revenue is projected to decrease by roughly 8.8% (~\$4.9 million) in 2020, compared to 2019's amended budget, with a small additional decline coming in TIF funds. This is primarily the result of the expiration of the exemption to the Indiana Circuit Breaker Property Tax Cap. This exemption to the tax caps was given to government units in St. Joseph County and Lake County and expires fully in 2020. The City has been planning for this reduction for several years and has sufficient budgetary flexibility and fiscal strength to weather the reduction with minimal impact on City services.
- The overall projected Local Income Taxes (LIT) is projected to decrease by roughly 3.8% (~\$1.3 million) year-over-year, compared to 2019's amended budget. This is driven primarily by a higher-than-expected one-time income tax distribution in 2019, which is not expected to continue.

3) Department Accounting Reorganizations

- The 2020 budget makes several advances toward alignment of accounting practices with department operations. Most significantly, the operations of the Code Enforcement department were split out into their own fund and the EMS activities of the Fire Department were reabsorbed into the General Fund.

4) Economic Strength:

- South Bend's economy and population continue to grow; civic energy is high, and financial reserves remain very strong, contributing to the City's AA Bond Rating, one of the highest in the State of Indiana.

5) Projects Continuing from 2019

- Although 2019 was a year of completing several large-scale capital projects, there are several projects that are continuing into 2020. Most significantly, there are several large street projects that will continue into 2020 (including Olive, Cleveland, and Bendix), and the MySB Parks & Trails Initiative will continue
- Additionally, funding for affordable housing construction will be carried forward from 2019 into 2020 to ensure that this money is spent on areas that need it most.



2020 Adopted Budget Highlights

	<p>Safe Community for Everyone</p>	<ul style="list-style-type: none"> • Creation and funding of a new division in the Mayor’s Office (“Community Initiatives”) designed to invest in violence-reduction initiatives across the City and more closely manage the Group Violence Initiative (\$750,000) • Expansion of the Community Paramedicine program to reach more individuals at risk of overutilizing healthcare resources (\$100,000) • \$1.92 million in EMS and Fire Capital investments • Replacement of 34 police patrol vehicles, including a pilot of using hybrid SUVs in place of standard police patrol sedans (\$35,000 – \$45,000 per vehicle) • Expansion of Traffic Calming Initiatives (\$400,000) • Continued investment in the Lead Safe Program (\$3 million) • Continuation of ShotSpotter technology (\$200,000) • Expansion of Rental Safety Verification Program (\$350,000) • Implementation of Trauma-Informed Community Initiative
	<p>Robust & Well-Planned Infrastructure</p>	<ul style="list-style-type: none"> • Significant increase in funding for Curb & Sidewalk Program (\$750,000) • \$3.1 million in investments in water capital projects and \$7.6 million in wastewater capital projects • Additional street paving resources, over and above the amount the City receives in reimbursement for street paving from the gas tax and wheel tax (\$4.2 million) • Stormwater Drainage Management Projects (\$495,000)
	<p>Well-Governed & Administered City</p>	<ul style="list-style-type: none"> • All non-bargaining positions’ maximum salary caps have been increased by a minimum of 2% in the salary ordinance. • Police and Teamster Unions will be entering into negotiations in 2020. The Firefighters Union will enter into negotiations in 2021. • Creation of Youth Employment Pilot program • Expansion of Bloomberg Mayor’s Challenge initiative designed to assist employees in getting to work. • Increased resources for the Office of Inclusion, Diversity, Equity, and Access to implement the recommendations of the City’s Disparity Study. • Employee Training, including harassment awareness training, as required by Council resolution (\$590,000 or approximately \$536 per employee)
	<p>Strong, Inclusive Economy</p>	<ul style="list-style-type: none"> • Workforce development programming (\$575,000) • Façade Grant Program (\$450,000) • Micro loan program to accelerate business startups that cannot receive financing (\$100,000) • New position in Office of Inclusion, Diversity, Equity, and Access to ensure that minority- and women-owned businesses are treated equitably in City procurement • Small-scale development matching grant (\$200,000) • Weather amnesty and permanent supporting housing for homelessness alleviation (\$450,000)
	<p>Thriving Public Spaces & Culture</p>	<ul style="list-style-type: none"> • My SB Parks & Trails work continues (32 different neighborhood parks scheduled for improvements, including restrooms and park equipment) (part of 2017 and 2018 bonds) <ul style="list-style-type: none"> ○ Addressing neighborhoods that do not have equitable access to parks (\$2.5 million)



	Vibrant, Welcoming Neighborhoods	<ul style="list-style-type: none"> • Expanded affordable housing (new construction and rehab) (\$2.8 million) • Neighborhood organization support and neighborhood planning (\$375,000) • Continued Vacant & Abandoned efforts (\$250,000) • Light Up South Bend neighborhood lighting project, including a solar lamp post program (\$250,000) • Neighborhood cleanups with Code Enforcement involvement (funded through regular Code Enforcement budget) • Substantial TIF investments planned in neighborhoods in 2020 including: <ul style="list-style-type: none"> ○ \$2.8 million for South East Master Plan Implementation ○ \$2 million for Western Avenue streetscape ○ \$845,000 for Portage-Elwood Plan Implementation ○ \$550,000 for City Cemetery entrance ○ \$400,000 for West Washington area improvements
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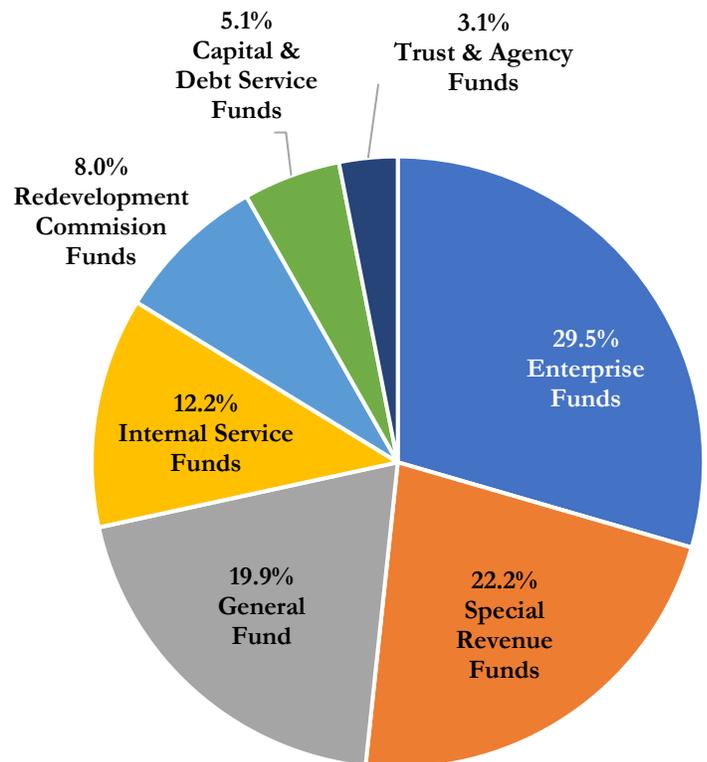
Fund Accounting & City Funds

The City of South Bend uses fund accounting to enhance accountability and transparency for the use of resources. The City maintains just over 100 funds (with a total fund balance of over \$200 million) for various purposes, grouped into seven main categories:

- **General Fund:** The largest single fund is the General Fund, which provides \$71.4 million in funding (19.9% of total expenditures) towards the majority of services available to the City residents (Police, Fire and general government)
 - The bulk of the spending from this fund (\$57.7 million) is for the Police and Fire Departments.
 - The remaining \$13.6 million is used to fund the Mayor’s Office, the Department of Administration & Finance, the Engineering Department, the Legal Department, and the City Clerk & Common Council.

- **Special Revenue Funds:** Providing \$79.5 million in funding (22.2% of total expenditures), these Funds are used to account for the proceeds of earmarked revenue or financing activities requiring separate accounting because of legal or regulatory provisions. The City of South Bend has 43 Special Revenue Funds.
 - These funds account for the City’s Venues, Parks & Arts (VPA) Department, Streets Department, Department of Code Enforcement, and the Department of Community Investment, among other priorities.

2020 Budgeted Expenditures by Fund Type

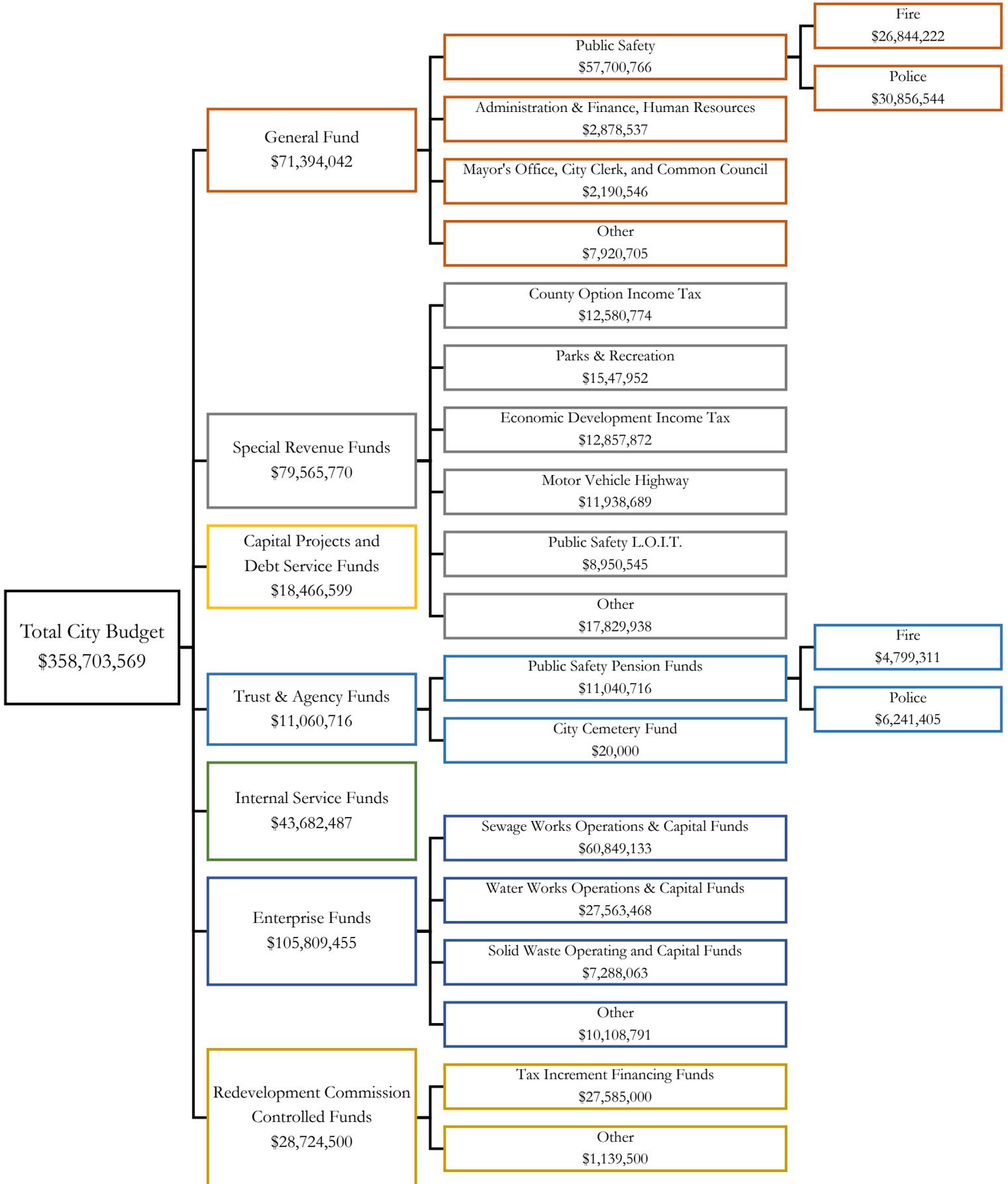




- **Capital Projects & Debt Service Funds:** Because the City of South Bend does not issue debt except for the purpose of funding capital projects, these funds are grouped together. These funds account for large-scale capital projects and principal and interest payments on debt associated with those projects represent total expenditures in 2020 of \$18.5 million (5.1% of total expenditures).
 - The City currently maintains 19 capital projects funds and 10 city-controlled debt service funds
 - Note that this fund grouping does not include capital projects/debt service payments related to enterprise funds or Redevelopment Commission controlled funds, which are accounted for in their respective categories.
- **Enterprise Funds:** Enterprise Funds are generally used to account for activities that are designed to support their operations through charges for services rendered (as opposed to tax revenue). Because they operate and finance themselves much in the way a business would, these funds are sometimes called “business-type” funds. These funds provide \$105.8 million of funding (29.5% of total expenditures).
 - The largest enterprise fund grouping is the Utilities Funds, which provide \$95.7 million in funding for water, wastewater, sewer, and solid waste operations.
 - Other enterprise funds include funds for parking garages, the Building Department, and the Century Center.
- **Internal Service Funds:** Internal Service Funds are used to account for \$43.6 million of expenditures (12.2% of total expenditures), and cover operations that primarily provide services to other departments of the City of South Bend on a cost-reimbursement basis. These 8 funds account for activities such as Central Services (which provides vehicle repairs/maintenance for police, fire, streets, etc.) and the City’s self-funded employee benefits (such as health insurance and parental leave).
- **Trust & Agency Funds:** Trust & Agency funds (\$11 million; 3.1% of total expenditures) are used to account for resources that are ultimately benefitting a party outside of the City Government. The vast majority of expenditures in this fund category are for pension costs for the City’s legacy Police and Firefighters pension plans.
- **Redevelopment Commission Controlled Funds:** The Redevelopment Commission is a body created to develop a strategic plan for eliminating blight and bringing about new development to under-resourced areas in the city. The commission consists of five members (three appointed by the Mayor, two appointed by the Common Council). Controlled Funds total \$28.7 million or 8% of the total 2020 City budget and consist mainly of various Tax Increment Financing (TIF) Districts and the Certified Technology Park. The Redevelopment Commission Controlled Funds pay for debt service as well as other TIF approved expenditures which help attract and retain business in the areas.



2020 Expenditure Summary (Financial Organization Chart)





A full description of each fund is presented in the “Financial Structure & Policies” section of this document.

The City prepares five-year projections every year for all funds.

The City continues to monitor cash reserves and other revenue options, as well as reviewing our priorities with regards to the programs and services we offer, to ensure we do not fall below our cash reserve targets. See “Financial Structure & Policies” section of this document for more information on cash reserve requirements.

2020 Revenue Summary

Total revenue for the City of South Bend is estimated at \$347,904,419 for 2020, which is a 5% decrease from total estimated revenue of \$365,541,362 for 2019. The contributing factors to the decrease in revenue can be seen below:

Revenue Category	2018 Actual	2019 Amended Budget	2020 Adopted Budget	Budget Variance 2019-2020	Percentage Change
Property Taxes	\$80,788,795	\$82,604,579	\$77,482,325	(\$5,122,254)	-6%
Local Income Taxes	32,712,559	34,643,723	33,314,769	(1,328,954)	-4%
Other Taxes	27,059,433	27,528,550	26,262,036	(1,266,514)	-5%
Grants/Intergovernmental	5,786,094	15,069,246	4,983,424	(10,085,822)	-67%
Licenses & Permits	1,895,139	2,041,857	2,077,890	36,033	+2%
Charges for Services	79,633,410	88,703,724	90,903,869	2,200,145	+2%
Fines, Forfeitures, and Fees	1,064,615	1,317,628	1,102,485	(215,143)	-16%
Interest Earnings	4,352,557	6,180,605	3,148,908	(3,031,697)	-49%
Debt Proceeds	23,645,347	1,472,985	4,329,076	2,856,091	+194%
Donations	1,865,951	5,120,939	4,020,243	(1,100,696)	-21%
Payment in Lieu of Taxes	6,332,487	6,340,990	6,221,791	(119,199)	-2%
Other Income	37,477,517	25,082,083	24,535,659	(546,424)	-2%
Interfund Allocations	16,053,826	22,440,553	20,920,632	(1,519,921)	-7%
Interfund Transfers In	39,521,030	46,993,900	48,601,312	1,607,412	+3%
Total Revenue	\$358,188,759	\$365,541,362	\$347,904,419	(\$17,636,943)	-5%

The largest variances from 2019 to 2020 can be explained as follows:

- **Property Taxes:** As mentioned elsewhere in this budget book, the large reduction in property tax revenue is primarily the result of the expiration of the exemption to the Indiana Circuit Breaker Property Tax Cap. This exemption to the tax caps was given to government units in St. Joseph County and Lake County and expires fully in 2020. The City has been planning for this reduction for several years and has sufficient budgetary flexibility and fiscal strength to whether the reduction with minimal impact on City services.
- **Grants/Intergovernmental:** The City received several large grants in 2019, including a \$2.3 million grant for lead testing and a \$3 million Regional Cities grant for the construction and renovation of Howard Park. These large grants were one-time grants and are not expected to continue into 2020.
- **Interest Earnings:** The City’s interest earnings in 2019 were well above expectations and budget. The City attributes this to a strong economy leading to higher rates of returns on the City’s investments. In the interest of fiscal conservatism, the City is not counting on this high interest rate environment continuing into 2020.
- **Debt Proceeds:** All debt proceeds budgeted in 2019 and 2020 come from capital equipment leases. The City anticipates doing two leases in 2020, but only did one lease in 2019.

A full analysis of 2020 revenue is included in the “Financial Summaries” section of this document.

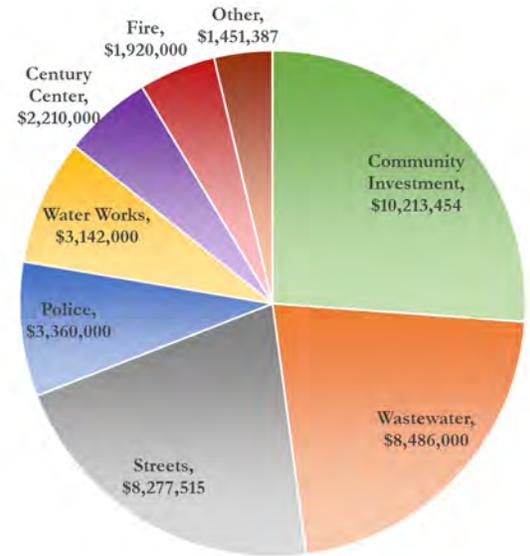


2020 Capital Expenditure Summary

The City of South Bend is investing \$39 million in capital projects in 2020. The bulk of these funds are going to finance investments in local economic development from the City’s Tax Increment Financing (TIF) funds, improvements to the City’s Wastewater Treatment Plant, as well as large-scale streets projects.

Capital projects are financed in one of four ways:

- **Cash:** Capital items purchased outright with City cash.
- **Capital Lease:** Capital items purchased with lease proceeds. Typically, capital leases are paid off over a 4 to 5-year time period. Cash is not impacted as heavily in any particular year.
- **Bond Proceeds:** Capital projects paid for by proceeds from a bond. Typically, bonds are paid off over the useful life of the capital project (e.g. 20 years for infrastructure projects) such that cash is not impacted as heavily in any particular year.
- **Contributed Capital:** Capital items not purchased with City cash.



A full analysis of capital expenditures is included in the “Financial Summaries” section of this document.

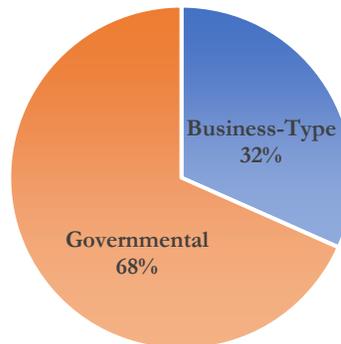
2020 Debt Summary

As of 12/31/2020, the City of South Bend will have total debt outstanding of \$215,970,307, concentrated primarily on economic development and wastewater capital projects:

12/31/2020 Principal Balance = \$215,970,307

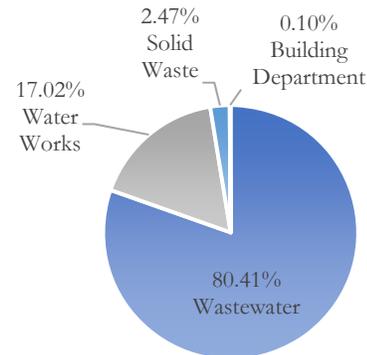
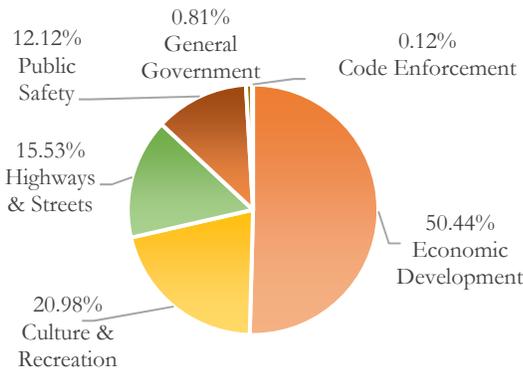
Governmental

Economic Development	74,456,111
Highways & Streets	30,966,916
Culture & Recreation	22,931,959
Public Safety	17,893,100
General Government	1,191,924
Code Enforcement	175,853
Total	\$147,615,864



Business-Type

Wastewater	54,965,330
Water Works	11,631,565
Solid Waste	1,686,261
Building Department	71,287
Total	\$68,354,443



This outstanding principal represents:

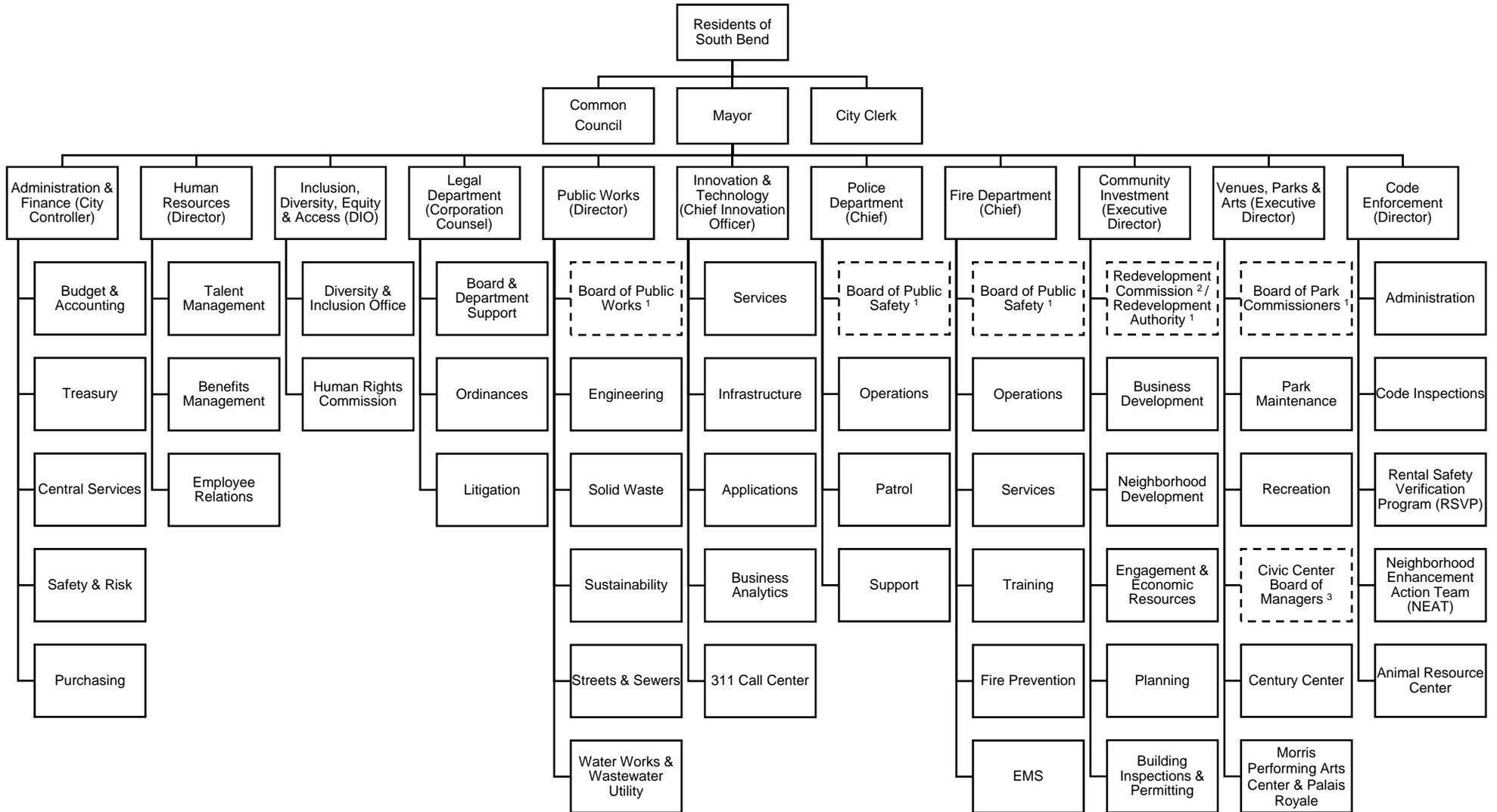
- \$2,125 debt per capita
- 8.9% of net assessed taxable market value (the total value of all property upon which the City can earn property tax revenue)

Annual debt service payments (principal & interest) in 2020 will total \$33.9 million (9.46% of all expenditures). A full analysis of debt is included in the “Financial Summaries” section of this document.



FINANCIAL STRUCTURE & POLICIES

City of South Bend Organization Chart



- (1) Board Members include Mayoral appointees only
- (2) Board Members include 3 Mayoral appointees and 2 Council appointees
- (3) Board Members include 5 Mayoral appointees and 4 Council appointees

Effective January 1, 2020



Detailed Fund Descriptions & Structure

The below lists all funds maintained by the City of South Bend. Major funds (funds which constitute a substantial amount of resources or receive a substantial amount of revenue and are thus presented separately on the financial statements) are indicated in **blue**. All funds listed are appropriated for 2020.

GENERAL FUND

Fund #101: General Fund
MAJOR FUND

To account for general government operations of the municipality, including the Mayor's Office, City Clerk, Common Council, Legal Department, Administration & Finance, Morris Performing Arts Center, Palais Royal Ballroom, Police and Fire Departments and Human Rights. Financing is provided by property taxes as well as other smaller taxes and some user fees.

SPECIAL REVENUE FUNDS

Fund #102: Rainy Day

To account for unused and unencumbered funds that are transferred from a fund that has a tax levy. Revenues in this fund also include special distributions of local income tax.

Fund #201: Parks & Recreation
MAJOR FUND

To account for general operations and capital needs of the Parks and Recreation Department. Financing is provided by property taxes and user fees.

Fund #202: Motor Vehicle Highway

To account for street construction and the operations of the street maintenance department. Financing is provided by state motor vehicle highway distributions.

Fund #209: Studebaker/Oliver Revitalization Grants

To account for expenditures related to the Studebaker and Oliver revitalization projects. Financing is provided by federal and state grants and loans from other organizations.

Fund #210: Economic Development State Grants

To account for expenditures related to projects promoting economic development. Financing is provided by state grants and loan payments. Expenditures include grants and related expenses.

Fund #211: DCI Operating

To account for the operating expenditures related to the South Bend Department of Community Investment (DCI). Financing will be provided by income tax revenue, revenues received from charges for services, and grants.

Fund #212: DCI Grants

To account for revenues received from the U.S. Department of Housing and Urban Development related to community improvement projects.

Fund #216: Police State Seizure

To account for law enforcement expenditures financed by the authorized state or local agencies' sale of confiscated property.

Fund #217: Gifts, Donations & Bequests

To account for donations, gifts, or bequeaths for purposes designated by the donor.

Fund #218: Police Curfew Violations

To account for monies received from penalties paid for curfew violations. Expenditures include Drug Abuse Resistance Education and Juvenile Aid Bureau.

Fund #219: Unsafe Building

To receive fines and fees related to Indiana's Unsafe Building law and account for the expenses incurred for board-ups, demolitions, ordinance violation abatements, and other related services.

Fund #220: Law Enforcement Continuing Education

To account for police fees collected to finance police officers' continuing education, training, and supplies and equipment.

Fund #221: Rental Units Regulation

To account for the revenues and expenditures related to the Landlord Registration and the Rental Safety Verification Program (RSVP) ordinances enacted by the Common Council.



Fund #227: Loss Recovery	To account for compensatory or exemplary damage payments from third parties arising from loss or damage to City tangible or intangible property.
Fund #230: Code Enforcement	To account for the activity of the Department of Code Enforcement including Neighborhood Code Enforcement and the South Bend Animal Resource Center.
Fund #249: Public Safety Local Option Income Tax (LOIT) *MAJOR FUND*	To account for the receipt of the public safety component of the local income tax. Funds are used only to cover the cost of salaries and benefits for sworn police and firefighters.
Fund #251: Local Road and Street	To account for operation and maintenance of local and arterial road and street systems. Financing is provided by state gasoline tax distributions.
Fund #257: Local Option Income Tax (LOIT) Special Distribution	To account for a one-time, special distribution of local income taxes from the State of Indiana for the purpose of infrastructure expenditures.
Fund #258: Human Rights-Federal	To account for expenditures to prevent discrimination and to promote human rights. Financing is provided by federal grants.
Fund #265: Local Road & Bridge Grant	To account for the receipt of the Community Crossings grant and matching revenue and for the payment of expenditures on eligible projects.
Fund #273: Morris and Palais Marketing	To account for marketing and promotion expenditures financed by sponsorship solicitations and donations.
Fund #274: Morris PAC Self-Promotion	To account for earnings on self-promoted events at the Morris Performing Arts Center
Fund #280: Police Block Grants	To account for federal grants which provide financing for police activities.
Fund #289: Hazmat	To account for monies generated by the South Bend Fire Department's response to hazardous materials incidents. Funds are used to purchase, repair, or replace hazmat equipment, or for training and supplies.
Fund #291: Indiana River Rescue	To account for expenditures related to river rescue training. Financing is provided by registration fees.
Fund #292: Police Grants	To account for federal grants which provide financing for police activities.
Fund #294: Regional Police Academy	To account for revenues (tuition) and expenditures (seminars, travel, lectures, and career days) related to the advancement of present and future police officers.
Fund #295: COPS MORE Grant	To account for a grant which provides financing for police activities. The Community-Oriented Policing Services (COPS) Office of the Department of Justice offers grants through the Making Officer Redeployment Effective (MORE) program.
Fund #299: Federal Drug Enforcement	To account for expenditures for drug enforcement. Financing is provided by distributions from the authorized federal agencies' confiscated property sale.
Fund #404: County Option Income Tax (COIT) *MAJOR FUND*	To account for the receipt of the certified shares component of the local income tax. Funds are used to items such as debt service payments, certain organizations' grants and operational subsidies, capital expenditures and other uses as deemed by the Mayor and Council.
Fund #408: Economic Development Income Tax (EDIT) *MAJOR FUND*	To account for the receipt of the economic development component of the local income tax. Funds are used to items such as debt service payments, economic development, capital expenditures benefiting economic development street operations and other uses as deemed by the Mayor and Council.



Fund #410: Urban Development Action Grant (UDAG)	To account for economic development expenditures which are financed by federal grants and loan repayments.
Fund #655: Leaf Collection and Removal (Project ReLeaf)	To account for the expenditures of a program to remove leaves from the City each fall. Financing is provided by a monthly service fee charged to all City residents.
Fund #705: Police K-9 Unit	To account for donations for development and maintenance of the K-9 unit.
Fund #754: Industrial Revolving Fund (IRF)	To report and administer loan funds for small businesses that is governed by a separate Board of Directors which contracts with the City's Community Investment Department for administration services.

DEBT SERVICE FUNDS

Fund #312: 2017 Parks Bond Debt Service	This fund is used to collect a separate property tax levy and is used to pay for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Park District Bonds, Series A-K.
Fund #350: 2018 Fire Station 9 Bond Debt Service	To accumulate monies received as debt service payments from the City and pass them through to trustee banks and bondholders.
Fund #752: Redevelopment Authority Debt Service	To accumulate monies for the payment of Redevelopment Authority bonds issued to refinance bonds issued for construction of a parking garage facility, bonds issued for central development area land acquisition and construction of public improvements, bonds issued to purchase the Palais Royale, bonds issued to refinance bonds issued for construction of Century Center improvements, and bonds issued to refinance bonds issued for renovations to the Morris Performing Art Center.
Fund #755: South Bend Building Corp.	To accumulate monies received as debt service payments from the City and pass them through to trustee banks and bondholders.
Fund #756: Smart Streets Bond Debt Service	To accumulate monies as a reserve for the payment of Smart Streets Bonds related to the conversion of one-way to two-way streets.
Fund #757: 2015 Parks Bond Debt Service	To accumulate monies as a reserve for the payment of the 2015 Parks & Recreation Bond debt service payments.
Fund #760: Eddy Street Commons Bond Debt Service	To accumulate monies as a reserve for the payment of the 2017 Eddy Street Commons Phase II Bond debt service payments.

CAPITAL PROJECTS FUNDS

Fund #401: Coveleski Stadium Capital	To account for expenditures related to the maintenance and improvement of the baseball stadium. Financing is provided by a rental paid by the semi-pro baseball team.
Fund #406: Cumulative Capital Development (CCD)	To account for expenditures relating to the purchase or lease of capital improvements in the City. Financing is provided by a specific property tax levy.
Fund #407: Cumulative Capital Improvement (CCI)	To account for state cigarette tax distributions used for improvement projects.
Fund #412: Major Moves Construction	To account for state distributions used for road construction and other uses authorized by Indiana statute.
Fund #416: Morris Performing Arts Center Capital	To accumulate monies for major repairs and capital improvements to the Morris Performing Arts Center. Financing is provided by a surcharge on ticket sales for events held at the auditorium.



Fund #450: Palais Royale Historic Preservation	To account for expenditures financed by a two percent fee charged for all Palais Royale services.
Fund #287: Fire Department Capital	To account for purchases of necessary equipment for the Fire Department and Emergency Medical Services Department. Financing is provided by ambulance fees.
Fund #451: 2018 Fire Station 9 Bond Capital	To account for the expenditures of bond funds relating to the General Obligation Bonds, Series 2018 to be used for the construction of the new Fire Station #9 and additional classroom for the Fire Training Center.
Fund #453: 2018 Zoo Bond Capital	To account for the expenditures of bond funds relating to the Economic Development Revenue Bonds, Series 2018 to be used for the construction, expansion, renovation, equipping, furnishing and improvement of the Potawatomi Zoo.
Fund #471: 2017 Parks Bond	To account for the expenditures of bond funds relating to the Park District Bonds, Series 2017 A-K to be used for planned capital projects to improve the parks.
Fund #750: Equipment/Vehicle Leasing	To account for proceeds from capital lease-purchase agreements used to finance major equipment needs of the City.
Fund #759: Eddy Street Commons Bond Capital	To account for the expenditures of the bond proceeds from to be spent on Phase II of the mixed-use development near the University of Notre Dame.

ENTERPRISE FUNDS

Fund #600: Consolidated Building	To account for the operation of the consolidated St. Joseph County/ South Bend Building Department.
Fund #601: Parking Garages	To account for the operation and maintenance of the City's parking garages.
Fund #610: Solid Waste Operations	To account for the operations of the Solid Waste department. Revenues come from charging City residents a monthly fee for pick-up and disposal of trash at area landfills and recycling centers.
Fund #611: Solid Waste Capital	To account for debt service and capital expenditures related to the Solid Waste Department.
Fund#620: Water Works Operations *MAJOR FUND*	To account for all revenue and operational expenses of the water utility. This fund is financed through charges for providing water to City residents.
Fund #622: Water Works Capital	To account for the acquisition, construction or improvement of water utility capital assets (including wells, reservoirs, transmission & distribution mains, water meters, pumping equipment, treatment equipment, transportation equipment, etc.)
Fund #624: Water Works Customer Deposit	To account for security deposits collected from utility customers, which are refunded upon termination of service.
Fund #625: Water Works Sinking (Debt Service) Fund	To account for principal and interest payments on obligated debt for the Water Works utility.
Fund #626: Water Works Bond Reserve	To account for the assets held to satisfy the requirements of certain utility bond covenants.
Fund #629: Water Works Reserve Operations & Maintenance	To account for assets held to serve as fiscal protection against the risk of revenue shortfalls, emergencies, or other economic risks that may impact the Water Utility's ability to meet financial commitments.
Fund #640: Sewer Repair Insurance	The City is responsible for the main sewer line; from the main line to the house is the homeowner's responsibility. This program (which charges a monthly fee to residents) protects participating customers who require significant repairs to their sewer line that cannot be accomplished by a plumber.



Fund #641: Sewage Works Operations
MAJOR FUND

To account for the operations of the following divisions of Public Works: Wastewater, Sewer, & Organic Resources (yard waste, leaves, etc.)

Fund #642: Sewage Works Capital

To account for the purchase of capital equipment and major renovations/restorations for the Wastewater and Sewer departments.

Fund #643: Sewage Works Reserve Operations & Maintenance

To account for assets held to serve as fiscal protection against the risk of revenue shortfalls, emergencies, or other economic risks that may impact the Wastewater department's ability to meet financial commitments.

Fund #649: Sewage Works Sinking (Debt Service) Fund

To account for all debt service obligations for Wastewater and Sewers.

Fund #653: Sewage Works Debt Service Reserve

To account for the assets held to satisfy the requirements of certain utility bond covenants.

Fund #654: Sewage Works Customer Deposit

To account for security deposits collected from utility customers, which are refunded upon termination of service.

Fund #667: Storm Sewer Fund

To account for maintenance of the storm sewer system, which consists of sewers, storm inlets, catch basins, manholes, curbs, gutters, ditches, swales, retention and/or detention ponds or basins, dams, and flood control facilities designed for the collection, control, transport or discharge of stormwater. A stormwater utility fee is a fee that produces revenue dedicated to improving drainage, controlling flooding, improving water quality and implementing regulations.

Fund #670: Century Center Operations
MAJOR FUND

To account for the operational needs of the Century Center Convention Center. Financing is provided through the County collection of Hotel/Motel Tax as well as user fees.

Fund #671: Century Center Capital

To account for capital expenditures at the Century Center.

Fund #672: Century Center Energy Savings (Debt Service)

This fund was established in 2015 to account for the debt service payments of the 2015 Century Center Energy Conservation bonds. The bond proceeds were used to make improvements at the Century Center, including a new roof and other energy efficiency projects.

INTERNAL SERVICE FUNDS

Fund #222: Central Services

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

Fund #226: Liability Insurance Premium Reserve

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

Fund #278: Police Take Home Vehicle

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

Fund #279: Innovation/ Information Technology/ 311 Call Center

To account for expenses associated with the 311 Call Center and Department of Innovation & Technology. The Call Center is a customer service support center where residents and business can receive personal assistance with City-related questions and non-emergency services. The IT Dept provides technical services to the various departments within the City. Funding is provided by the departments which benefit from the call center and the IT Dept.



Fund #711: Self-Funded Employee Benefits	To account for employer and employees' contributions for a medical insurance plan and for the payment of medical claims for employees.
Fund #713: Unemployment Compensation Insurance	To account for payment of unemployment claims to the Indiana Department of Workforce Development. Financing is provided by allocating costs to user departments to cover the estimated costs of claims.
Fund #714: Parental Leave	To account for expenses related to the City's Parental Leave Program which provides additional paid time off for employees for the child or adoption of a child. Financing is provided by allocating costs to user departments to cover the estimated costs of the program.

AGENCY & TRUST FUNDS

Pension Trust Fund

Fund #702: 1925 Police Pension	To account for the provision of retirement and disability benefits to police officers hired prior to May 1, 1977. Financing is provided by mandatory contributions by active members, and state pension relief distributions.
Fund #701: 1937 Firefighters' Pension	To account for the provision of retirement and disability benefits to firefighters hired prior to May 1, 1977. Financing is provided by mandatory contributions by active members and state pension relief distributions.

Private Purpose Trust Fund

Fund #730: City Cemetery	To account for expenditures specifically for the City Cemetery. Funding is provided by the sale of cemetery plots and burial expenses.
Fund #731: Bowman Cemetery	To account for the expenditures the City incurs in maintaining the Bowman Cemetery.

REDEVELOPMENT COMMISSION CONTROLLED FUNDS

Tax Increment Financing (TIF) Funds

Fund #324: Tax Increment Financing (TIF) – River West *MAJOR FUND*	To account for the collection of Tax Increment Financing Revenues for the River West Development Area. Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment.
Fund #422: Tax Increment Financing (TIF) – West Washington	To account for expenditures for public improvement projects in the West Washington Economic Development Area. Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment.
Fund #429: Tax Increment Financing (TIF) – River East Development	To account for expenditures for improvements in the northeast development tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment. During TIF consolidation in 2015, this fund was renamed. It was formerly known as the TIF Northeast Development Fund.
Fund #430: Tax Increment Financing (TIF) – Southside Development No. 1	To account for expenditures for improvements in the Southside development tax incremental district no. 1. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.
Fund #435: Tax Increment Financing (TIF) – Douglas Road	To account for expenditures for improvements in the Douglas Road development tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.



Fund #436: Tax Increment Financing (TIF) – River East Residential

To account for expenditures for improvements in the Northeast Neighborhood Residential development tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment. During TIF consolidation in 2015, this fund was renamed. It was formerly known as the TIF Northeast Residential Fund.

Redevelopment Funds

Fund #433: Redevelopment General

To account for eligible redevelopment initiatives designed to improve educational opportunities and address poverty and unemployment in the City. Financing is provided by an annual payment in lieu of taxes from the Pokagon Band of Potawatomi Indians and a small receipt of local income tax.

Fund #439: Certified Technology Park

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

Fund #452: 2018 TIF Park Bond Capital

To account for the expenditures of bond funds relating to the Redevelopment District Bonds, Series 2018 to be used for planned capital projects to improve the parks.

Fund #454: Airport Urban Enterprise Zone

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

Debt Service Funds

Fund #315: Airport 2003 Debt Service Reserve

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

Fund #317: Coveleski Bond Debt Service Reserve

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

Fund #328: SBCDA 2003 Debt Service Reserve

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

Fund #351: 2018 TIF Park Bond Debt Service Reserve

To account for assets held to satisfy bond covenant requirements.



Department – Fund Relationship

Fund Number	Fund Name	General Government	Community Investment	Code Enforcement	Venues, Parks & Arts	Public Safety	Public Works
City Controlled Funds							
101	General Fund						
	Mayor's Office / Community Initiatives	X					
	City Clerk	X					
	Common Council	X					
	WNIT Contract	X					
	Administration & Finance / Human Resources	X					
	Diversity & Inclusion	X					
	Morris Performing Arts Center				X		
	Palais Royale Ballroom				X		
	Legal Department	X					
	Engineering						X
	Office of Sustainability / AmeriCorps Program						X
	Police Department / Police Crime Lab					X	
	Fire Department / EMS					X	
	Human Rights	X					
	Special Revenue Funds						
102	Rainy Day	X					
201	Parks & Recreation				X		
202	Motor Vehicle Highway						X
209	Studebaker-Oliver Revitalizing Grants		X				
210	Economic Development State Grants		X				
211	Department of Community Investment (DCI)		X				
212	Dept of Community Investment Grants		X				
216	Police State Seizures					X	
217	Gift, Donation, Bequest	X	X	X			
218	Police Curfew Violations					X	
219	Unsafe Building Fund			X			
220	Law Enforcement Continuing Education					X	
221	Rental Units Regulation			X			
227	Loss Recovery Fund	X					
249	Public Safety LOIT					X	
251	Local Roads & Streets						X
257	LOIT 2016 Special Distribution						X
258	Human Rights Federal Grant	X					
265	Local Road & Bridge Grant						X
266	MVH Restricted						X
273	Morris PAC / Palais Royale Marketing				X		
274	Morris PAC Self-Promotion				X		
280	Police Block Grants					X	
289	HAZMAT					X	
291	Indiana River Rescue					X	
292	Police Grants					X	
294	Regional Police Academy					X	
295	COPS MORE Grant					X	
299	Police Federal Drug Enforcement					X	
404	County Option Income Tax (COIT)	X	X		X	X	X
408	Economic Development Income Tax (EDIT)	X	X	X	X	X	X
410	Urban Development Action Grant		X				
655	Project ReLeaf						X
705	Police K-9 Unit					X	
754	Industrial Revolving Fund		X			X	



Fund Number	Fund Name	General Government	Community Investment	Code Enforcement	Venues, Parks & Arts	Public Safety	Public Works
City Controlled Funds							
Debt Service Fund							
312	2017 Parks Bond Debt Service				X		
350	2018 Fire Station #9 Debt Service					X	
752	South Bend Redevelopment Authority	X					
755	South Bend Building Corp	X					
756	Smart Streets Debt Service Reserve		X				
757	2015 Parks Bond Debt Service				X		
760	Eddy Street Commons Bond Debt Service		X				
Capital Project Funds							
287	Fire Department Capital					X	
401	Coveleski Stadium Capital				X		
406	Cumulative Capital Development (CCD)				X	X	
407	Cumulative Capital Improvement (CCI)	X			X		
412	Major Moves Construction						X
416	Morris Performing Arts Center Capital				X		
450	Palais Royale Historic Preservation				X		
451	2018 Fire Station #9 Bond Capital						X
452	2018 TIF Park Bond Capital				X		
471	2017 Parks Bond Capital				X		
750	Equipment/Vehicle Leasing	X	X	X	X	X	X
759	Eddy Street Commons Bond Capital		X				
Enterprise Funds							
600	Consolidated Building Fund		X				
601	Parking Garages				X		
610	Solid Waste Operations						X
611	Solid Waste Capital						X
620	Water Works Operations						X
622	Water Works Capital						X
624	Water Works Customer Deposit						X
625	Water Works Sinking (Debt Service)						X
626	Water Works Bond Reserve						X
629	Water Works Reserve O&M						X
640	Sewer Repair Insurance						X
641	Sewage Works Operations						X
642	Sewage Works Capital						X
643	Sewage Works Reserve O&M						X
649	Sewage Sinking (Debt Service)						X
653	Sewage Debt Service Reserve						X
654	Sewage Works Customer Deposit						X
667	Storm Sewer Fund						X
670	Century Center				X		
671	Century Center Capital				X		
672	Century Center Energy Debt Service				X		
Internal Service Funds							
222	Central Services	X					
224	Central Services Capital	X					
226	Liability Insurance	X					
278	Take Home Vehicle Police					X	
279	IT / Innovation / 311 Call Center	X					
711	Self-Funded Employee Benefits	X					
713	Unemployment Compensation	X					
714	Parental Leave Fund	X					



Fund Number	Fund Name	General Government	Community Investment	Code Enforcement	Venues, Parks & Arts	Public Safety	Public Works
City Controlled Funds							
Trust & Agency Funds							
701	Fire Pension					X	
702	Police Pension					X	
730	City Cemetery				X		
731	Bowman Cemetery				X		
Redevelopment Commission Controlled Funds							
Tax Increment Financing Funds							
324	TIF - River West Development Area (Airport)		X				
422	TIF - West Washington		X				
429	TIF - River East Development Area (NE Dev)		X				
430	TIF - Southside Development #1		X				
435	TIF - Douglas Road		X				
436	TIF - River East Residential (NE Res)		X				
Redevelopment Funds							
433	Redevelopment General		X				
439	Certified Technology Park		X				
454	Airport Urban Enterprise Zone		X				
Debt Service Funds							
315	Airport 2003 Debt Reserve		X				
328	SBCDA 2003 Debt Reserve		X				
351	2018 TIF Park Bond Debt Service		X				



Financial Policies

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

Unless otherwise directed by Indiana law, all financial policies are adopted by the City Controller pursuant to the Controller's general authority as head of the Administration and Finance Department under South Bend Municipal Code Section 2-21(b). These policies are reviewed, revised, and updated periodically as appropriate. Accordingly, the policies presented below are subject to change, as determined by the Controller, the Mayor, or, in cases where Indiana law gives authority for the policy to the legislative body, the Common Council. When policies change, the City ensures that all affected parties are notified.

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

Objectives

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

In order to meet these objectives, the City's policies are divided into seven general categories for ease of reference. These categories include: 1) Operating and Budgeting Policies, 2) Capital Improvements Program (CIP), 3) Revenue and Expenditure Policies, 4) Reserve Policies, 5) Debt Management and Administration Policies, 6) Cash Management/Investment Policies, and 7) Accounting, Auditing, and Financial Reporting Policies. It is recommended that all policies included in this document be adhered to.

Operating and Budgeting Policies

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

Operating

1. The City will maintain compliance with all Federal, State, and local legal requirements.
2. The City will continuously pursue an active campaign to maintain existing and create new sources of revenue.



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

Budgeting

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

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



Fund Structure

1. The accounts of the City are organized into funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures (or expenses, as appropriate).
2. Government resources are allocated to and accounted for in individual funds based on the purposes for which they are to be expended and the means by which spending activities are controlled. The City uses governmental funds and proprietary funds. Governmental funds are those through which most governmental functions of the City are financed. The acquisition, uses and balance of the City's expendable financial resources and the related liabilities (except for those accounted for in the enterprise funds) are accounted for through governmental funds.
3. The City's governmental funds are the General Fund, the Special Revenue Funds, the Capital Projects Fund, the Debt Service Funds and Redevelopment Commission Funds.
 - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
 - The Special Revenue Funds are used to account for the proceeds of a specific revenue source (other than major capital projects) that are restricted by legal and regulatory provisions or budgeting contributions for outside sources to finance specific activities. The major Special Revenue Funds include: County Option Income Tax (COIT), Economic Development Income Tax (EDIT), Parks & Recreation, Local Road & Streets, Motor Vehicle Highway, and the Rainy Day Fund.
 - The Capital Project Funds are used to account for financial resources used for the acquisition or construction of major capital facilities and general capital construction, including: streets, parks, and public buildings (other than those financed by enterprise funds).
 - The Debt Service Funds, which include special assessments, are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
4. The enterprise funds are the Water Works, Wastewater/Sewage, Consolidated Building Department, Parking Garages, and Century Center Funds.
5. The Internal Service Funds are Central Services, Liability Insurance, Take Home Police Vehicle, Self-Funded Employee Benefits, Unemployment Compensation, Parental Leave and Innovation & Technology/311 Call Center Funds.
6. The Trust & Agency Funds are primarily Firefighter and Police Pension Funds
7. The Redevelopment Commission Funds are generally for TIF capital projects or for debt service.
8. Creation of new funds should be based on the following criteria:
 - i) The revenue source is ongoing; i.e., more than one fiscal year.
 - ii) The amounts to be recorded are material.
 - iii) Interest income is required to be allocated.
 - iv) The amounts are specifically designated.
 - v) There is not another fund that can be used to account for the revenue source.
 - vi) There are special circumstances that have led management to create the separate fund.
 - vii) If the State or Federal government requires a separate fund to account for a specific source of revenue than such a fund can and must be created.
 - viii) It is a requirement of GAAP to establish the fund.



Capital Improvement Program (CIP) Policies

Assets will be capitalized where: (1) ownership title is held by the City of South Bend, (2) the acquisition cost of the item exceeds the capitalization threshold identified in the following table, and (3) the item has a useful life in excess of one year.

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

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

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

Revenue Policies

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

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

Expenditure/Expense Policies

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

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



Reserve Policies

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

General Fund:

Minimum Cash Reserve – The City will maintain General Fund cash reserves at a level not less than 35 percent of the annual adopted General Fund expenditures. The purpose of these reserves is to alleviate significant unanticipated budget shortfalls and to ensure the orderly provisions of services to residents. This is the minimum level necessary to maintain the City’s creditworthiness and maintain adequate cash flows.

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

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

Enterprise Funds:

Cash Reserves – The City will maintain cash reserves equal to 25% of annual expenditures for most Enterprise Funds, with the exception of the Water and Wastewater Utilities. The Water and Wastewater Utility Funds require a reserve of 5% of annual operating expenditures.

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

Other Funds:

Minimum Cash Reserve – The City will maintain a cash balance in the other funds equal to 10%-50% of annual budgeted expenditures, depending on the specific needs of the fund. Debt Reserve Funds are set up for most debt service obligations and are funded at 100%.

Reserve Deficiencies:

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

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

Debt Policy

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



5. The City shall maintain all spending records related to bond issuance until at least three years after the final maturity is redeemed.
6. The City will maintain good, ongoing communication with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).
7. Accompanying each debt issue will be an assessment of the City's capacity to repay the debt. The assessment will address the effects on the current operating budget, as well as identify the resources that will be utilized to repay the debt.
8. Long-term borrowing will not be used to finance current operations or normal maintenance and will only be considered for significant capital and infrastructure improvements.
9. The City will try to keep the average maturity of general obligation bonds at or below 20 years.
10. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility, the use of an unusual or complex financing or security structure, or due to other factors that cause a negotiated financing to be attractive for the City.
11. Except in extraordinary circumstances, the City will not issue tax or revenue anticipation notes.
12. The City will strive to maintain a reliance on pay-go financing for its capital improvements, whenever possible.
13. The City will follow the general debt limits as stated by Indiana law, which mandates a 2% debt limit on net assessed valuation for certain type of general obligation and other debt.
14. The City will report all debt to the Indiana Department of Local Government Finance (DLGF) using their Gateway Reporting Program.

Refinancing

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

1. There is a net economic benefit.
 - a. In general, refinancing for economic savings will be undertaken whenever net present value savings of at least three (3%) percent of the refunded debt can be achieved.
 - b. Refinancing that produces net present value savings of less than three (3%) percent will be considered on a case-by-case basis.
2. It is needed to modernize covenants that are adversely affecting the City's financial position or operations.
3. The City wants to reduce the principal outstanding in order to achieve future debt service savings and it has available working capital to do so from other sources.

Investment and Cash Management Policies

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

Accounting, Auditing and Financial Reporting Policies

1. The accounting policies of the City of South Bend conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing all governmental



financial transactions and balances in a single accounting entity. Therefore, the City's accounting system is organized and operated on a "fund basis." Each fund is a distinct, self-balancing accounting entity.

2. Governmental funds utilize the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.
3. Property taxes are recognized as revenue in the year for which they are collected. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.
4. The State Board of Accounts requires an annual audit of all accounts of the City by the State Board of Accounts or by certified public accountants selected by the City and approved by the State Board of Accounts. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of South Bend are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.
5. The approval for allowance and write off of transactions related to uncollectible accounts is delegated to the City Controller and the Board of Public Works.
6. The City places continued emphasis on maintenance of an accounting system which provides strong internal budgetary and accounting controls designed to provide reasonable, but not absolute, assurances regarding both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, such as the budget and the *Comprehensive Annual Financial Report (CAFR)* as well as the maintenance of accountability of assets.
7. The City of South Bend issues a CAFR within six months of the close of the previous fiscal year. It will be distributed to the Mayor and Common Council within seven months of the fiscal year. The CAFR will be submitted annually to The Government Finance Officers Association (GFOA) for peer review as part of the *Certificate of Achievement for Excellence in Financial Reporting* program. All reports prepared by the auditors and management's response to those reports will be presented to the Mayor, Common Council President, and City Controller at the audit exit conference.
8. The City offers its employees a defined benefit pension plan through the State of Indiana Public Retirement System (INPRS). The retirement plan issues separate financial statements through the State-run program.

Internal Control

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

Budgetary Controls

In accordance with Indiana statutes, the City maintains budgetary controls integrated within the accounting system. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget (prepared on a cash basis) which is adopted by the Common Council or Redevelopment Commission (depending on the fund) and then reviewed and approved by the State of Indiana Department of Local Government and Finance (DLGF). Activities of the General Fund, special revenue funds, capital project funds, enterprise funds, internal service funds, pension trust funds and debt service funds are included in the annual budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by major budget classification within funds. The Mayor and Common Council may transfer appropriations from one major budget classification to another within a department by ordinance as long as the total appropriations for that fund are not exceeded. Additional appropriations in excess of the original budget must be approved by the Mayor and Common



Council and are also submitted to the DLGF for either approval or acknowledgement (depending on the fund). Additional appropriations for funds approved by the Redevelopment Commission do not require DLGF approval. The deadline for adoption of the annual budget is November 1. The city's fiscal year begins on January 1.

Property Tax Controls

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

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



FINANCIAL SUMMARIES

**City of South Bend
2020 Budget Summary**

Fund Group	Cash Balance 1/1/2020	2020 Revenues	2020 Expenditures	Plus/(Minus) Adjustments	Surplus (Deficit)	Cash Balance 12/31/2020
General Plus Funds - A	63,718,775	96,832,688	96,832,688	-	-	63,718,774
Special Revenue Funds - B	26,996,841	46,307,037	48,630,435	-	(2,323,398)	24,673,443
Internal Service Funds - C	13,822,383	39,764,414	43,610,996	-	(3,846,582)	9,975,801
Grant & Donation Funds - spend down to zero	2,378,328	5,624,839	5,496,689	-	128,150	2,506,479
Trust & Agency Funds	5,197,010	11,280,541	11,060,716	-	219,825	5,416,834
Capital Funds - spend down to zero	6,585,067	21,117,699	20,095,742	-	1,021,957	7,607,024
TIF & Redevelopment Commission Funds - D	16,961,364	29,655,236	28,664,500	-	990,736	17,952,100
Enterprise Funds - E	28,594,153	76,584,167	83,697,509	-	(7,113,342)	21,480,810
Bond Capital Funds - spend down to zero - F	975,223	3,854	-	(979,077)	(975,223)	-
Debt Service Funds - spend down to zero	17,818,536	20,733,944	20,614,294	-	119,650	17,938,188
Grand Total	\$ 183,047,680	\$ 347,904,419	\$ 358,703,569	\$ (979,077)	\$ (11,778,227)	\$ 171,269,453

NOTE: Governmental accounting is unique. A "deficit" doesn't mean the City is spending more money than it has in the bank. It simply means the City is spending more money than it anticipates bringing in during the year. The result is spending down cash reserves. Some funds' cash reserves are meant to be spent down to zero, such as bond and capital funds and grant & donation funds. Other funds hold cash reserves equal to a percent of the fund's annual budget. When cash reserves are higher than the percent requirement, the City can spend down those reserves.

A - The General Plus Funds include the General Fund, County Option Income Tax (COIT) Fund, and Economic Development Income Tax (EDIT) Fund. These funds are crucial to the City's operations, providing funding for public safety, administrative departments, public works projects, community investment activities, debt service, and code enforcement. For 2020, the City adopted a balanced budget for these funds, or a budget in which expenditures do not exceed revenue, with the goal of maintaining strong cash reserves in these key funds.

B - Special Revenue Funds - spend down in this category relates mainly to the unexpected decrease in estimated revenues from the State for gas tax. Due to plans for major capital projects in the works for 2020, the City will spend down the Motor Vehicle Highway Fund and the Local Roads & Streets Fund in order to complete the large capital projects. These funds will be reviewed closely during 2020 and future large capital projects will be prioritized based on the actual revenue received in 2020 and beyond.

C - Internal Service Funds - spend down in this category relates mainly to the Self Funded Employee Benefits fund. Cash has accumulated in this fund over time due to several years of lower than anticipated claims (due in part to the near-site health and wellness center). Therefore, the decision was made to use cash that was previously appropriated to offset expenses in 2020 in lieu of charging departments the full estimated burden in 2020. The cash reserves remain strong in this fund despite the spend down in 2020.

D - TIF (Tax Increment Financing) and Redevelopment Commission Funds - These funds are spent on capital projects as they arise. Funds unspent in one year stay in the fund for future use. TIF proceeds received in 2019 will be spent in 2020 on planned capital and infrastructure projects.

E - Enterprise Funds - spend down in this category is due mainly to the Water and Wastewater funds. Many capital projects are funded through these funds, many of which are budgeted in one year that do not get completed until the next year. Because the City is on a cash basis, the budget does not get "used" until the cash is spent. Water and Wastewater funds also have stand alone operations and maintenance reserve funds due to bond requirements. Those reserves along with the reserves in the actual operations funds remain strong.

F - Bond Capital Funds - the adjustment reflects the anticipated spend down of bond capital proceeds on the approved capital projects.

Changes in Fund Balance													
	2019 Amended Budget						2020 Adopted Budget						
	Cash Balance 1/1/2019	2019 Revenues	2019 Expenditures	Plus/(Minus) Adjustments	Surplus (Deficit)	Cash Balance 12/31/2019	Cash Balance 1/1/2020	2020 Revenues	2020 Expenditures	Plus/(Minus) Adjustments	Surplus (Deficit)	Cash Balance 12/31/2020	
City Controlled Funds													
101	General Fund	38,944,317	68,378,792	66,355,336	-	2,023,456	40,967,773	40,967,773	71,394,042	71,394,042	-	-	40,967,773
Special Revenue Funds													
102	Rainy Day	10,464,997	246,000	-	-	246,000	10,710,997	10,710,997	132,905	-	-	132,905	10,843,902
201	Parks & Recreation	8,298,306	20,695,054	25,744,102	-	(5,049,048)	3,249,258	3,249,258	15,407,952	15,407,952	-	-	3,249,258
202	Motor Vehicle Highway	8,012,501	7,636,499	12,217,319	-	(4,580,820)	3,431,681	3,431,681	7,897,854	8,912,425	-	(1,014,571)	2,417,110
209	Studebaker-Oliver Revitalizing Grants	956,464	125,000	1,011,251	-	(886,251)	70,213	70,213	120,000	25,000	-	95,000	165,213
210	Economic Development State Grants	345,693	747,768	1,055,868	-	(308,100)	37,593	37,593	75,011	72,011	-	3,000	40,593
211	Department of Community Investment (DCI)	731,464	3,068,795	3,152,666	-	(83,871)	647,593	647,593	3,232,000	3,232,000	-	-	647,593
212	Dept of Community Investment Grants	347,782	9,162,304	7,944,915	-	1,217,389	1,565,171	1,565,171	2,914,000	2,911,000	-	3,000	1,568,171
216	Police State Seizures	227,103	35,700	32,000	-	3,700	230,803	230,803	32,281	77,000	-	(44,719)	186,084
217	Gift, Donation, Bequest	165,219	747,093	630,592	-	116,501	281,720	281,720	451,356	356,678	-	94,678	376,398
218	Police Curfew Violations	13,109	500	1,000	-	(500)	12,609	12,609	347	1,000	-	(653)	11,956
219	Unsafe Building	544,556	974,376	1,043,437	-	(69,061)	475,495	475,495	111,500	111,500	-	-	475,495
220	Law Enforcement Continuing Education	446,232	334,710	517,546	-	(182,836)	263,396	263,396	255,121	345,500	-	(90,379)	173,017
221	Rental Units Regulation	10,130	7,650	500	-	7,150	17,280	17,280	345,826	345,826	-	-	17,280
227	Loss Recovery	627,325	14,200	272,506	-	(258,306)	369,019	369,019	4,579	-	-	4,579	373,598
230	Code Enforcement Fund	-	-	-	-	-	-	-	4,087,695	4,087,695	-	-	-
249	Public Safety LOIT	1,958,708	9,270,230	8,566,555	-	703,675	2,662,383	2,662,383	8,776,330	8,950,545	-	(174,215)	2,488,168
251	Local Roads & Streets	3,929,500	4,820,220	7,159,026	-	(2,338,806)	1,590,694	1,590,694	1,893,560	2,995,000	-	(1,101,440)	489,254
257	LOIT Special Distribution	759,357	317,682	901,263	-	(583,581)	175,776	175,776	2,181	-	-	2,181	177,957
258	Human Rights Federal Grant	529,536	175,760	367,191	-	(191,431)	338,105	338,105	151,228	242,448	-	(91,220)	246,885
266	MVH Restricted Fund	-	3,223,897	3,165,223	-	58,674	58,674	58,674	3,041,394	3,026,264	-	15,130	73,804
265	Local Road & Bridge Grant	330,177	1,948,600	2,064,741	-	(116,141)	214,036	214,036	2,002,656	2,000,000	-	2,656	216,692
273	Morris PAC / Palais Royale Marketing	57,485	23,100	30,000	-	(6,900)	50,585	50,585	15,566	20,000	-	(4,434)	46,151
274	Morris PAC Self-Promotion	101,746	127,800	75,000	-	52,800	154,546	154,546	106,794	115,000	-	(8,206)	146,340
280	Police Block Grants	3,992	90	-	-	90	4,082	4,082	51	-	-	51	4,133
289	HAZMAT	19,085	10,600	10,472	-	128	19,213	19,213	10,238	10,000	-	238	19,451
291	Indiana River Rescue	181,646	142,615	135,265	-	7,350	188,996	188,996	92,317	92,300	-	17	189,013
292	Police Grants	26,716	-	-	-	-	26,716	26,716	-	-	-	-	26,716
294	Regional Police Academy	98,680	26,280	22,500	-	3,780	102,460	102,460	21,240	22,500	-	(1,260)	101,200
295	COPS MORE Grant	202,528	268,319	306,904	-	(38,585)	163,943	163,943	31,265	92,000	-	(60,735)	103,208
299	Police Federal Drug Enforcement	153,920	53,130	51,000	-	2,130	156,050	156,050	6,366	51,000	-	(44,634)	111,416
404	County Option Income Tax	11,799,456	14,200,046	17,238,714	-	(3,038,668)	8,760,788	8,760,788	12,580,774	12,580,774	-	-	8,760,788
408	Economic Development Income Tax	15,134,269	13,559,146	14,703,202	-	(1,144,056)	13,990,213	13,990,213	12,857,872	12,857,872	-	-	13,990,213
410	Urban Development Action Grant	28,990	45,865	60,000	-	(14,135)	14,855	14,855	30,500	40,000	-	(9,500)	5,355
655	Project ReLeaf	594,755	460,889	674,962	-	(214,073)	380,682	380,682	456,559	433,460	-	23,099	403,781
705	Police K-9 Unit	2,335	2,060	2,020	-	40	2,375	2,375	4	2,020	-	(2,016)	359
754	Industrial Revolving Fund	1,632,491	232,680	157,000	-	75,680	1,708,171	1,708,171	225,200	149,000	-	76,200	1,784,371
Total Special Revenue Funds		68,736,253	92,704,658	109,314,740	-	(16,610,082)	52,126,171	52,126,171	77,370,522	79,565,770	-	(2,195,248)	49,930,923
Debt Service Fund													
312	2017 Parks Bond Debt Service	147,684	1,264,764	1,181,143	-	83,621	231,305	231,305	1,156,831	1,172,968	-	(16,137)	215,168
313	Football Hall of Fame Debt Service	97,077	27	97,077	(27)	(97,077)	-	-	-	-	-	-	-
350	2018 Fire Station #9 Debt Service	-	321,707	321,707	-	-	-	-	341,231	341,231	-	-	-
752	South Bend Redevelopment Authority	210,492	2,875,883	2,861,269	-	14,614	225,106	225,106	2,875,000	2,865,613	-	9,387	234,493
755	South Bend Building Corp	791,026	2,656,100	2,634,750	-	21,350	812,376	812,376	2,640,586	2,630,085	-	10,501	822,877
756	Smart Streets Debt Service Reserve	1,726,790	1,720,130	1,712,019	-	8,111	1,734,901	1,734,901	1,719,500	1,713,044	-	6,456	1,741,357
757	2015 Parks Bond Debt Service	560,431	382,958	383,732	-	(774)	559,657	559,657	379,756	382,131	-	(2,375)	557,282
760	Eddy Street Commons Debt Service	3,452,908	1,306,917	1,299,125	-	7,792	3,460,700	3,460,700	1,396,625	1,391,625	-	5,000	3,465,700
Total Debt Service Funds		6,986,407	10,528,486	10,490,822	(27)	37,637	7,024,045	7,024,045	10,509,529	10,496,697	-	12,832	7,036,877

Changes in Fund Balance													
	2019 Amended Budget						2020 Adopted Budget						
	Cash Balance	2019	2019	Plus/(Minus)	Surplus	Cash Balance	Cash Balance	2020	2020	Plus/(Minus)	Surplus	Cash Balance	
	1/1/2019	Revenues	Expenditures	Adjustments	(Deficit)	12/31/2019	1/1/2020	Revenues	Expenditures	Adjustments	(Deficit)	12/31/2020	
Capital Funds													
287	Fire Department Capital	4,109,519	1,218,092	4,612,275	-	(3,394,183)	715,336	715,336	1,885,117	1,923,009	-	(37,892)	677,444
377	Professional Sports Development	-	546,719	533,304	(13,415)	-	-	-	-	-	-	-	-
401	Coveleski Stadium Capital	73,435	44,215	104,622	-	(60,407)	13,028	13,028	30,162	30,000	-	162	13,190
406	Cumulative Capital Development	529,328	513,477	825,277	-	(311,800)	217,528	217,528	425,543	587,817	-	(162,274)	55,254
407	Cumulative Capital Improvement	447,850	243,941	28,000	-	215,941	663,791	663,791	249,433	430,000	-	(180,567)	483,224
412	Major Moves Construction	2,772,697	644,921	2,641,236	-	(1,996,315)	776,382	776,382	501,328	500,000	-	1,328	777,710
416	Morris Performing Arts Center Capital	379,010	146,740	225,462	-	(78,722)	300,288	300,288	108,354	135,000	-	(26,646)	273,642
450	Palais Royale Historic Preservation	129,405	21,023	111,967	-	(90,944)	38,461	38,461	15,229	35,000	-	(19,771)	18,690
451	2018 Fire Station #9 Bond Capital	3,502,969	40,380	3,232,757	-	(3,192,377)	310,592	310,592	3,854	-	(314,446)	(310,592)	-
453	2018 Zoo Bond Capital	3,264,859	35,141	3,300,000	-	(3,264,859)	-	-	-	-	-	-	-
471	2017 Parks Bond Capital	12,975,703	260,530	12,760,867	-	(12,500,337)	475,366	475,366	-	-	(475,366)	(475,366)	-
677	Football Hall of Fame Capital	425,528	2,312	3,514	(424,326)	(425,528)	-	-	-	-	-	-	-
750	Equipment/Vehicle Leasing	2,942,040	1,489,985	3,651,596	-	(2,161,611)	780,429	780,429	4,329,076	4,329,076	-	-	780,429
751	2015 Parks Bond Capital	471,687	840	474,187	1,660	(471,687)	-	-	-	-	-	-	-
753	Smart Streets Bond Capital	68,843	124	70,000	1,033	(68,843)	-	-	-	-	-	-	-
759	Eddy Street Commons Bond Capital	7,650,244	65	7,650,241	(68)	(7,650,244)	-	-	-	-	-	-	-
Total Capital Funds		39,743,117	5,208,505	40,225,305	(435,116)	(35,451,916)	4,291,201	4,291,201	7,548,096	7,969,902	(789,812)	(1,211,618)	3,079,583
Enterprise Funds													
288	Emergency Medical Services Operating	1,961,341	6,552,870	6,505,669	-	47,201	2,008,542	2,008,542	-	1,771,992	-	(1,771,992)	236,550
600	Consolidated Building Fund	2,097,307	4,925,869	5,088,302	-	(162,433)	1,934,874	1,934,874	1,800,751	1,727,493	-	73,258	2,008,132
601	Parking Garages	1,329,185	1,321,052	1,906,584	-	(585,532)	743,653	743,653	1,356,448	1,180,495	-	175,953	919,606
610	Solid Waste Operations	526,853	5,526,415	5,724,543	-	(198,128)	328,725	328,725	5,617,150	6,056,714	-	(439,564)	(110,839)
611	Solid Waste Capital	44,603	1,137,766	1,132,616	-	5,150	49,753	49,753	1,231,966	1,231,349	-	617	50,370
620	Water Works Operations	4,629,470	21,014,634	22,812,916	-	(1,798,282)	2,831,188	2,831,188	21,384,863	22,499,982	-	(1,115,119)	1,716,069
622	Water Works Capital	1,892,832	3,414,530	3,981,291	800,000	233,239	2,126,071	2,126,071	3,987,000	3,142,000	-	845,000	2,971,071
624	Water Works Customer Deposit	1,506,992	37,000	37,000	-	-	1,506,992	1,506,992	20,000	20,000	-	-	1,506,992
625	Water Works Sinking (Debt Service)	1,730,279	2,041,041	3,757,230	-	(1,716,189)	14,090	14,090	1,841,486	1,841,486	-	-	14,090
626	Water Works Bond Reserve	1,426,313	37,000	37,000	-	-	1,426,313	1,426,313	20,000	20,000	-	-	1,426,313
629	Water Works Reserve Operations & Maintenance	2,670,169	296,552	71,000	-	225,552	2,895,721	2,895,721	240,000	40,000	-	200,000	3,095,721
640	Sewer Repair Insurance	2,019,718	686,543	663,186	-	23,357	2,043,075	2,043,075	670,302	657,536	-	12,766	2,055,841
641	Sewage Works Operations	15,201,615	38,513,494	46,142,937	-	(7,629,443)	7,572,172	7,572,172	39,368,220	43,775,582	-	(4,407,362)	3,164,810
642	Sewage Works Capital	9,122,983	5,696,286	15,023,292	-	(9,327,006)	(204,023)	(204,023)	8,271,000	7,661,000	-	610,000	405,977
643	Sewage Works Reserve Operations & Maintenance	5,399,084	270,717	119,000	-	151,717	5,550,801	5,550,801	120,000	120,000	-	-	5,550,801
649	Sewage Sinking (Debt Service)	966,030	7,895,726	7,781,226	-	114,500	1,080,530	1,080,530	7,833,015	7,785,015	-	48,000	1,128,530
653	Sewage Debt Service Reserve	4,204,246	84,395	-	-	84,395	4,288,641	4,288,641	45,000	-	-	45,000	4,333,641
654	Sewage Works Customer Deposit	-	600	600	-	-	-	-	25,000	25,000	-	-	-
667	Storm Sewer Fund	-	600,835	600,000	-	835	835	835	1,041,360	825,000	-	216,360	217,195
670	Century Center	1,533,009	4,557,922	4,913,357	-	(355,435)	1,177,574	1,177,574	4,940,073	4,997,715	-	(57,642)	1,119,932
671	Century Center Capital	857,363	189,605	83,000	-	106,605	963,968	963,968	10,000	20,000	-	(10,000)	953,968
672	Century Center Energy Conservation Debt Svc	170,609	433,912	416,424	-	17,488	188,097	188,097	412,296	411,096	-	1,200	189,297
Total Enterprise Funds		59,290,000	105,234,764	126,797,173	800,000	(20,762,409)	38,527,591	38,527,591	100,235,930	105,809,455	-	(5,573,525)	32,954,067
Internal Service Funds													
222	Central Services	1,005,873	13,876,870	14,666,498	-	(789,628)	216,245	216,245	13,387,692	13,303,279	-	84,413	300,658
224	Central Services Capital	168,606	378,120	402,671	-	(24,551)	144,055	144,055	73,491	71,491	-	2,000	146,055
226	Liability Insurance	3,705,796	5,217,427	5,465,770	-	(248,343)	3,457,453	3,457,453	2,945,222	4,059,232	-	(1,114,010)	2,343,443
278	Take Home Vehicle Police	750,703	23,160	50,000	-	(26,840)	723,863	723,863	14,152	50,000	-	(35,848)	688,015
279	IT / Innovation / 311 Call Center	2,765,025	8,166,138	10,001,456	-	(1,835,318)	929,707	929,707	6,699,620	7,406,926	-	(707,306)	222,401
711	Self-Funded Employee Benefits	12,026,307	13,938,588	17,642,986	-	(3,704,398)	8,321,909	8,321,909	16,451,280	18,482,713	-	(2,031,433)	6,290,476
713	Unemployment Compensation	209,023	4,475	70,000	-	(65,525)	143,498	143,498	8,546	55,000	-	(46,454)	97,044
714	Parental Leave Fund	51,251	174,151	195,694	-	(21,543)	29,708	29,708	257,902	253,846	-	4,056	33,764
Total Internal Service Funds		20,682,584	41,778,929	48,495,075	-	(6,716,146)	13,966,438	13,966,438	39,837,905	43,682,487	-	(3,844,582)	10,121,856

Changes in Fund Balance													
	2019 Amended Budget						2020 Adopted Budget						
	Cash Balance	2019	2019	Plus/(Minus)	Surplus	Cash Balance	Cash Balance	2020	2020	Plus/(Minus)	Surplus	Cash Balance	
	1/1/2019	Revenues	Expenditures	Adjustments	(Deficit)	12/31/2019	1/1/2020	Revenues	Expenditures	Adjustments	(Deficit)	12/31/2020	
Trust & Agency Funds													
701	Fire Pension	315,853	5,219,938	5,112,457	-	107,481	423,334	423,334	4,906,502	4,799,311	-	107,191	530,525
702	Police Pension	947,846	6,365,380	6,425,902	-	(60,522)	887,324	887,324	6,368,128	6,241,405	-	126,723	1,014,047
718	State Tax Withholding Fund	324,526	-	-	-	-	324,526	324,526	-	-	-	-	324,526
725	Morris / Palais Box Office	2,226,914	-	-	-	-	2,226,914	2,226,914	-	-	-	-	2,226,914
726	Police Distributions Payable	838,526	-	-	-	-	838,526	838,526	-	-	-	-	838,526
730	City Cemetery	28,987	680	-	-	680	29,667	29,667	120	20,000	-	(19,880)	9,787
731	Bowman Cemetery	455,998	10,720	-	-	10,720	466,718	466,718	5,791	-	-	5,791	472,509
Total Trust & Agency Funds		5,138,651	11,596,718	11,538,359	-	58,359	5,197,010	5,197,010	11,280,541	11,060,716	-	219,825	5,416,834
Total City Controlled Funds		239,521,329	335,430,852	413,216,810	364,857	(77,421,101)	162,100,228	162,100,228	318,176,565	329,979,069	(789,812)	(12,592,316)	149,507,913
Redevelopment Commission Controlled Funds													
Tax Increment Financing Funds													
324	TIF - River West Development Area (Airport)	31,738,300	19,697,434	43,484,951	-	(23,787,517)	7,950,783	7,950,783	17,448,377	18,000,000	-	(551,623)	7,399,160
422	TIF - West Washington	1,801,466	317,570	1,695,130	-	(1,377,560)	423,906	423,906	329,982	400,000	-	(70,018)	353,888
425	Redevelopment Retail Area (Leighton Plaza)	8,388	293	8,592	(89)	(8,388)	-	-	-	-	-	-	-
429	TIF - River East Development Area (NE Dev)	10,994,678	2,946,468	12,201,982	-	(9,255,514)	1,739,164	1,739,164	2,826,336	2,800,000	-	26,336	1,765,500
430	TIF - Southside Development #1	9,455,102	871,243	10,352,728	2,000,000	(7,481,485)	1,973,617	1,973,617	2,058,569	2,000,000	-	58,569	2,032,186
435	TIF - Douglas Road	204,331	4,664	208,000	-	(203,336)	995	995	-	-	-	-	995
436	TIF - River East Residential (NE Res)	2,990,020	4,972,840	4,275,000	-	697,840	3,687,860	3,687,860	5,810,197	4,385,000	-	1,425,197	5,113,057
Total Tax Increment Financing Funds		57,192,286	28,810,512	72,226,383	1,999,911	(41,415,960)	15,776,326	15,776,326	28,473,461	27,585,000	-	888,461	16,664,786
Redevelopment Funds													
433	Redevelopment General	615,795	1,280,027	1,074,000	-	206,027	821,822	821,822	1,173,775	1,029,500	-	144,275	966,097
439	Certified Technology Park	624,204	11,102	625,000	-	(613,898)	10,306	10,306	-	-	-	-	10,306
452	2018 TIF Park Bond Capital	10,429,340	186,070	10,426,145	-	(10,240,075)	189,265	189,265	-	-	(189,265)	(189,265)	-
454	Airport Urban Enterprise Zone	393,651	9,260	50,000	-	(40,740)	352,911	352,911	8,000	50,000	-	(42,000)	310,911
Total Redevelopment Funds		12,062,990	1,486,459	12,175,145	-	(10,688,686)	1,374,304	1,374,304	1,181,775	1,079,500	(189,265)	(86,990)	1,287,314
Debt Service Funds													
315	Airport 2003 Debt Reserve	1,040,462	26,000	26,000	-	-	1,040,462	1,040,462	20,000	20,000	-	-	1,040,462
317	Coveleski Debt Service Reserve	526,587	3,086	527,518	(2,155)	(526,587)	-	-	-	-	-	-	-
328	SBCDA 2003 Debt Reserve	1,739,495	40,000	40,000	-	-	1,739,495	1,739,495	40,000	40,000	-	-	1,739,495
351	2018 TIF Park Bond Debt Service Reserve	993,495	23,370	-	-	23,370	1,016,865	1,016,865	12,618	-	-	12,618	1,029,483
Total Debt Service Funds		4,300,039	92,456	593,518	(2,155)	(503,217)	3,796,822	3,796,822	72,618	60,000	-	12,618	3,809,440
Total Redevelopment Commission Funds		73,555,315	30,389,427	84,995,046	1,997,756	(54,605,619)	20,947,452	20,947,452	29,727,854	28,724,500	(189,265)	814,089	22,140,071
Grand Total		313,076,644	365,820,279	498,211,856	2,362,613	(132,026,720)	183,047,680	183,047,680	347,904,419	358,703,569	(979,077)	(11,778,227)	171,647,984
NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL													

Revenue & Expenditure Summary

Fund Type	2017 Actual	2018 Actual	2019 Amended Budget	2020 Adopted Budget	2019-2020 Change	2019-2020 Percent Change
<u>Revenues</u>						
City Controlled Funds						
General Fund	\$ 59,227,689	\$ 62,146,619	\$ 68,378,792	\$ 71,394,042	\$ 3,015,250	4.4%
Special Revenue Funds	68,286,886	77,291,447	92,704,658	77,370,522	(15,334,136)	-16.5%
Debt Service Funds	15,122,067	11,551,364	10,528,486	10,509,529	(18,957)	-0.2%
Capital Funds	47,287,835	16,037,567	5,208,505	7,548,096	2,339,591	44.9%
Enterprise Funds	92,716,930	95,217,488	105,234,764	100,235,930	(4,998,834)	-4.8%
Internal Service Funds	34,044,917	36,997,506	41,778,929	39,837,905	(1,941,024)	-4.6%
Trust & Agency Funds	11,151,297	11,191,223	11,596,718	11,280,541	(316,177)	-2.7%
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds	31,156,387	35,042,712	28,810,512	28,473,461	(337,051)	-1.2%
Redevelopment Funds	266,247	11,661,007	1,486,459	1,181,775	(304,684)	-20.5%
Redevelopment Debt Service Funds	30,207	1,051,826	92,456	72,618	(19,838)	-21.5%
Total Revenue	\$ 359,290,460	\$ 358,188,759	\$ 365,820,279	\$ 347,904,419	(\$ 17,915,860)	-4.9%
<u>Expenditures</u>						
City Controlled Funds						
General Fund	\$ 57,324,663	\$ 59,453,854	\$ 66,355,336	\$ 71,394,042	\$ 5,038,706	7.6%
Special Revenue Funds	66,592,082	70,885,046	109,314,740	79,565,770	(29,748,970)	-27.2%
Debt Service Funds	18,680,285	18,089,099	14,142,418	14,825,773	683,355	4.8%
Capital Funds	18,180,526	19,559,377	36,573,709	3,640,826	(32,932,883)	-90.0%
Enterprise Funds	93,968,178	89,694,851	126,797,173	105,809,455	(20,987,718)	-16.6%
Internal Service Funds	29,475,099	34,802,795	48,495,075	43,682,487	(4,812,588)	-9.9%
Trust & Agency Funds	10,762,728	10,820,521	11,538,359	11,060,716	(477,643)	-4.1%
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds	29,572,822	34,072,522	72,226,383	27,585,000	(44,641,383)	-61.8%
Redevelopment Funds	1,801,133	608,436	12,175,145	1,079,500	(11,095,645)	-91.1%
Redevelopment Debt Service Funds	24,043	45,836	593,518	60,000	(533,518)	-89.9%
Total Expenditures	\$ 326,381,559	\$ 338,032,337	\$ 498,211,856	\$ 358,703,569	(\$ 139,508,287)	-28.0%
<u>Surplus (Deficit)</u>						
City Controlled Funds						
General Fund	\$ 1,903,025	\$ 2,692,765	\$ 2,023,456	\$ 0	(\$ 2,023,456)	-100.0%
Special Revenue Funds	1,694,804	6,406,401	(16,610,082)	(2,195,248)	14,414,834	-86.8%
Debt Service Funds	(3,558,218)	(6,537,735)	(3,613,932)	(4,316,244)	(702,312)	19.4%
Capital Funds	29,107,309	(3,521,809)	(31,365,204)	3,907,270	35,272,474	-112.5%
Enterprise Funds	(1,251,249)	5,522,637	(21,562,409)	(5,573,525)	15,988,884	-74.2%
Internal Service Funds	4,569,818	2,194,711	(6,716,146)	(3,844,582)	2,871,564	-42.8%
Trust & Agency Funds	388,570	370,702	58,359	219,825	161,466	276.7%
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds	1,583,565	970,190	(43,415,871)	888,461	44,304,332	-102.0%
Redevelopment Funds	(1,534,886)	11,052,572	(10,688,686)	102,275	10,790,961	-101.0%
Redevelopment Debt Service Funds	6,163	1,005,989	(501,062)	12,618	513,680	-102.5%
Total Surplus (Deficit)	\$ 32,908,901	\$ 20,156,422	(\$ 132,391,577)	(\$ 10,799,150)	\$ 121,592,427	-91.8%

Refer to discussions throughout the document for explanations on various increases and decreases above.

**City of South Bend
2020 Adopted Budget - Revenue by Type**

Fund No.	Fund Name	Property Taxes	Local Income Taxes	Other Taxes	Grants / Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	Interfund Transfers In	Total
City Controlled Funds															
101	General Fund	39,697,892	-	4,295,772	244,724	266,700	5,450,877	9,525	8,523,017	-	1,357,500	470,000	1,414,278	9,663,757	71,394,042
Special Revenue Funds															
102	Rainy Day	-	-	-	-	-	-	-	-	-	-	132,905	-	-	132,905
201	Parks & Recreation	9,340,797	-	845,000	-	-	3,036,794	-	-	-	1,215,000	87,861	82,500	800,000	15,407,952
202	Motor Vehicle Highway	-	-	3,041,250	-	3,000	232,670	-	149,020	-	-	28,864	5,300	4,437,750	7,897,854
209	Studebaker-Oliver Revitalizing Grants	-	-	-	-	-	-	-	-	-	-	20,000	100,000	-	120,000
210	Economic Development State Grants	-	-	-	-	-	-	-	-	-	-	3,000	72,011	-	75,011
211	Department of Community Investment (DCI)	-	-	-	464,500	-	249,070	40,000	174,531	-	-	15,000	-	2,288,899	3,232,000
212	Dept of Community Investment Grants	-	-	-	2,711,000	-	-	-	-	-	-	-	203,000	-	2,914,000
216	Police State Seizures	-	-	30,000	-	-	-	-	-	-	-	2,281	-	-	32,281
217	Gift, Donation, Bequest	-	-	-	-	-	-	-	-	-	446,743	4,613	-	-	451,356
218	Police Curfew Violations	-	-	-	-	-	-	200	-	-	-	147	-	-	347
219	Unsafe Building	-	-	-	-	-	-	111,100	-	-	-	-	400	-	111,500
220	Law Enforcement Continuing Education	-	-	-	-	-	120,000	111,000	-	-	1,000	2,121	21,000	-	255,121
221	Rental Units Regulation	-	-	-	-	-	-	100,000	-	-	-	200	-	245,626	345,826
227	Loss Recovery	-	-	-	-	-	-	-	-	-	-	4,579	-	-	4,579
230	Code Enforcement Fund	-	-	-	-	31,200	53,250	304,000	76,927	-	-	-	2,725	3,619,593	4,087,695
249	Public Safety LOIT	-	8,766,330	-	-	-	-	-	-	-	-	10,000	-	-	8,776,330
251	Local Roads & Streets	-	-	1,539,462	350,000	-	-	-	-	-	-	4,098	-	-	1,893,560
257	LOIT Special Distribution	-	-	-	-	-	-	-	-	-	-	2,181	-	-	2,181
258	Human Rights Federal Grant	-	-	-	138,200	-	-	-	-	-	-	5,978	7,050	-	151,228
266	MVH Restricted Fund	-	-	3,041,250	-	-	-	-	-	-	-	144	-	-	3,041,394
265	Local Road & Bridge Grant	-	-	-	1,000,000	-	-	-	-	-	-	2,656	-	1,000,000	2,002,656
273	Morris PAC / Palais Royale Marketing	-	-	-	-	-	15,000	-	-	-	-	566	-	-	15,566
274	Morris PAC Self-Promotion	-	-	-	-	-	105,000	-	-	-	-	1,794	-	-	106,794
280	Police Block Grants	-	-	-	-	-	-	-	-	-	-	51	-	-	51
289	HAZMAT	-	-	-	-	-	10,000	-	-	-	-	238	-	-	10,238
291	Indiana River Rescue	-	-	-	-	-	90,000	-	-	-	-	2,317	-	-	92,317
294	Regional Police Academy	-	-	-	-	-	20,000	-	-	-	-	1,240	-	-	21,240
295	COPS MORE Grant	-	-	-	-	-	-	10,000	-	-	-	1,265	20,000	-	31,265
299	Police Federal Drug Enforcement	-	-	5,000	-	-	-	-	-	-	-	1,366	-	-	6,366
404	County Option Income Tax	-	12,440,774	-	-	-	-	-	-	-	-	100,000	40,000	-	12,580,774
408	Economic Development Income Tax	-	12,098,890	-	-	-	150,000	354,660	-	-	-	254,322	-	-	12,857,872
410	Urban Development Action Grant	-	-	-	-	-	-	-	-	-	-	500	30,000	-	30,500
655	Project ReLeaf	-	-	-	-	-	451,610	-	-	-	-	4,949	-	-	456,559
705	Police K-9 Unit	-	-	-	-	-	-	-	-	-	-	4	-	-	4
754	Industrial Revolving Fund	-	-	-	-	-	-	-	-	-	-	-	225,200	-	225,200
	Total Special Revenue Funds	9,340,797	33,305,994	8,501,962	4,663,700	34,200	4,533,394	1,030,960	400,478	-	1,662,743	695,240	809,186	12,391,868	77,370,522
Debt Service Funds															
312	2017 Parks Bond Debt Service	1,111,962	-	42,232	-	-	-	-	-	-	-	2,637	-	-	1,156,831
350	2018 Fire Station #9 Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	341,231	341,231
752	South Bend Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	4,500	-	2,870,500	2,875,000
755	South Bend Building Corp	-	-	-	-	-	-	-	-	-	-	4,000	-	2,636,586	2,640,586
756	Smart Streets Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	3,000	-	1,716,500	1,719,500
757	2015 Parks Bond Debt Service	-	-	-	-	-	-	-	-	-	-	2,000	-	377,756	379,756
760	Eddy Street Commons Bond Debt Service	-	-	-	-	-	-	-	-	-	-	6,000	-	1,390,625	1,396,625
	Total Debt Service Funds	1,111,962	-	42,232	-	-	-	-	-	-	-	22,137	-	9,333,198	10,509,529

City of South Bend
2020 Adopted Budget - Revenue by Type

Fund No.	Fund Name	Property Taxes	Local Income Taxes	Other Taxes	Grants / Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	Interfund Transfers In	Total
	Capital Funds														
287	Fire Department Capital	-	-	-	75,000	-	1,801,814	-	-	-	-	8,303	-	-	1,885,117
401	Coveleski Stadium Capital	-	-	-	-	-	30,000	-	-	-	-	162	-	-	30,162
406	Cumulative Capital Development	415,213	-	10,000	-	-	-	-	-	-	-	330	-	-	425,543
407	Cumulative Capital Improvement	-	-	240,933	-	-	-	-	-	-	-	8,500	-	-	249,433
412	Major Moves Construction	-	-	-	-	-	-	-	-	-	-	8,000	493,328	-	501,328
416	Morris Performing Arts Center Capital	-	-	-	-	-	105,000	-	-	-	-	3,354	-	-	108,354
450	Palais Royale Historic Preservation	-	-	-	-	-	15,000	-	-	-	-	229	-	-	15,229
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	-	-	-	-	-	3,854	-	-	3,854
750	Equipment/Vehicle Leasing	-	-	-	-	-	-	-	-	4,329,076	-	-	-	-	4,329,076
	Total Capital Funds	415,213	-	250,933	75,000	-	1,951,814	-	-	4,329,076	-	32,732	493,328	-	7,548,096
	Enterprise Funds														
600	Consolidated Building Fund	-	-	-	-	1,772,550	-	-	-	-	-	25,201	3,000	-	1,800,751
601	Parking Garages	-	-	-	-	-	1,281,977	62,000	-	-	-	11,271	1,200	-	1,356,448
610	Solid Waste Operations	-	-	-	-	-	5,604,450	-	-	-	-	-	12,700	-	5,617,150
611	Solid Waste Capital	-	-	-	-	-	-	-	-	-	-	617	-	1,231,349	1,231,966
620	Water Works Operations	-	-	-	-	-	19,419,036	-	1,788,327	-	-	30,000	47,500	100,000	21,384,863
622	Water Works Capital	-	-	-	-	-	100,000	-	-	-	-	25,000	-	3,862,000	3,987,000
624	Water Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	20,000	-	-	20,000
625	Water Works Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	20,000	-	1,821,486	1,841,486
626	Water Works Bond Reserve	-	-	-	-	-	-	-	-	-	-	20,000	-	-	20,000
629	Water Works Reserve Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	40,000	-	200,000	240,000
640	Sewer Repair Insurance	-	-	-	-	-	645,105	-	-	-	-	25,197	-	-	670,302
641	Sewage Works Operations	-	-	-	-	-	38,680,677	-	446,759	-	-	45,000	50,784	145,000	39,368,220
642	Sewage Works Capital	-	-	-	-	-	300,000	-	-	-	-	60,000	-	7,911,000	8,271,000
643	Sewage Works Reserve Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	120,000	-	-	120,000
649	Sewage Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	45,000	-	7,788,015	7,833,015
653	Sewage Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	45,000	-	-	45,000
654	Sewage Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000
667	Storm Sewer Fund	-	-	-	-	-	1,041,360	-	-	-	-	-	-	-	1,041,360
670	Century Center	-	-	1,275,000	-	-	3,590,320	-	68,478	-	-	-	6,275	-	4,940,073
671	Century Center Capital	-	-	-	-	-	-	-	-	-	-	10,000	-	-	10,000
672	Century Center Energy Conservation Debt Svc	-	-	221,437	-	-	-	-	-	-	-	1,200	95,720	93,939	412,296
	Total Enterprise Funds	-	-	1,496,437	-	1,772,550	70,662,925	62,000	2,303,564	-	-	568,486	217,179	23,152,789	100,235,930
	Internal Service Funds														
222	Central Services	-	-	-	-	4,440	8,304,859	-	122,143	-	-	12,000	4,944,250	-	13,387,692
224	Central Services Capital	-	-	-	-	-	-	-	-	-	-	2,000	-	71,491	73,491
226	Liability Insurance	-	-	-	-	-	-	-	2,914,500	-	-	28,722	2,000	-	2,945,222
278	Take Home Vehicle Police	-	-	-	-	-	-	-	-	-	-	8,432	5,720	-	14,152
279	IT / Innovation / 311 Call Center	-	-	-	-	-	-	-	6,656,930	-	-	10,000	32,690	-	6,699,620
711	Self-Funded Employee Benefits	-	-	-	-	-	-	-	-	-	-	77,097	16,374,183	-	16,451,280
713	Unemployment Compensation	-	-	-	-	-	-	-	-	-	-	1,189	7,357	-	8,546
714	Parental Leave Fund	-	-	-	-	-	-	-	-	-	-	414	257,488	-	257,902
	Total Internal Service Funds	-	-	-	-	4,440	8,304,859	-	9,693,573	-	-	139,854	21,623,688	71,491	39,837,905

**City of South Bend
2020 Adopted Budget - Revenue by Type**

Fund No.	Fund Name	Property Taxes	Local Income Taxes	Other Taxes	Grants / Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	Interfund Transfers In	Total
	Trust & Agency Funds														
701	Fire Pension	-	-	4,900,000	-	-	-	-	-	-	-	6,502	-	-	4,906,502
702	Police Pension	-	-	6,347,700	-	-	-	-	-	-	-	12,428	8,000	-	6,368,128
730	City Cemetery	-	-	-	-	-	-	-	-	-	-	120	-	-	120
731	Bowman Cemetery	-	-	-	-	-	-	-	-	-	-	5,791	-	-	5,791
	Total Trust & Agency Funds	-	-	11,247,700	-	-	-	-	-	-	-	24,841	8,000	-	11,280,541
	Total City Funds	50,565,864	33,305,994	25,835,036	4,983,424	2,077,890	90,903,869	1,102,485	20,920,632	4,329,076	3,020,243	1,953,290	24,565,659	54,613,103	318,176,565
	Redevelopment Commission Controlled Funds														
	Tax Increment Financing Funds														
324	TIF - River West Development Area (Airport)	16,411,377	-	397,000	-	-	-	-	-	-	-	580,000	-	60,000	17,448,377
422	TIF - West Washington	289,982	-	-	-	-	-	-	-	-	-	40,000	-	-	329,982
429	TIF - River East Development Area (NE Dev)	2,586,336	-	-	-	-	-	-	-	-	-	240,000	-	-	2,826,336
430	TIF - Southside Development #1	1,858,569	-	-	-	-	-	-	-	-	-	200,000	-	-	2,058,569
436	TIF - River East Residential (NE Res)	5,770,197	-	-	-	-	-	-	-	-	-	40,000	-	-	5,810,197
	Total Tax Increment Financing Funds	26,916,461	-	397,000	-	-	-	-	-	-	-	1,100,000	-	60,000	28,473,461
	Redevelopment Funds														
433	Redevelopment General	-	8,775	-	-	-	-	-	-	-	1,000,000	15,000	-	150,000	1,173,775
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	-	-	-	-	8,000	-	-	8,000
	Total Redevelopment Funds	-	8,775	-	-	-	-	-	-	-	1,000,000	23,000	-	150,000	1,181,775
	Debt Service Funds														
315	Airport 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	20,000	-	-	20,000
328	SBCDA 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	40,000	-	-	40,000
351	2018 TIF Park Bond Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	12,618	-	-	12,618
	Total Debt Service Funds	-	-	-	-	-	-	-	-	-	-	72,618	-	-	72,618
	Total Redevelopment Commission Funds	26,916,461	8,775	397,000	-	-	-	-	-	-	1,000,000	1,195,618	-	210,000	29,727,854
	Grand Total	77,482,325	33,314,769	26,232,036	4,983,424	2,077,890	90,903,869	1,102,485	20,920,632	4,329,076	4,020,243	3,148,908	24,565,659	54,823,103	347,904,419

City of South Bend
2020 Adopted Budget - Expenditures by Type

Fund No.	Fund Name	Salaries/ Wages	Fringe Benefits	Supplies	Professional Services	Travel & Training	Utilities	Debt Service	Interfund Allocations	Health & Liability Insurance	Repairs & Maint.	Other Costs	Capital	Interfund Transfers Out	Total
City Controlled Funds															
101	General Fund - Departments/Divisions														
	Mayor	572,098	215,808	700	7,000	6,800	-	-	93,425	-	100	41,528	-	-	937,459
	Community Initiatives	148,500	51,988	-	153,000	-	-	-	-	-	-	350,000	-	-	703,488
	City Clerk	291,397	118,181	6,800	43,000	10,149	-	-	48,956	-	5,000	33,192	-	-	556,675
	Common Council	225,764	143,857	9,500	217,308	22,226	-	-	42,336	-	4,845	30,576	-	-	696,412
	WNIT Contract	-	-	-	-	-	-	-	-	-	-	43,000	-	-	43,000
	Controller's Office	1,349,985	496,175	16,420	69,000	11,760	-	-	303,227	-	1,100	13,584	-	-	2,261,251
	Human Resources	373,580	144,079	750	-	6,200	-	-	79,317	-	-	13,360	-	-	617,286
	Diversity & Inclusion	209,582	71,867	1,500	80,000	105,000	-	-	18,942	-	-	10,000	-	-	496,891
	Human Rights	163,686	64,207	1,000	-	2,500	-	-	27,145	-	9,200	48,010	-	-	315,748
	Legal Department	970,872	328,080	3,550	2,550	17,000	-	-	62,820	-	-	20,811	-	-	1,405,683
	Engineering	1,841,018	617,268	22,700	160,000	36,250	-	10,949	418,440	-	26,500	29,835	-	-	3,162,960
	Office of Sustainability	110,252	30,801	23,800	190,000	6,600	-	-	9,740	-	-	6,374	-	-	377,567
	AmeriCorps Grant Program	262,722	57,060	48,850	44,051	17,630	-	-	-	-	-	8,020	-	-	438,333
	Police Department	17,208,074	5,737,594	1,274,943	575,000	-	174,408	142,920	3,651,431	-	1,042,027	418,879	-	-	30,225,276
	Crime Lab	424,616	160,375	17,000	-	-	-	29,277	-	-	-	-	-	-	631,268
	Fire Department	16,336,954	5,551,703	570,437	224,000	113,500	284,666	-	1,890,530	-	807,000	60,714	-	-	25,839,504
	EMS	138,605	73,548	65,496	80,610	4,000	-	-	10,159	-	133,600	32,200	-	-	538,218
	Fire Training Center	-	-	323,500	-	-	33,000	-	-	-	110,000	-	-	-	466,500
	Morris Performing Arts Center	505,675	210,020	26,886	10,200	15,500	136,268	-	210,875	-	107,000	66,149	-	-	1,288,573
	Palais Royale Ballroom	79,967	39,482	13,322	-	2,550	82,582	-	43,637	-	82,000	33,110	15,300	-	391,950
	Total General Fund	41,213,347	14,112,093	2,427,154	1,855,719	377,665	710,924	183,146	6,910,980	-	2,328,372	1,259,342	15,300	-	71,394,042
Special Revenue Funds															
201	Parks & Recreation	6,247,884	2,217,404	1,514,963	135,909	63,000	674,112	566,379	1,421,220	-	401,510	1,665,571	500,000	-	15,407,952
202	Motor Vehicle Highway	2,295,114	928,777	1,209,775	749,014	30,000	49,200	938,946	1,534,987	-	1,047,588	129,024	-	-	8,912,425
209	Studebaker-Oliver Revitalizing Grants	-	-	-	25,000	-	-	-	-	-	-	-	-	-	25,000
210	Economic Development State Grants	-	-	-	-	-	-	72,011	-	-	-	-	-	-	72,011
211	Department of Community Investment (DCI)	1,788,354	665,776	25,792	289,100	51,900	-	-	357,941	-	9,600	43,537	-	-	3,232,000
212	Dept of Community Investment Grants	-	-	-	-	-	-	-	-	-	-	2,911,000	-	-	2,911,000
216	Police State Seizures	-	-	-	-	20,000	-	-	-	-	-	12,000	45,000	-	77,000
217	Gift, Donation, Bequest	-	-	5,000	308,328	-	-	-	-	-	10,000	33,350	-	-	356,678
218	Police Curfew Violations	-	-	-	-	-	-	-	-	-	-	1,000	-	-	1,000
219	Unsafe Building	-	-	-	16,300	-	-	-	-	-	-	95,200	-	-	111,500
220	Law Enforcement Continuing Education	-	-	160,500	-	130,000	-	-	-	-	-	55,000	-	-	345,500
221	Rental Units Regulation	183,678	82,188	7,160	54,000	2,400	-	-	-	-	2,400	14,000	-	-	345,826
230	Code Enforcement Fund	1,489,523	630,253	163,700	108,500	17,400	30,223	112,084	814,847	-	410,650	310,515	-	-	4,087,695
249	Public Safety LOIT	6,623,926	2,326,619	-	-	-	-	-	-	-	-	-	-	-	8,950,545
251	Local Roads & Streets	-	-	250,000	80,000	-	-	-	-	-	1,250,000	15,000	400,000	1,000,000	2,995,000
258	Human Rights Federal Grant	135,130	49,418	2,000	27,800	18,800	-	-	-	-	-	9,300	-	-	242,448
265	Local Road & Bridge Grant	-	-	-	-	-	-	-	-	-	2,000,000	-	-	-	2,000,000
266	MVH Restricted Fund	988,102	441,276	1,157,640	-	-	-	-	-	-	439,246	-	-	-	3,026,264
273	Morris PAC / Palais Royale Marketing	-	-	-	-	-	-	-	-	-	-	20,000	-	-	20,000
274	Morris PAC Self-Promotion	-	-	-	80,000	-	-	-	-	-	-	35,000	-	-	115,000
289	HAZMAT	-	-	10,000	-	-	-	-	-	-	-	-	-	-	10,000
291	Indiana River Rescue	3,000	2,500	18,500	-	24,000	-	-	-	-	43,000	1,300	-	-	92,300
294	Regional Police Academy	-	-	1,500	-	11,500	-	-	-	-	-	9,500	-	-	22,500
295	COPS MORE Grant	-	-	47,000	-	-	-	-	-	-	-	45,000	-	-	92,000
299	Police Federal Drug Enforcement	-	-	6,000	-	-	-	-	-	-	-	-	45,000	-	51,000
404	County Option Income Tax	-	-	200,000	130,000	-	1,554,725	1,718,171	8,633	-	762,271	1,845,483	-	6,361,491	12,580,774
408	Economic Development Income Tax	-	-	-	3,635,865	-	-	323,650	-	-	175,250	1,965,000	150,000	6,608,107	12,857,872

**City of South Bend
2020 Adopted Budget - Expenditures by Type**

Fund No.	Fund Name	Salaries/ Wages	Fringe Benefits	Supplies	Professional Services	Travel & Training	Utilities	Debt Service	Interfund Allocations	Health & Liability Insurance	Repairs & Maint.	Other Costs	Capital	Interfund Transfers Out	Total
410	Urban Development Action Grant	-	-	-	-	-	-	40,000	-	-	-	-	-	-	40,000
655	Project ReLeaf	73,920	5,655	5,000	-	-	-	-	42,385	-	-	6,500	-	300,000	433,460
705	Police K-9 Unit	-	-	-	-	-	-	-	-	-	-	2,020	-	-	2,020
754	Industrial Revolving Fund	-	-	-	135,000	-	-	-	-	-	-	14,000	-	-	149,000
	Total Special Revenue Funds	19,828,631	7,349,866	4,784,530	5,774,816	369,000	2,308,260	3,771,241	4,180,013	-	6,551,515	9,238,300	1,140,000	14,269,598	79,565,770
	Debt Service Funds														
312	2017 Parks Bond Debt Service	-	-	-	-	-	-	1,172,968	-	-	-	-	-	-	1,172,968
350	2018 Fire Station #9 Debt Service	-	-	-	-	-	-	341,231	-	-	-	-	-	-	341,231
752	South Bend Redevelopment Authority	-	-	-	-	-	-	2,865,613	-	-	-	-	-	-	2,865,613
755	South Bend Building Corp	-	-	-	-	-	-	2,630,085	-	-	-	-	-	-	2,630,085
756	Smart Streets Debt Service Reserve	-	-	-	-	-	-	1,713,044	-	-	-	-	-	-	1,713,044
757	2015 Parks Bond Debt Service	-	-	-	-	-	-	382,131	-	-	-	-	-	-	382,131
760	Eddy Street Commons Bond Debt Service	-	-	-	-	-	-	1,391,625	-	-	-	-	-	-	1,391,625
	Total Debt Service Funds	-	-	-	-	-	-	10,496,697	-	-	-	-	-	-	10,496,697
	Capital Funds														
287	Fire Department Capital	-	-	-	-	-	-	769,073	-	-	-	-	410,000	743,936	1,923,009
401	Coveleski Stadium Capital	-	-	-	-	-	-	-	-	-	30,000	-	-	-	30,000
406	Cumulative Capital Development	-	-	-	-	-	-	587,817	-	-	-	-	-	-	587,817
407	Cumulative Capital Improvement	-	-	-	-	-	-	-	-	-	-	-	180,000	250,000	430,000
412	Major Moves Construction	-	-	-	500,000	-	-	-	-	-	-	-	-	-	500,000
416	Morris Performing Arts Center Capital	-	-	40,000	-	-	-	-	-	-	55,000	-	40,000	-	135,000
450	Palais Royale Historic Preservation	-	-	-	-	-	-	-	-	-	35,000	-	-	-	35,000
750	Equipment/Vehicle Leasing	-	-	-	-	-	-	-	-	-	-	-	4,329,076	-	4,329,076
	Total Capital & Debt Service Funds	-	-	40,000	500,000	-	-	1,356,890	-	-	120,000	-	4,959,076	993,936	7,969,902
	Enterprise Funds														
288	Emergency Medical Services Operating	-	-	-	-	-	-	-	-	-	-	-	-	1,771,992	1,771,992
600	Consolidated Building Fund	874,667	339,734	19,576	10,000	9,500	-	44,952	328,799	-	25,000	25,265	50,000	-	1,727,493
601	Parking Garages	-	-	-	500,000	-	86,296	-	84,199	-	315,000	5,000	190,000	-	1,180,495
610	Solid Waste Operations	1,132,274	518,320	424,000	-	29,900	-	-	958,978	-	720,000	1,041,893	-	1,231,349	6,056,714
611	Solid Waste Capital	-	-	-	-	-	-	1,231,349	-	-	-	-	-	-	1,231,349
620	Water Works Operations	3,665,888	1,526,296	1,681,960	2,600,930	48,925	833,700	417,542	2,184,334	-	390,200	1,567,279	-	7,582,928	22,499,982
622	Water Works Capital	-	-	-	-	-	-	-	-	-	-	-	3,142,000	-	3,142,000
624	Water Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000
625	Water Works Sinking (Debt Service)	-	-	-	-	-	-	1,821,486	-	-	-	-	-	20,000	1,841,486
626	Water Works Bond Reserve	-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000
629	Water Works Reserve Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	40,000	40,000
640	Sewer Repair Insurance	115,313	48,247	16,265	-	-	-	-	84,511	-	386,000	7,200	-	-	657,536
641	Sewage Works Operations	5,162,463	2,042,077	2,214,711	1,617,000	91,000	1,314,860	540,016	5,645,332	-	2,049,436	2,724,236	-	20,374,451	43,775,582
642	Sewage Works Capital	-	-	-	-	-	-	-	-	-	-	-	7,661,000	-	7,661,000
643	Sewage Works Reserve Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	120,000	120,000
649	Sewage Sinking (Debt Service)	-	-	-	-	-	-	7,785,015	-	-	-	-	-	-	7,785,015
654	Sewage Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	-	-	25,000	25,000
667	Storm Sewer Fund	-	-	-	-	-	-	-	-	-	-	-	825,000	-	825,000
670	Century Center	1,523,128	578,952	1,418,899	120,628	1,000	353,989	-	169,544	57,047	101,000	579,589	-	93,939	4,997,715
671	Century Center Capital	-	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000
672	Century Center Energy Conservation Debt Svc	-	-	-	-	-	-	411,096	-	-	-	-	-	-	411,096
	Total Enterprise Funds	12,473,733	5,053,626	5,775,411	4,848,558	180,325	2,588,845	12,251,456	9,455,697	57,047	3,986,636	5,950,462	11,888,000	31,299,659	105,809,455

**City of South Bend
2020 Adopted Budget - Expenditures by Type**

Fund No.	Fund Name	Salaries/ Wages	Fringe Benefits	Supplies	Professional Services	Travel & Training	Utilities	Debt Service	Interfund Allocations	Health & Liability Insurance	Repairs & Maint.	Other Costs	Capital	Interfund Transfers Out	Total
	Internal Service Funds														
222	Central Services	2,092,572	894,766	4,870,798	13,000	24,050	4,935,174	15,281	306,521	-	66,400	13,226	-	71,491	13,303,279
224	Central Services Capital	-	-	-	-	-	-	8,491	-	-	63,000	-	-	-	71,491
226	Liability Insurance	162,412	67,612	12,950	184,929	23,000	-	-	77,446	1,535,000	2,000	1,993,883	-	-	4,059,232
278	Take Home Vehicle Police	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000
279	IT / Innovation / 311 Call Center	1,981,340	748,836	164,850	615,700	85,010	-	571,913	5,911	-	2,839,472	393,894	-	-	7,406,926
711	Self-Funded Employee Benefits	-	-	89,000	1,274,508	-	-	-	-	17,117,605	-	1,600	-	-	18,482,713
713	Unemployment Compensation	-	50,000	-	5,000	-	-	-	-	-	-	-	-	-	55,000
714	Parental Leave Fund	253,846	-	-	-	-	-	-	-	-	-	-	-	-	253,846
	Total Internal Service Funds	4,490,170	1,761,214	5,137,598	2,093,137	132,060	4,935,174	595,685	389,878	18,652,605	2,970,872	2,452,603	-	71,491	43,682,487
	Trust & Agency Funds														
701	Fire Pension	4,791,361	-	100	6,000	350	-	-	-	-	-	1,500	-	-	4,799,311
702	Police Pension	6,229,288	3,717	-	6,500	500	-	-	-	-	-	1,400	-	-	6,241,405
730	City Cemetery	-	-	-	-	-	-	-	-	-	-	20,000	-	-	20,000
	Total Trust & Agency Funds	11,020,649	3,717	100	12,500	850	-	-	-	-	-	22,900	-	-	11,060,716
	Total City Funds	89,026,530	28,280,516	18,164,793	15,084,730	1,059,900	10,543,203	28,655,115	20,936,568	18,709,652	15,957,395	18,923,607	18,002,376	46,634,684	329,979,069
	Redevelopment Commission Controlled Funds														
	Tax Increment Financing Funds														
324	TIF - River West Development Area (Airport)	-	-	-	823,462	-	-	4,778,790	-	-	-	-	8,133,454	4,264,294	18,000,000
422	TIF - West Washington	-	-	-	-	-	-	-	-	-	-	-	400,000	-	400,000
429	TIF - River East Development Area (NE Dev)	-	-	-	-	-	-	-	-	-	-	-	2,800,000	-	2,800,000
430	TIF - Southside Development #1	-	-	-	-	-	-	-	-	-	-	-	2,000,000	-	2,000,000
436	TIF - River East Residential (NE Res)	-	-	-	26,047	-	-	494,828	-	-	-	-	-	3,864,125	4,385,000
	Total Tax Increment Financing Funds	-	-	-	849,509	-	-	5,273,618	-	-	-	-	13,333,454	8,128,419	27,585,000
	Redevelopment Funds														
433	Redevelopment General	-	-	-	4,500	-	-	-	-	-	-	1,025,000	-	-	1,029,500
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000
	Total Redevelopment Funds	-	-	-	4,500	-	-	-	-	-	-	1,075,000	-	-	1,079,500
	Debt Service Funds														
315	Airport 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000
328	SBCDA 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	-	-	40,000	40,000
	Total Debt Service Funds	-	-	-	-	-	-	-	-	-	-	-	-	60,000	60,000
	Total Redevelopment Commission Funds	-	-	-	854,009	-	-	5,273,618	-	-	-	1,075,000	13,333,454	8,188,419	28,724,500
	Grand Total	89,026,530	28,280,516	18,164,793	15,938,739	1,059,900	10,543,203	33,928,733	20,936,568	18,709,652	15,957,395	19,998,607	31,335,830	54,823,103	358,703,569

Consolidated Financial Schedules

All Funds

	2019				2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
	2017	2018	Amended	06/30/19		2021	2022	2023	2024		
	Actual	Actual	Budget	Actual							
Revenue											
Property Taxes	77,136,347	80,788,795	82,604,579	45,955,645	77,482,325	79,324,740	80,813,057	81,394,918	82,321,380	(5,122,254)	-6%
Local Income Taxes	28,360,244	32,712,559	34,643,723	18,455,507	33,314,769	33,314,769	33,314,769	33,314,769	33,314,769	(1,328,954)	-4%
Intergov./ Shared Revenues	26,306,917	27,059,433	27,777,467	13,188,124	26,232,036	25,842,536	25,501,036	25,265,536	25,007,036	(1,545,431)	-6%
Intergov./ Grants	5,059,143	5,786,094	15,069,246	2,123,400	4,983,424	4,654,662	4,635,410	4,666,646	4,698,393	(10,085,822)	-67%
Licenses & Permits	1,735,375	1,895,139	2,041,857	946,745	2,077,890	2,177,040	2,290,587	2,409,062	2,534,116	36,033	2%
Charges for Services	77,616,101	79,633,410	88,703,724	41,543,335	90,903,869	91,060,668	91,269,126	91,473,284	91,679,934	2,200,145	2%
Fines, Forfeitures, and Fees	1,137,318	1,064,615	1,317,628	655,335	1,102,485	747,825	757,825	757,825	757,825	(215,143)	-16%
Interest Earnings	1,960,479	4,352,557	6,180,605	3,068,143	3,148,908	2,732,735	2,450,333	2,191,260	2,002,519	(3,031,697)	-49%
Debt Proceeds	43,629,978	23,645,347	1,472,985	-	4,329,076	2,926,640	3,544,125	4,008,990	4,068,430	2,856,091	194%
Donations	727,581	1,865,951	5,120,939	1,964,916	4,020,243	3,289,006	2,966,500	2,526,700	2,526,700	(1,100,696)	-21%
Other Income	31,999,732	37,477,517	25,112,083	12,590,846	24,565,659	25,406,911	26,715,598	27,878,972	28,688,184	(546,424)	-2%
Interfund Allocation Reimb	14,957,000	16,053,826	22,440,553	11,226,901	20,920,632	23,636,637	23,997,445	24,279,085	24,578,583	(1,519,921)	-7%
Interfund Transfers In	48,664,234	45,853,517	53,334,890	33,262,259	54,823,103	46,391,409	45,767,053	44,265,381	43,088,392	1,488,213	3%
Total Revenue	359,290,460	358,188,759	365,820,279	184,981,157	347,904,419	341,505,578	344,022,864	344,872,228	345,266,261	(17,915,860)	-5%
Expenditures by Activity											
Mayor	825,705	871,313	1,074,749	452,314	1,640,947	1,685,061	1,711,357	1,737,118	1,763,532	566,198	53%
City Clerk	468,303	517,289	546,269	249,461	556,675	561,587	573,794	585,724	596,731	10,406	2%
Common Council	471,079	571,337	643,595	253,688	696,412	662,703	673,396	685,262	697,306	52,817	8%
General Government	43,699,330	49,898,947	63,408,483	27,823,722	56,170,834	56,692,604	57,705,565	58,818,191	59,252,816	(7,237,649)	-11%
Public Works	75,322,558	71,980,584	114,551,347	34,500,646	89,650,761	84,333,244	83,341,216	83,466,610	83,614,820	(24,900,586)	-22%
Police Department	44,024,825	45,965,092	48,313,787	22,599,888	47,431,066	48,254,704	48,051,711	48,459,923	49,009,485	(882,721)	-2%
Fire Department	36,856,829	38,830,064	45,009,442	20,845,630	37,597,024	38,669,923	39,300,482	40,030,923	40,788,073	(7,412,418)	-16%
Venues, Parks & Arts	25,162,939	27,105,087	54,242,824	17,946,226	26,846,263	26,805,590	26,949,993	27,212,482	27,187,069	(27,396,561)	-51%
Community Investment	57,578,712	50,616,364	110,298,893	22,312,979	36,146,624	35,196,330	36,170,435	38,844,401	38,173,389	(74,152,269)	-67%
Code Enforcement	3,228,468	3,813,177	5,495,325	2,008,337	4,830,021	5,052,628	5,171,044	5,241,160	5,272,292	(665,304)	-12%
Human Rights	540,202	517,123	690,844	213,649	586,346	600,202	612,214	624,727	637,447	(104,498)	-15%
Building Department	1,278,875	1,492,504	1,365,179	651,744	1,727,493	1,737,255	1,757,597	1,806,675	1,817,175	362,314	27%
Interfund Transfers Out	36,923,732	45,853,457	52,571,119	33,294,016	54,823,103	46,391,409	45,767,053	44,265,381	43,088,392	2,251,984	4%
Total by Activity	326,381,559	338,032,337	498,211,856	183,152,299	358,703,569	346,643,240	347,785,857	351,778,577	351,898,527	(139,508,287)	-28%
Expenditures by Type											
Personnel											
Salaries & Wages	79,045,143	82,510,428	88,176,764	41,318,213	89,026,530	90,512,711	91,524,157	92,730,173	93,970,758	849,766	1%
Fringe Benefits	27,552,466	28,527,829	25,637,580	11,789,789	28,280,516	29,292,901	30,236,034	31,288,570	32,356,706	2,642,936	10%
Total Personnel	106,597,609	111,038,257	113,814,344	53,108,002	117,307,046	119,805,612	121,760,191	124,018,743	126,327,464	3,492,702	3%
Supplies	9,974,500	11,069,566	20,699,096	7,571,798	18,164,793	17,494,057	17,700,771	17,912,575	17,986,010	(2,534,303)	-12%
Services & Charges											
Professional Services	16,328,642	14,764,511	30,879,913	8,339,010	15,938,739	15,187,371	14,568,844	14,944,708	14,642,548	(14,941,174)	-48%
Printing & Advertising	518,721	276,737	527,859	153,152	726,428	715,287	716,014	717,838	726,093	198,569	38%
Utilities	9,140,361	9,922,121	11,112,465	5,271,530	10,543,203	10,770,795	11,004,172	11,244,159	11,464,723	(569,262)	-5%
Education & Training	415,992	376,863	547,796	177,156	679,205	673,245	673,344	674,921	676,018	131,409	24%
Travel	221,904	244,269	413,203	112,847	380,695	362,482	361,841	366,089	366,432	(32,508)	-8%
Repairs & Maintenance	13,437,922	14,297,924	20,756,871	6,397,159	15,957,395	15,138,237	15,143,816	15,174,550	15,190,193	(4,799,476)	-23%
Interfund Allocations	15,014,496	16,042,071	22,468,191	11,227,454	20,936,568	23,653,797	24,014,920	24,296,583	24,596,132	(1,531,623)	-7%
Debt Service											
Principal	37,678,341	24,040,080	26,819,696	10,277,543	25,731,257	25,537,584	24,251,580	23,011,065	24,067,342	(1,088,439)	-4%
Interest & Fees	10,198,052	8,228,960	9,062,957	4,647,376	8,197,476	7,539,680	6,836,744	6,156,070	5,563,535	(865,481)	-10%
Grants & Subsidies	4,227,987	6,737,003	15,332,628	2,331,665	7,316,991	7,279,991	7,279,991	7,179,991	6,979,991	(8,015,637)	-52%
Insurance	14,795,478	16,775,265	18,077,561	9,027,969	18,709,652	19,527,138	20,384,264	21,282,994	22,225,391	632,091	3%
Interfund Transfers Out	36,923,732	45,853,457	52,571,119	33,294,016	54,823,103	46,391,409	45,767,053	44,265,381	43,088,392	2,251,984	4%
Other Services & Charges	11,535,321	13,151,817	19,094,522	5,742,673	11,955,188	12,043,303	12,225,840	12,498,799	12,460,776	(7,139,334)	-37%
Total Services & Charges	170,436,949	170,711,077	227,664,781	96,999,552	191,895,900	184,820,319	183,228,423	181,813,148	182,047,566	(35,768,881)	-16%
Operating Expenditures	287,009,058	292,818,900	362,178,221	157,679,353	327,367,739	322,119,988	322,689,385	323,744,466	326,361,040	(34,810,482)	-10%
Capital	39,372,501	45,213,437	136,033,635	25,472,946	31,335,830	24,523,252	25,096,472	28,034,111	25,537,487	(104,697,805)	-77%
Total Expenditures	326,381,559	338,032,337	498,211,856	183,152,299	358,703,569	346,643,240	347,785,857	351,778,577	351,898,527	(139,508,287)	-28%
Net Surplus / (Deficit)	32,908,901	20,156,422	(132,391,577)	1,828,858	(10,799,150)	(5,137,662)	(3,762,993)	(6,906,349)	(6,632,266)		
Beginning Cash Balance	234,098,978	291,289,923	313,076,644		183,047,680	171,269,453	166,131,791	162,368,797	155,462,448		
Cash Adjustments	24,282,045	1,630,298	2,362,613		(979,077)	-	-	-	-		
Ending Cash Balance	291,289,923	313,076,644	183,047,680		171,269,453	166,131,791	162,368,797	155,462,448	148,830,183		

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL



Detailed Financial Discussion

Revenue

Summary

Total revenue for the City of South Bend is estimated at \$347,904,419 for 2020, which is a 5% decrease from total estimated revenue of \$365,541,362 for 2019. The contributing factors to the decrease in revenue can be seen below:

Revenue Category	2018 Actual	2019 Amended Budget	2020 Adopted Budget	Budget Variance 2019-2020	Percentage Change
Property Taxes	\$80,788,795	\$82,604,579	\$77,482,325	(\$5,122,254)	-6%
Local Income Taxes	32,712,559	34,643,723	33,314,769	(1,328,954)	-4%
Other Taxes	27,059,433	27,528,550	26,262,036	(1,266,514)	-5%
Grants/Intergovernmental	5,786,094	15,069,246	4,983,424	(10,085,822)	-67%
Licenses & Permits	1,895,139	2,041,857	2,077,890	36,033	+2%
Charges for Services	79,633,410	88,703,724	90,903,869	2,200,145	+2%
Fines, Forfeitures, and Fees	1,064,615	1,317,628	1,102,485	(215,143)	-16%
Interest Earnings	4,352,557	6,180,605	3,148,908	(3,031,697)	-49%
Debt Proceeds	23,645,347	1,472,985	4,329,076	2,856,091	+194%
Donations	1,865,951	5,120,939	4,020,243	(1,100,696)	-21%
Payment in Lieu of Taxes	6,332,487	6,340,990	6,221,791	(119,199)	-2%
Other Income	37,477,517	25,082,083	24,535,659	(546,424)	-2%
Interfund Allocations	16,053,826	22,440,553	20,920,632	(1,519,921)	-7%
Interfund Transfers In	39,521,030	46,993,900	48,601,312	1,607,412	+3%
Total Revenue	\$358,188,759	\$365,541,362	\$347,904,419	(\$17,636,943)	-5%

The City does not anticipate receiving as much in grant funding in 2020 as it did in 2019. The City was awarded \$5 million from the Indiana Regional Cities Initiative to be used towards improvements to the City's parks (2018-2019) and \$2.3 million from the federal governmental for lead testing (2019). Due to uncertainty with grant programs with various federal and state agencies, the City is conservatively budgeting in this area.

Several bonds were issued in 2018, accounting for \$17 million of the debt proceeds. In 2019 and 2020, debt proceeds are budgeted for vehicle/equipment capital leases. No new bond debt is budgeted for 2020.

Interest earnings significantly increased from 2018 to 2019 due to favorable interest rates and high cash reserves. Even though actual interest earnings continue to rise, the City budgets interest earnings conservatively.

Donations are forecasted to decrease from 2019 to 2020 due to large, one-time donations received during 2019: \$100,000 from the St Joseph County Chamber of Commerce for wayfinding signage, \$125,000 from the Robert & Clara Milton Charitable Trust Foundation for the South Bend Green Corps Senior Home Energy Improvements Project, \$100,000 from the Pokagon Band of the Potawatomi for the Bowman Creek Project, \$1,000,000 from the Judd Leighton Foundation for Howard Park Renovation Project.

Other Income includes many one-time sources of revenue such as property and fixed asset sales, miscellaneous reimbursements, and insurance claims. The City received several large reimbursements during 2018. As a result, Other Income was conservatively budgeted for 2019 and 2020.

The following is a discussion of major revenue categories and trends:



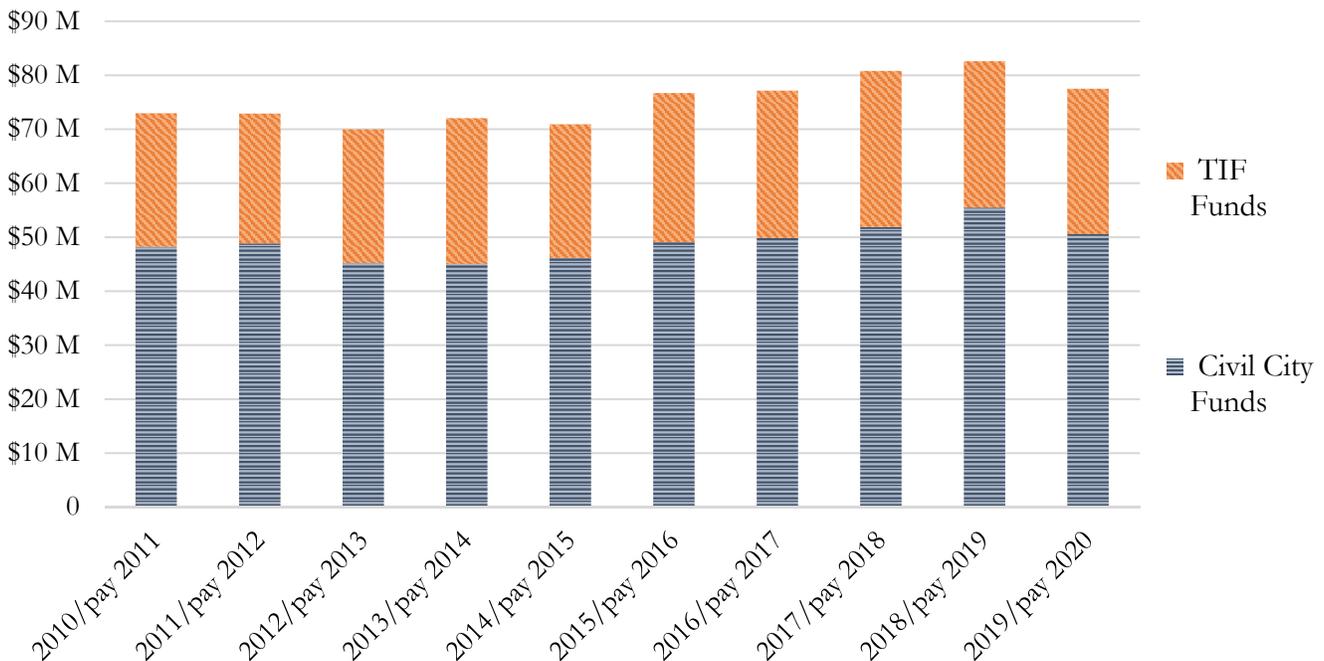
Property Taxes – \$77,482,325 – 22.3%

Property taxes are based on the net assessed valuation of real and personal property in the City multiplied by the tax rate as determined by the Indiana Department of Local Government Finance. Property taxes are an important source of revenue for the General Fund, Parks & Recreation Fund, Cumulative Capital Development Fund, 2017 Park Bond Debt Service Fund, and Tax Increment Financing (TIF) Funds.

In 2008, the State of Indiana passed a law known as the “circuit breaker” property tax reform. The law limited the amount of property taxes paid to a fixed percentage of gross assessed valuation—1% for homestead/residential, 2% for rental, 3% for commercial/personal property. While property owners benefited from the property tax caps reduction, local governments lost a substantial amount of tax revenue. However, a special exemption was made for St. Joseph County (where the City is located) due to the amount of outstanding debt backed by property tax revenue. At the end of 2019, the exemption will end. In 2020, the City will be subject to the full effect of the property tax caps, losing approximately \$5.1 million in tax revenue.

	<u>Civil City Funds</u>	<u>TIF Funds</u>	<u>Total Property Tax Collections</u>
2010 Actual	\$49,710,529	\$27,578,275	\$77,288,804
2011 Actual	\$48,218,718	\$24,743,455	\$72,962,172
2012 Actual	\$48,843,403	\$24,061,128	\$72,904,531
2013 Actual	\$45,189,966	\$24,790,322	\$69,980,288
2014 Actual	\$45,002,931	\$27,031,090	\$72,034,021
2015 Actual	\$46,171,932	\$24,742,902	\$70,914,835
2016 Actual	\$49,067,532	\$27,640,882	\$76,708,415
2017 Actual	\$49,858,701	\$27,277,646	\$77,136,347
2018 Actual	\$51,877,631	\$28,911,164	\$80,788,795
2019 Actual	\$55,470,558	\$27,134,021	\$82,604,579
2020 Estimated	\$50,565,864	\$26,916,461	\$77,482,325

Property Tax Collections





Local Income Taxes – \$33,314,769 - 9.6%

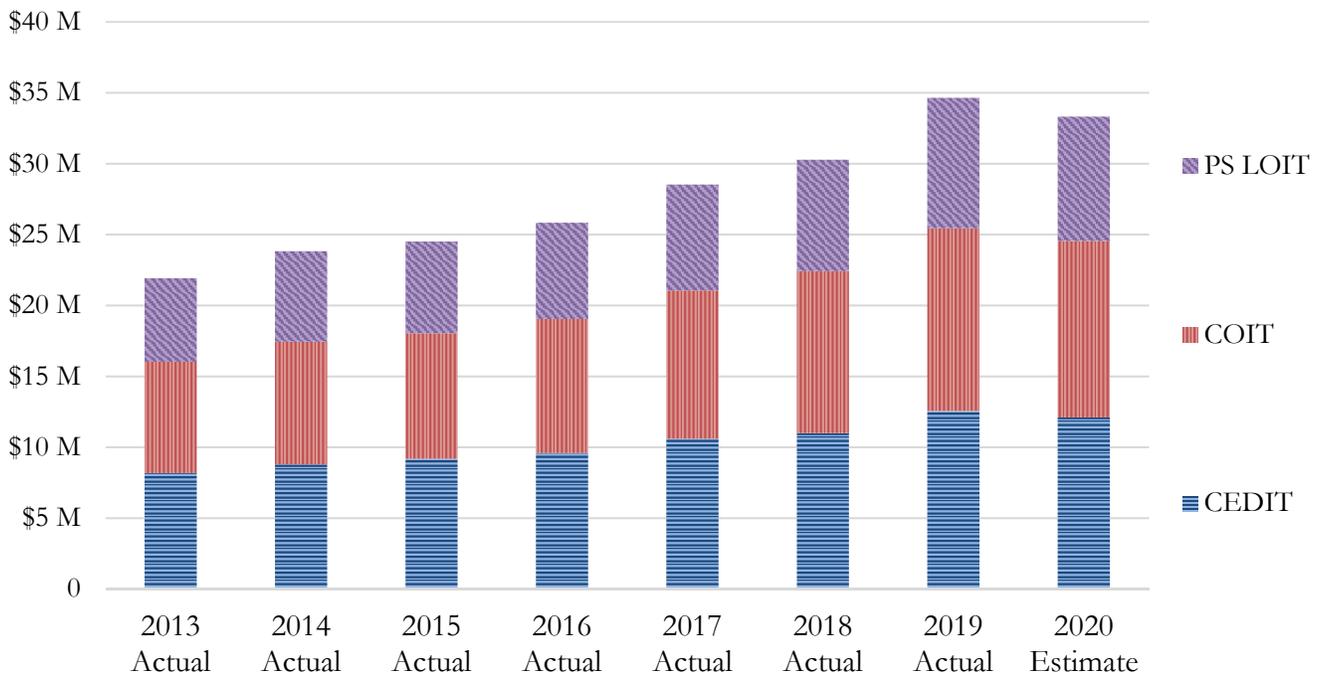
Local income taxes are based on employee wages earned in Saint Joseph County multiplied by the tax rate and then allocated to the local governmental units in the county based on several factors including property tax levy amounts. Saint Joseph County has adopted three local income taxes (LIT) that result in direct revenue to the City—certified shares (COIT) (.6% of wages), economic development (CEDIT) (.4% of wages), and public safety (PS LOIT) (.25% of wages). In addition, the Saint Joseph County has adopted the Property Tax Replacement LIT (.5% of wages) that results in no direct revenue to the City but does reduce circuit breaker property tax losses.

During 2012, the State of Indiana made a one-time payment of additional LIT to make up for some prior state accounting errors. In 2016, the State of Indiana made a one-time special distribution of local income tax revenue to be used for road projects (\$4,217,550) and added to the City’s Rainy Day Fund (\$1,405,850).

2020 values are certified values from the Department of Local Government Finance. LIT revenue has been strong in recent years as the local economy continues to improve. However, the City is not projecting this increase to continue in future years. Therefore, all projections subsequent to 2020 are assuming a zero percent increase:

	<u>CEDIT</u>	<u>COIT</u>	<u>PS LOIT</u>	<u>Total</u>
2013 Actual	\$8,177,352	\$7,846,939	\$5,892,386	\$21,916,677
2014 Actual	\$8,796,821	\$8,645,811	\$6,380,029	\$23,822,661
2015 Actual	\$9,181,206	\$8,859,912	\$6,466,190	\$24,507,308
2016 Actual	\$9,594,602	\$9,454,023	\$6,791,160	\$25,839,785
2017 Actual	\$10,433,361	\$10,459,265	\$7,467,618	\$28,360,244
2018 Actual	\$10,992,076	\$11,430,876	\$7,851,541	\$30,274,493
2019 Actual	\$12,558,746	\$12,879,847	\$9,205,130	\$34,643,723
2020 Estimated	\$12,107,665	\$12,440,774	\$8,766,330	\$33,314,769

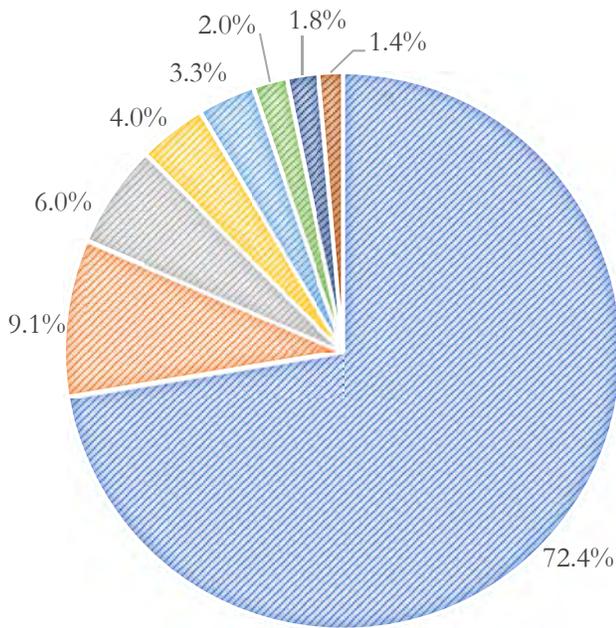
Local Income Taxes





Charges for Services – \$90,903,869 – 26.1%

Charges for services are fees charged by the City’s enterprise funds (i.e. Wastewater, Water Works, Solid Waste, and Century Center convention facility) and certain governmental funds (i.e. Parks & Recreation) for services provided. Most fees charged have remained fairly consistent in recent years with the exception of the fees charged by Wastewater that increased each year through 2016 in order to finance capital improvements to wastewater plant and collection system in response to an EPA-mandated consent decree agreed to by the City.



<u>Fund Type</u>	<u>2020 Revenue Budget</u>	<u>% of Total</u>
Utilities	\$65,790,628	72.4%
Central Services	8,304,859	9.1%
General Fund	5,450,877	6.0%
Century Center	3,590,320	4.0%
Parks & Recreation	3,036,794	3.3%
EMS	1,801,814	2.0%
Other	1,646,600	1.8%
Parking Garages	1,281,977	1.4%
Total	<u>\$90,903,869</u>	100.0%

In 2017, the South Bend Water Works undertook the lengthy process of requesting a water rate increase through the Indiana Office of Utility Consumer Counselor (OUCC). In March 2017, the Utility Commission approved a water rate increase in two phases: phase 1 - 22% over 12 months, phase 2 - 22% over 12 months. This was the first water rate increase in more than 10 years for the City. The increase will allow for continued maintenance and improvement of the water infrastructure. The final phase of the water rate increase will conclude in March 2020.

Total charges for services revenue for the utilities are as follows:

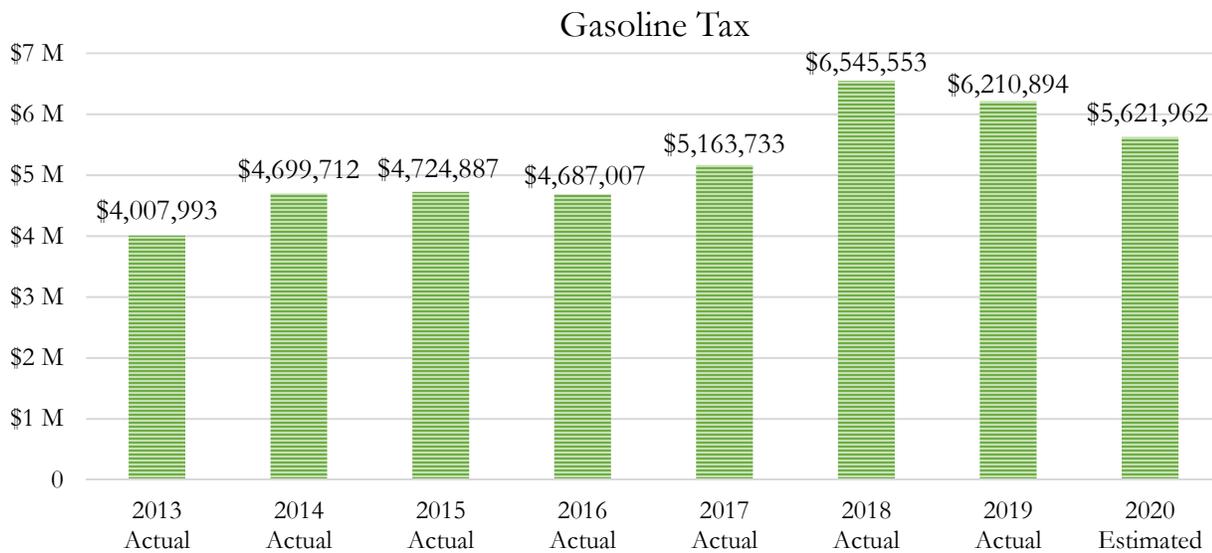
	<u>Water Utility</u>	<u>Wastewater</u>	<u>Storm Sewer</u>	<u>Solid Waste</u>	<u>Total</u>
2013 Actual	\$13,803,650	\$32,243,859	\$0	\$4,866,862	\$50,914,371
2014 Actual	\$13,251,654	\$33,930,237	\$0	\$4,936,737	\$52,118,628
2015 Actual	\$13,121,588	\$36,513,682	\$0	\$5,003,801	\$54,639,071
2016 Actual	\$13,626,106	\$38,347,604	\$0	\$5,511,281	\$57,484,992
2017 Actual	\$13,658,131	\$38,869,484	\$0	\$5,346,176	\$57,873,790
2018 Actual	\$15,614,014	\$39,844,580	\$0	\$5,408,816	\$60,867,409
2019 Estimated	\$19,058,930	\$38,452,644	\$600,000	\$5,503,472	\$63,615,046
2020 Budget	\$19,519,036	\$39,625,782	\$1,041,360	\$5,604,450	\$65,790,628



Gasoline Taxes – \$5,621,962 – 1.6%

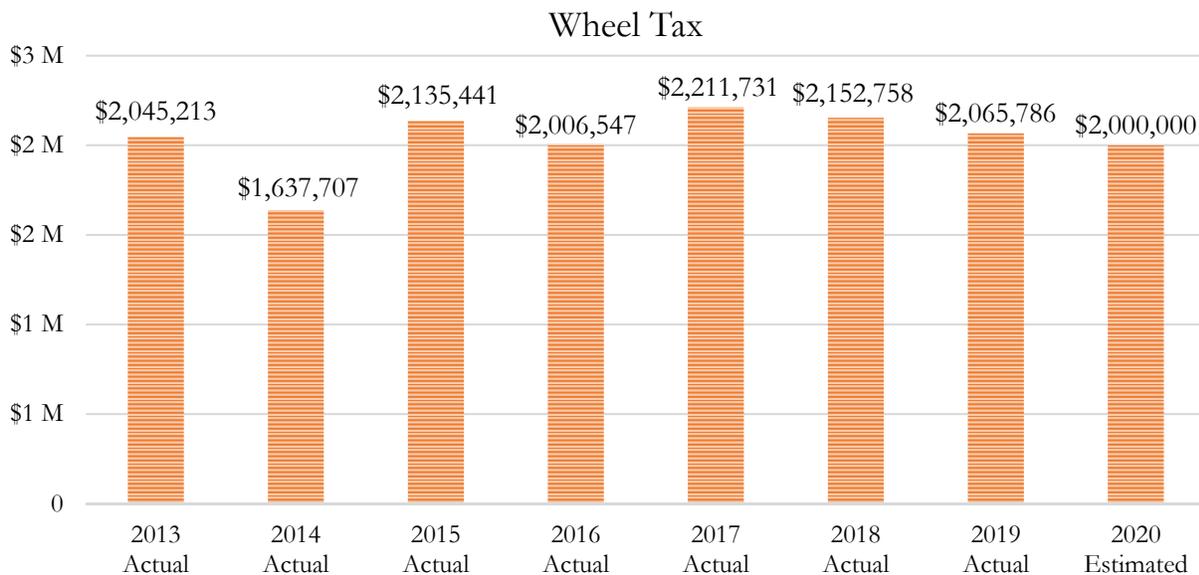
Distributions of gasoline tax revenue are made monthly by the Indiana Department of Revenue to the City for use in the construction, operation and maintenance of streets. Distributions are based on a formula that takes into account population, road and street mileage and other factors. Gasoline tax revenue helps fund the Motor Vehicle Highway Fund and the Local Roads & Streets Fund.

Effective July 1, 2017, the State of Indiana increased the gas tax by 10 cents per gallon to raise extra funds to repair the state’s roads and bridges. Despite this increase, the City's gas tax revenue decreased from 2018 to 2019 due to changes to the State's distribution formula which keeps more funds at the State level. Revenue is forecasted conservatively given the current conditions.



Wheel Tax Revenue – \$2,000,000 - 0.57%

Effective January 1, 2004, Saint Joseph County enacted a wheel tax of \$25 per year for most vehicles registered in the county. The wheel tax revenue is collected by the State of Indiana and distributed periodically to the local governmental units in the county based on a formula. Wheel tax revenue helps fund the Motor Vehicle Highway Fund and has remained fairly consistent from year to year. Due to the inconsistent nature of receipts from funds from the State, revenues tend to fluctuate year-over-year.





Payment in Lieu of Taxes – \$6,221,791 – 1.8%

Payment in lieu of tax (PILOT) revenue is received as an internal charge to the City’s Water Works and Wastewater utility funds. PILOT is computed as the net book value of the capital assets of the utilities multiplied by the property tax rate. The PILOT revenue collected cannot exceed the amount of property taxes that would have been levied if the utilities were subject to property taxation.

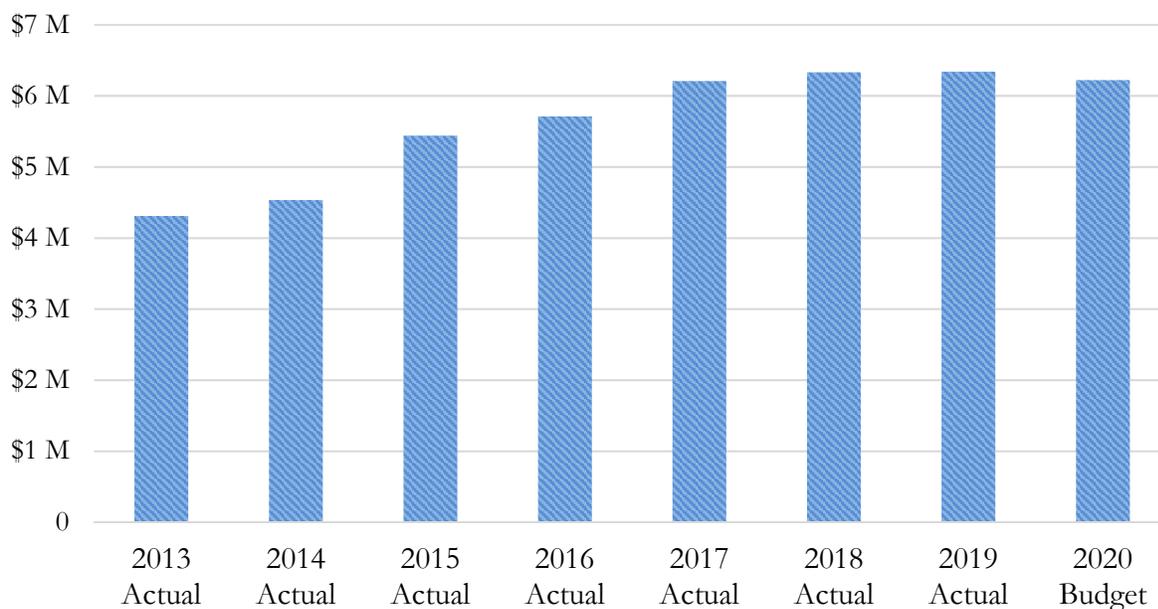
In 2017, it was decided to revise the calculation of the charge to limit each paying entity to the maximum 3% rate they would receive should the entity be a tax paying business and that all PILOT charges would be deposited directly into the General Fund.

To budget PILOT revenue, the City calculates the max allowable PILOT revenue and compares it to the prior year’s PILOT revenue increased by 2%. The lesser of these values becomes the PILOT revenue for the next year. In 2019, the max PILOT was less than a 2% increase.

Total payment in lieu of tax (PILOT) revenue is as follows:

	General <u>Fund</u>	Parks & <u>Recreation</u>	Football Hall <u>of Fame</u>	Cumulative Capital <u>Development</u>	<u>Total</u>
2013 Actual	\$3,503,778	\$696,009	\$71,468	\$40,055	\$4,311,310
2014 Actual	\$3,671,422	\$729,389	\$85,677	\$46,692	\$4,533,180
2015 Actual	\$4,282,212	\$884,835	\$220,578	\$52,191	\$5,439,816
2016 Actual	\$4,620,384	\$926,268	\$112,116	\$53,040	\$5,711,808
2017 Actual	\$6,208,332	\$0	\$0	\$0	\$6,208,332
2018 Actual	\$6,332,487	\$0	\$0	\$0	\$6,332,487
2019 Actual	\$6,340,990	\$0	\$0	\$0	\$6,340,990
2020 Budget	\$6,221,791	\$0	\$0	\$0	\$6,221,791

Payment in Lieu of Taxes (PILOT)





City Administration/IT Allocation – \$13,686,537 – 3.93%

The General Fund charges an administration fee to all departments to cover a portion of the general and administrative costs of the Mayor’s Office, City Clerk’s Office, Common Council, Administration & Finance (Controller’s Office and Human Resources), and Legal Department. The costs of these “overhead” departments are paid from the General Fund and charged back to other funds based on their respective adopted expenditure budgets (City Administration Fee). Prior to 2017, the City administration fee was only allocated to non-general fund departments. However, in an effort to understand the full cost of service for all departments, this fee was calculated and charged back to all departments beginning in 2017. The allocations are charged on a monthly basis.

In 2017, IT related costs for all departments were consolidated into a single fund (#279) in order to better understand the technology costs throughout the City. The IT allocation encompasses 100% of the budgeted expenditures in that fund. IT functions including 311 Call Center, telephone, GIS and general technology expenditures (IT/Innovation employees, computer refresh program, etc.) are allocated between the City departments based on various criteria including number of devices, number of user licenses, departmental specific software, and more. The allocations are charged monthly and deposited into the IT internal service fund (#279).

In recent years, IT costs have come in significantly under budget. The amount allocated to departments was greater than the amount spent which resulted in a growing cash balance in the fund. For 2020, the IT costs allocated to departments will be less than the 2020 budgeted expenditures, thus spending down the cash reserves in this fund.

Total City Administration/IT Allocation revenue is as follows:

	<u>Administration</u>	<u>Technology</u>
2013 Actual	\$3,228,996	\$0
2014 Actual	\$3,470,989	\$0
2015 Actual	\$3,642,955	\$0
2016 Actual	\$3,824,590	\$0
2017 Actual	\$4,976,976	\$5,167,452
2018 Actual	\$5,428,374	\$6,788,985
2019 Actual	\$6,005,300	\$7,991,331
2020 Budget	\$7,029,607	\$6,656,930

Investment Earnings – \$3,148,908 - 0.91%

Interest rates earned on City cash reserves and investments have been between 1% to 2% per year on average. The City has a custodial investment agreement with a local financial institution to manage its investments in a professional manner. One of the goals of the investment manager is to increase yields over what a normal certificate of deposit would pay. Investment earnings increased in 2013-2017 as the City has accumulated additional cash reserves and has authorized the investment manager to invest a certain percentage of the portfolio in 2-5 year maturities. The City is limited by state law to only invest in fixed income instruments. 2018 and 2019 saw high returns due to high cash reserves. Due to the forecasted spend-downs in cash reserves, the City is budgeting investment earnings conservatively.

Total investment earnings revenue is as follows:

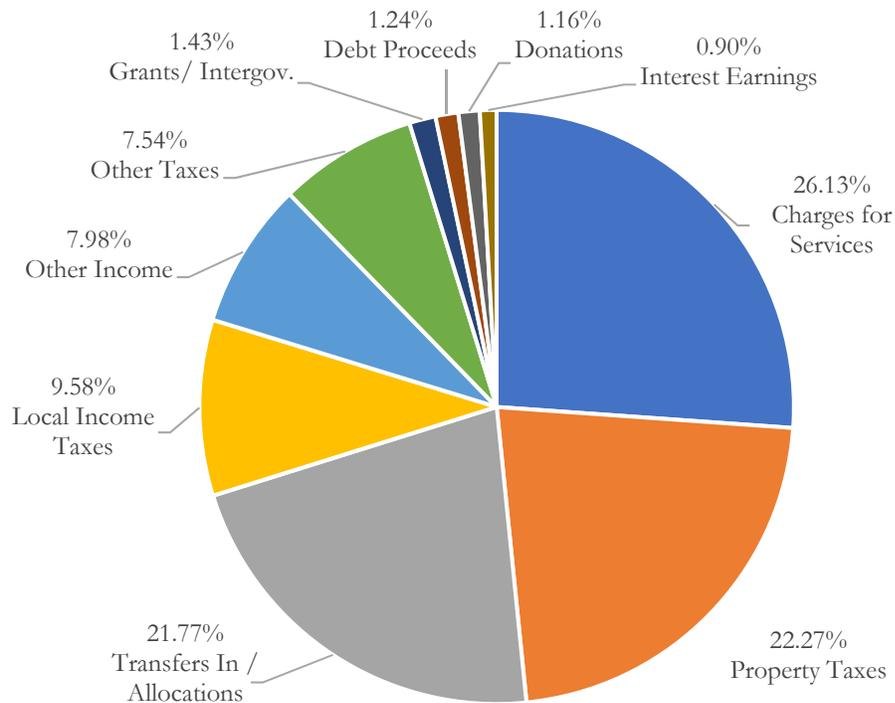
2013 Actual	\$1,119,139
2014 Actual	\$1,025,058
2015 Actual	\$1,769,890
2016 Actual	\$1,925,350
2017 Actual	\$1,960,479
2018 Actual	\$4,352,557
2019 Estimated	\$6,180,605
2020 Budget	\$3,148,908



Other Revenue

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

**2020 Budget Revenue Summary
Revenue by Type – All Funds**



Revenue Type	2020 Adopted Budget	Percent of Total
Charges for Services	\$ 90,903,869	26.13%
Property Taxes	77,482,325	22.27%
Transfers In / Allocations	75,743,735	21.77%
Local Income Taxes	33,314,769	9.58%
Other Income	27,746,034	7.98%
Other Taxes	26,232,036	7.54%
Grants/Intergovernmental	4,983,424	1.43%
Debt Proceeds	4,329,076	1.24%
Donations	4,020,243	1.16%
Interest Earnings	3,148,908	0.90%
Total Revenues	\$ 347,904,419	100.00%



Detailed Financial Discussion

Capital Expenditures

Capital Budgeting

The City budgets for capital assets using a 5-year forecast, asking each department to consider its capital needs over this period based upon the expected lives of the equipment and infrastructure. Budgeting for constructed items, such as infrastructure projects, can be challenging because there are many factors that can change the shape of the cash flows throughout the project. Delays in construction due to weather are common in Northern Indiana.

All capital items are required to have a payment method assigned to them:

- Cash – Capital items purchased outright with City cash.
- Capital Lease – Capital items purchased with lease proceeds. Typically, capital leases are paid off over a 4 to 5-year time period. Cash is not impacted as heavily in any particular year.
- Bond Proceeds – Capital projects paid for by proceeds from a bond. Typically, bonds are paid off over the useful life of the capital project (e.g. 20 years for infrastructure projects) such that cash is not impacted as heavily in any particular year.
- Contributed Capital – Capital items not purchased with City cash.

The worksheets for the budget include a template to aid fiscal officers in estimating annual principal and interest payments and these amounts are included in the departments' debt service principal and interest budget. These distinctions are necessary since our budget documents are developed with an eye toward the cash balance in each fund.

Analysis is performed throughout the budget process to ensure capital costs are properly incorporated into the budget. The trends in capital acquisitions by department are reviewed to alert the administration to any unexpected changes in capital acquisition requests and allow administration to address those changes as needed.

Capitalization Policy

Assets will be capitalized where

- ownership title is held by the City of South Bend,
- the acquisition cost of the item exceeds the City's capitalization threshold, and
- the item has a useful life in excess of one (1) year.

<u>Asset Category</u>	<u>Capitalization Threshold</u>
Land	All land is capitalized
Infrastructure	\$250,000
Buildings & Building Improvements	\$100,000
Land Improvements	\$100,000
Intangibles	\$100,000
Motor Vehicles	\$ 10,000
Machinery & Equipment	\$ 10,000
Furniture & Fixtures	\$ 10,000



Financial Impact of Capital Investment – Initial Investment

Capital Leases are favored by enterprise funds and those funds with relatively steady revenue streams and are used for routine replacement for larger items such as vehicles. Typically, capital financed through lease funding is routine and replacement items which do not typically require additional maintenance costs. Capital leases are paid off over 4 to 5-year time periods.

Cash Purchases are used for smaller routine purchases from funds with adequate cash flow to cover the purchases. Typical cash purchases include individual replacement vehicles, infrastructure improvements which are routine in nature or covered by grant funds and smaller land maintenance projects. Typically, capital financed through cash funding is routine and replacement items which do not typically require additional maintenance costs.

Bond Financing is used for large, one-time or infrequent acquisitions infrastructure improvement (“Smart Streets” and the City’s Long-Term Control Plan for sewer control) and large building projects (new fire stations and other City buildings). These expenditures are usually made from funds with limited revenue streams and are not expected to require ongoing financial resources beyond basic maintenance. These purchases are considered carefully to ensure that a) the funding source can support these expenditures, b) there is an adequate Return on Investment (ROI) for the expenditures, and c) the ongoing maintenance of the project can be supported either by additional revenue streams created by the project or by other resources of the City.

Financial Impact of Capital Investment – Ongoing Operational Impact

Most the capital purchases or leases are not expected to have a significant impact on the ongoing operating budget. Generally, this is because the additional maintenance costs associated with capital assets is often offset by improvements in assets that therefore require less maintenance. For example, many new park projects will require additional maintenance (for example, the expansion of an existing park grounds, which requires more frequent mowing, watering, etc.). However, the improvements which will require more maintenance will be offset by the improvements which will require less maintenance (for example, the replacement of an old building).

However, there are several that will have an impact, and that impact may be positive (i.e. a reduction in operational cost through automation, efficiencies, etc.) or negative (i.e. an increase in operational cost due to additional assets requiring ongoing maintenance).

- *Example of positive impact to operating budget from capital expenditures*
 - The purchase of certain CNG vehicles for Public Works and Public Safety is expected to result in reduced fuel costs, but the actual benefit is difficult to quantify. There are no anticipated changes in City personnel due to these capital expenditures. Certain Information Technology purchases like the computer refresh program will lead to employee time savings and productivity improvement.
- *Example of negative impact to operating budget from capital expenditures*
 - The addition of playground equipment in many of the city’s parks is expected to increase attendance of those parks, which raises their maintenance level due to more trash collection, increased vandalism, and more frequent mowing/watering requirements.

Each individual capital project is assessed separately for operational impact, and significant operational impacts are built into the operational five-year budget forecasts. Although not presented separately, these impacts are already taken into account in the numbers presented in the fund information schedules and the five-year operational forecasts in each fund.

The following pages detail the capital outlays anticipated in detail by department.



Five-Year Capital Improvement Plan Summary

Department	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Total
Administration & Finance	302,271	-	11,928	11,928	11,928	338,055
Century Center	2,210,000	20,000	20,000	20,000	20,000	2,290,000
Code Enforcement	80,000	180,000	225,000	195,000	-	680,000
Community Investment	10,213,454	10,731,314	11,945,741	14,573,515	12,317,451	59,781,475
Fire	1,920,000	3,400,000	880,000	475,000	1,400,000	8,075,000
Legal	-	10,000	-	-	-	10,000
Morris / Palais	40,000	11,040,000	40,000	40,000	40,000	11,200,000
Parking	190,000	260,000	190,000	260,000	-	900,000
Parks	294,116	-	-	-	-	294,116
Police	3,360,000	1,405,000	1,405,000	1,405,000	1,405,000	8,980,000
Solid Waste	545,000	375,000	385,000	395,000	405,000	2,105,000
Streets	8,277,515	6,819,949	5,075,039	5,154,904	4,824,531	30,151,938
Sustainability	-	509,696	509,696	509,696	509,696	2,038,784
Wastewater	8,486,000	9,020,000	3,940,000	3,460,000	3,112,000	28,018,000
Water Works	3,142,000	3,152,692	2,441,000	2,596,000	2,639,000	13,970,692
Grand Total	39,060,356	46,923,651	27,068,404	29,096,043	26,684,606	168,833,060

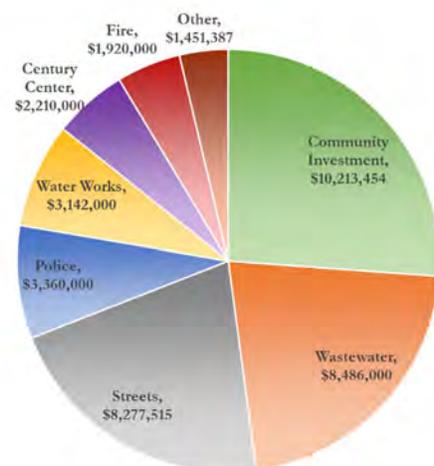
Type	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Total
Building & Building Improvements	4,847,271	12,086,363	916,363	986,363	726,363	19,562,723
Land & Land Improvements	125,000	1,250,000	-	-	-	1,375,000
Machinery & Equipment	695,000	2,490,000	970,000	310,000	365,000	4,830,000
Utilities & Infrastructure	27,013,454	26,919,062	21,247,402	23,648,676	20,814,299	119,642,893
Vehicles	6,379,631	4,178,226	3,934,639	4,151,004	4,778,944	23,422,444
Grand Total	39,060,356	46,923,651	27,068,404	29,096,043	26,684,606	168,833,060

Funding Source	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Total
Bonds	-	5,000,000	-	-	-	5,000,000
Capital Lease	4,616,631	3,593,922	4,048,335	3,703,200	4,467,640	20,429,728
Cash	32,253,725	38,329,729	23,020,069	25,392,843	22,216,966	141,213,332
Contributed Capital	2,190,000	-	-	-	-	2,190,000
Grand Total	39,060,356	46,923,651	27,068,404	29,096,043	26,684,606	168,833,060

Capital Asset Data	2018 Depreciation	12/31/18 NBV
Governmental Activities		
General Government	41,409	607,965
Public Safety	2,590,532	31,050,504
Streets & Infrastructure	13,519,668	164,828,120
Culture & Recreation	2,839,197	49,434,822
Economic Development	533,705	18,870,475
Internal Service Funds	131,824	1,285,927
	19,656,335	266,077,813
Business-Type Activities		
Emergency Medical Service	494,269	4,263,729
Water Works	2,012,849	54,314,734
Wastewater	7,337,086	153,078,287
Century Center	1,045,231	17,034,294
Building Department	183,236	1,927,616
Parking Garage	211,743	4,014,130
Solid Waste	774,998	3,846,097
	12,059,412	238,478,887
Grand Total	31,715,747	504,556,700

Note: Depreciation is a non-cash item that is not budgeted. Depreciation expense, however, is a rough indicator of the amount of capital spending that a local government must make to keep capital assets at minimally acceptable service levels.

2020 Budget: Capital Improvement Plan





Five-Year Capital Improvement Plan Detail

The table below lists planned capital investment by department. The timeframes are approximate and subject to change.

Department	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Total
Administration & Finance						
(1) Service Truck - Sample Street Garage	-	-	11,928	11,928	11,928	35,784
County-City Bldg Elevator Project	302,271	-	-	-	-	302,271
Administration & Finance Total	302,271	-	11,928	11,928	11,928	338,055
Century Center						
Bendix Theater Esports Arena	2,000,000	-	-	-	-	2,000,000
Emergency Generator	150,000	-	-	-	-	150,000
Misc. Upgrades	20,000	20,000	20,000	20,000	20,000	100,000
Trash Compactor	40,000	-	-	-	-	40,000
Century Center Total	2,210,000	20,000	20,000	20,000	20,000	2,290,000
Code Enforcement						
(1) NEAT Crew - Dump Truck	-	80,000	-	85,000	-	165,000
(1) NEAT Crew - Lightning Loader	-	-	225,000	-	-	225,000
(1) NEAT Crew - Loader	-	100,000	-	110,000	-	210,000
(2) 1/2 Ton Extended Cab 4X4 Pickup	80,000	-	-	-	-	80,000
Code Enforcement Total	80,000	180,000	225,000	195,000	-	680,000
Community Investment						
Alley stabilization pilot program	50,000	50,000	50,000	50,000	50,000	250,000
Building Dept - (2) SUV w/CNG	50,000	-	-	26,500	-	76,500
Burke Building Stabilization project	100,000	-	-	-	-	100,000
Chocolate Factory Sewer	42,692	-	-	-	-	42,692
Complete Streets Transportation	180,000	180,000	180,000	180,000	180,000	900,000
East Bank Parking Analysis	250,000	-	-	-	-	250,000
Elm Streetscape	374,000	-	-	-	-	374,000
Other Projects TBD	7,166,762	10,501,314	11,715,741	14,317,015	12,087,451	55,788,283
Western Avenue - East of Walnut	2,000,000	-	-	-	-	2,000,000
Community Investment Total	10,213,454	10,731,314	11,945,741	14,573,515	12,317,451	59,781,475
Fire						
(1) Heave Rescue Truck	-	-	-	-	1,000,000	1,000,000
(1) Medic - New	280,000	-	-	-	-	280,000
(1) Mid-Size Sedan Hybrid	30,000	-	-	-	-	30,000
(1) Used SUV -command/support	30,000	-	-	75,000	-	105,000
(2) Pumpers	1,000,000	-	-	-	-	1,000,000
Building Improvements - Roofs/Parking	250,000	250,000	250,000	250,000	250,000	1,250,000
Cardiac Monitors	180,000	-	180,000	-	-	360,000
Fire Station #12	-	3,000,000	-	-	-	3,000,000
Personnel Equipment	75,000	75,000	75,000	75,000	75,000	375,000
Self-Contained Breathing Apparatus	-	-	300,000	-	-	300,000
Specialty Team Equipment	75,000	75,000	75,000	75,000	75,000	375,000
Fire Total	1,920,000	3,400,000	880,000	475,000	1,400,000	8,075,000



Department	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Total
Legal						
Office Update	-	10,000	-	-	-	10,000
Legal Total	-	10,000	-	-	-	10,000
Morris / Palais						
Communications: Audio Visual	-	250,000	-	-	-	250,000
Communications: Radios/ Ticket Scan	-	50,000	-	-	-	50,000
Communications: Wireless Network	-	100,000	-	-	-	100,000
Electrical: Lighting System	-	300,000	-	-	-	300,000
Electrical: Show Power	-	100,000	-	-	-	100,000
Electrical: Electrical Panels / Cords	-	50,000	-	-	-	50,000
Equipment: Fixed Seating	-	1,000,000	-	-	-	1,000,000
Equipment: Janitorial/Cleaning Equipment	-	50,000	-	-	-	50,000
Equipment: Office Furniture	-	50,000	-	-	-	50,000
Equipment: Soft Goods	-	135,000	-	-	-	135,000
Equipment: Stage Rigging	-	100,000	-	-	-	100,000
Equipment: Staging / Risers	-	50,000	-	-	-	50,000
Equipment: Tables And Chairs	-	50,000	-	-	-	50,000
Fountain / Plaza	-	1,250,000	-	-	-	1,250,000
General Building: Box Office Reno	-	300,000	-	-	-	300,000
General Building: Carpet	-	200,000	-	-	-	200,000
General Building: Concrete Floor	-	1,000,000	-	-	-	1,000,000
General Building: Doors, Windows	-	100,000	-	-	-	100,000
General Building: Roofing	-	500,000	-	-	-	500,000
General Building: Stage/Ballroom Floor	-	100,000	-	-	-	100,000
HVAC/Mechanical: Chillers	-	700,000	-	-	-	700,000
HVAC/Mechanical: Custom Trane Unit	-	500,000	-	-	-	500,000
HVAC/Mechanical: Boilers	-	325,000	-	-	-	325,000
HVAC/Mechanical: Heat Pumps	-	780,000	-	-	-	780,000
HVAC/Mechanical: Pumps	-	200,000	-	-	-	200,000
HVAC/Mechanical: Rooftop Units	-	900,000	-	-	-	900,000
HVAC/Mechanical: Controls	-	100,000	-	-	-	100,000
Plumbing: Fixtures	-	50,000	-	-	-	50,000
Plumbing: Restroom Upgrades	-	435,000	-	-	-	435,000
Safety / Fire: Fire Alarm Upgrade	-	150,000	-	-	-	150,000
Safety / Fire: Main Back-Up Generator	-	800,000	-	-	-	800,000
Safety / Fire: Security System / CCTV	-	175,000	-	-	-	175,000
Safety / Fire: Sprinkler System Upgrade	-	100,000	-	-	-	100,000
Theatrical Equipment	40,000	40,000	40,000	40,000	40,000	200,000
Vehicles: Man-Lift	-	50,000	-	-	-	50,000
Morris / Palais Total	40,000	11,040,000	40,000	40,000	40,000	11,200,000
Parking						
Parking Garage Upgrades	190,000	260,000	190,000	260,000	-	900,000
Parking Total	190,000	260,000	190,000	260,000	-	900,000
Parks						
(1) 78" V-Blade for Kubota	3,000	-	-	-	-	3,000
(1) E35 25HP ZTS Bobcat	44,724	-	-	-	-	44,724



Department	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Total
(1) Multi Force w/60" Deck, Plow	12,412	-	-	-	-	12,412
(1) Multi Force w/60" Deck & Broom	18,279	-	-	-	-	18,279
(1) New Genie GR20 Scissor Lift	12,700	-	-	-	-	12,700
(1) Used 6-Person Golf Cart	4,000	-	-	-	-	4,000
(1) Workman	20,000	-	-	-	-	20,000
(2) Sand Pro or Equivalent	25,000	-	-	-	-	25,000
(3) Snow Equipment for Sidewalks	54,000	-	-	-	-	54,000
Athletic courts resurfacing	100,000	-	-	-	-	100,000
Parks Total	294,116	-	-	-	-	294,116
Police						
(2) Strategic Focus Unit Cars	45,000	-	-	-	-	45,000
(2) Undercover Cars	45,000	45,000	45,000	45,000	45,000	225,000
(34) Police Cars	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	6,800,000
Forensic Microscope	70,000	-	-	-	-	70,000
Lab Information System Management	65,000	-	-	-	-	65,000
Parking Lot Sealed	25,000	-	-	-	-	25,000
Roof Replacement	1,400,000	-	-	-	-	1,400,000
Solar Panels on The Roof	350,000	-	-	-	-	350,000
Police Total	3,360,000	1,405,000	1,405,000	1,405,000	1,405,000	8,980,000
Solid Waste						
(1) Bobcat	10,000	-	-	-	-	10,000
(1) Front Load Dedicated CNG Unit	365,000	375,000	385,000	395,000	405,000	1,925,000
Fleet hardware/software system	170,000	-	-	-	-	170,000
Solid Waste Total	545,000	375,000	385,000	395,000	405,000	2,105,000
Streets						
(1) "A" Truck	10,017	20,034	20,034	20,034	20,034	90,153
(1) 1-Ton Utility Truck (Unit 211)	-	-	-	72,240	-	72,240
(1) 3/4-Ton Pickup	-	-	54,125	-	-	54,125
(1) 3/4-Ton Pickup w/ext cab, V-plow	56,550	12,264	12,264	12,264	12,264	105,606
(1) 5-Yard Front End Loader	-	275,000	-	-	-	275,000
(1) 9-Ton Roller w/trailer	-	-	150,000	-	-	150,000
(1) Alley Maintainer	-	153,700	-	-	-	153,700
(1) Bucket Truck	165,000	35,784	35,784	35,784	35,784	308,136
(1) Forklift	-	150,000	-	-	-	150,000
(1) Paver	-	-	-	450,000	-	450,000
(1) Road Patcher	-	-	210,000	-	-	210,000
(1) Single Axle Dump Truck	-	168,317	-	-	-	168,317
(1) Skid Loader	-	-	-	-	100,000	100,000
(1) Tack Distributor Truck	-	-	-	200,000	-	200,000
(1) Tandem Axle Dump Truck	-	234,623	-	246,750	-	481,373
(13) Leaf Boxes	90,948	19,724	19,724	19,724	19,724	169,844
(2) 3/4-Ton Pick Up	-	-	-	-	120,930	120,930
(2) Tandem Axle Dump Truck	460,000	99,780	574,780	99,780	99,780	1,334,120
(3) Compressors	-	-	-	-	60,000	60,000
(3) Tandem Axle Dump Truck	-	-	-	-	712,500	712,500
Cleveland Ameritech Bypass	2,000,000	-	-	-	-	2,000,000
Cross Streets	-	1,500,000	-	-	-	1,500,000



Department	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Total
Ironwood/Corby/Rockne Intersection	500,000	-	-	-	-	500,000
Other Projects TBD	2,595,000	1,250,000	1,100,000	1,100,000	1,100,000	7,145,000
Road Improvement Projects	-	500,723	498,328	498,328	143,515	1,640,894
Traffic Calming Devices	400,000	400,000	400,000	400,000	400,000	2,000,000
Various Street Paving Projects	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Streets Total	8,277,515	6,819,949	5,075,039	5,154,904	4,824,531	30,151,938
Sustainability						
LED Streetlight Upgrades	-	53,333	53,333	53,333	53,333	213,332
VPA Four Winds Field GESC	-	113,333	113,333	113,333	113,333	453,332
VPA Morris-Palais GESC	-	306,666	306,666	306,666	306,666	1,226,664
VPA Parks & Trails GESC	-	36,364	36,364	36,364	36,364	145,456
Sustainability Total	-	509,696	509,696	509,696	509,696	2,038,784
Wastewater						
(1) 3/4 Ton Cargo Van, CNG	36,000	40,000	-	-	30,000	106,000
(1) 3/4 Ton Pick up w/ plow	40,000	-	-	70,000	47,000	157,000
(1) Back Hoe	-	-	-	200,000	-	200,000
(1) Chipper	-	-	-	-	40,000	40,000
(1) Excavator	-	-	250,000	-	-	250,000
(1) Front End Loader	310,000	-	-	-	-	310,000
(1) Horizontal Grinder	-	-	300,000	-	-	300,000
(1) Hydro-Excavator	275,000	-	-	-	-	275,000
(1) Mule Utility Cart	-	-	-	15,000	-	15,000
(1) Phoenix Power Screen	-	350,000	-	-	-	350,000
(1) Portable Generator	-	-	-	120,000	-	120,000
(1) Pressure Washer	-	10,000	-	-	-	10,000
(1) Skid Loader w/attachments & trailer	-	125,000	-	-	-	125,000
(1) Utility Cart	15,000	15,000	-	-	15,000	45,000
(1) Vactor/Jet Rodder	-	-	-	-	300,000	300,000
(2) Compressors	120,000	-	120,000	-	-	240,000
(2) Pickup Truck w/ext cab, 3/4 Ton	-	70,000	-	-	-	70,000
(2) Pickup Truck w/standard cab, 3/4 T	65,000	-	-	65,000	65,000	195,000
(2) Sweeper, Vacuum	550,000	660,000	-	-	-	1,210,000
(3) Transit Connect Van	-	-	20,000	40,000	-	60,000
CSO Projects: CSO 022, 001, & 044	-	5,000,000	-	-	-	5,000,000
Misc Stormwater Projects	825,000	1,000,000	1,000,000	1,000,000	1,000,000	4,825,000
CSO Projects: Inglewood (CSO 001)	220,000	-	-	-	-	220,000
Storm Sewer Replacement at Bendix	155,000	-	-	-	-	155,000
Wanaco Solar arrow board	-	-	-	-	15,000	15,000
Wastewater Treatment Plant WWTP	5,875,000	1,750,000	2,250,000	1,950,000	1,600,000	13,425,000
Wastewater Total	8,486,000	9,020,000	3,940,000	3,460,000	3,112,000	28,018,000
Water Works						
(1) Arrow Board	-	10,000	-	-	-	10,000
(1) Cargo Van w/CNG	40,000	-	-	-	-	40,000
(1) Crew Truck w/CNG	200,000	-	-	-	-	200,000
(1) Dump Trucks	-	-	-	-	140,000	140,000
(1) Forklift	-	-	-	-	15,000	15,000
(1) Generator on semi-trailer	-	150,000	-	-	-	150,000



Department	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	Total
(1) Generator w/trailer	-	-	-	-	50,000	50,000
(1) Long Shoring Utility Trailer	-	10,000	-	-	-	10,000
(1) Mid Size Car w/CNG	25,000	35,000	-	-	-	60,000
(1) Mobile Light Generator	20,000	-	-	-	-	20,000
(1) SUV w/CNG	33,000	-	-	-	-	33,000
(1) Trailer for Generator	-	-	-	-	30,000	30,000
(1) Trailer for Shoring Box	-	10,000	-	-	-	10,000
(1) Truck 2WD w/Tommy Gate (CNG)	-	35,000	-	-	-	35,000
(1) Truck 4WD w/Plow w/CNG	-	-	40,000	-	-	40,000
(1) Truck 4WD w/Plow&Tommy Gate	45,000	-	-	-	-	45,000
(1) Truck 4WD w/Valve Mach w/CNG	65,000	-	-	-	-	65,000
(1) Vactor	-	-	-	400,000	-	400,000
(1) Zero Turn Mower	-	-	-	-	15,000	15,000
(2) Dump Trucks	-	-	280,000	-	-	280,000
(2) Mid Size Car w/CNG	-	-	56,000	30,000	66,000	152,000
(2) Mini Cargo Van w/CNG	-	-	65,000	66,000	-	131,000
(2) Truck 2WD w/CNG	-	70,000	-	-	-	70,000
(3) Mini Cargo Van w/CNG	99,000	99,000	-	-	-	198,000
(3) Truck 2WD w/Utility Body w/CNG	-	-	-	-	123,000	123,000
Carriage Hills Well Field	64,000	-	-	-	-	64,000
Cleveland North Well Field	115,000	-	-	-	-	115,000
Edison Filtration Plant	-	822,000	-	-	-	822,000
Locust Booster Station	12,000	62,000	-	-	-	74,000
New Main on Lathrop Street	-	-	888,000	-	-	888,000
New Main on Trail ROW	-	-	297,000	-	-	297,000
North Station Filtration Plant	672,000	-	-	-	-	672,000
Northwest Elevated Tank	-	330,000	-	-	-	330,000
Olive Street Admin Building - Roof	100,000	-	-	-	-	100,000
Olive Street Arched Building	100,000	-	-	-	-	100,000
Olive Street Garage #2 - Roof	35,000	-	-	-	-	35,000
Pinhook Filtration Plant	771,000	-	-	-	-	771,000
System Renewal Projects- TBD	-	633,692	100,000	2,100,000	2,200,000	5,033,692
Topsfield Booster Station	12,000	19,000	-	-	-	31,000
Water Main, Hydrant and Valve Replcmt	680,000	867,000	715,000	-	-	2,262,000
Winterberry Booster Station	54,000	-	-	-	-	54,000
Water Works Total	3,142,000	3,152,692	2,441,000	2,596,000	2,639,000	13,970,692
Grand Total	39,060,356	46,923,651	27,068,404	29,096,043	26,684,606	168,833,060



Detailed Financial Discussion

Debt

Debt Policy

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

The following pages present a summary of the City of South Bend's current debt position and relationship to legal debt margin (debt limit).



Legal Debt Margin (Debt Limit)

As established per the Constitution of the State of Indiana and the Indiana Code, the City of South Bend may not exceed 2% (percent) of 1/3 (one-third) of the net assessed value (AV) of the City within the municipal boundaries. Both the City of South Bend (Civil City) and the South Bend Redevelopment District are subject to this limit.

This limit is only applicable to general obligation bonds, Economic Development Income Tax revenue bonds, tax revenue notes, and certain other types of indebtedness. This limit is **not** applicable to revenue bonds (except bonds paid from EDIT). In practice, most debt incurred by South Bend is neither general obligation debt nor debt secured with income tax revenue. This means that most debt incurred by South Bend is not subject to this limitation.

Estimated Computation of Legal Debt Margin

Net Assessed Valuation (2019 pay 2020) of Taxable Property in South Bend	\$ 2,725,431,182
Debt limit: 2% of one third thereof	18,169,541

Civil City

Less Bonds subject to limitation:

Economic Development Income Tax Bonds of 2015 (Parks Bond)	(4,760,000)
Economic Development Income Tax Bonds of 2018 (Zoo Bond)	(3,340,000)
General Obligation Bonds, Series 2018 (Fire Station #9)	(4,800,000)
Issuance Margin	<u>\$ 5,269,541</u>
Percentage of Debt to Debt Limit	71.00%

Park District

Less Bonds subject to limitation:

Parks District Bonds, Series A-K	(12,955,000)
Issuance Margin	<u>\$ 5,214,541</u>
Percentage of Debt to Debt Limit	71.30%

Redevelopment District

Less Bonds subject to limitation:

Special Taxing District Bonds of 2014	(925,000)
Redevelopment District Bonds of 2018 (TIF Parks Bond)	(10,930,000)
Issuance Margin	<u>\$ 6,314,541</u>
Percentage of Debt to Debt Limit	65.25%

The table below shows the percentage of debt limit reached by the Civil City and the Redevelopment District over the past 5 years:

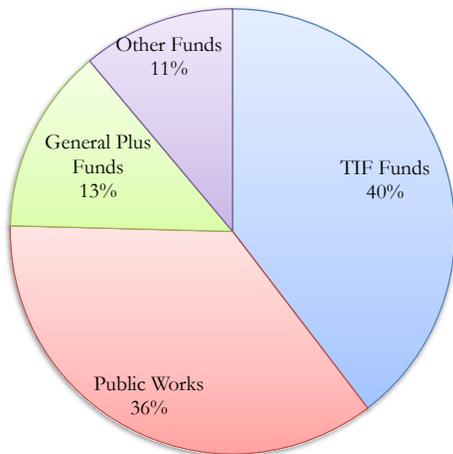
	<u>2015</u> <u>Audited</u>	<u>2016</u> <u>Audited</u>	<u>2017</u> <u>Audited</u>	<u>2018</u> <u>Audited</u>	<u>2019</u> <u>Unaudited</u>
Debt Limit (1)	\$15,068,462	\$15,181,132	\$16,109,715	\$16,655,845	\$18,169,541
<u>Civil City</u>					
Total Net Debt Applicable To Limit	7,270,000	5,835,000	5,190,000	13,390,000	12,900,000
Debt Margin	7,798,462	9,346,132	10,919,715	3,265,845	5,269,541
Percentage of Debt Limit	<u>48.25%</u>	<u>38.44%</u>	<u>32.22%</u>	<u>80.39%</u>	<u>71.00%</u>
<u>Park District</u>					
Total Net Debt Applicable To Limit	0	0	14,075,000	13,725,000	12,955,000
Debt Margin	15,068,462	15,181,132	2,034,715	2,930,845	5,214,541
Percentage of Debt Limit	<u>0.00%</u>	<u>0.00%</u>	<u>87.37%</u>	<u>82.40%</u>	<u>71.30%</u>
<u>Redevelopment District</u>					
Total Net Debt Applicable To Limit	2,615,000	2,210,000	1,795,000	12,955,000	11,855,000
Debt Margin	12,453,462	12,971,132	14,314,715	3,700,845	6,314,541
Percentage of Debt Limit	<u>17.35%</u>	<u>14.56%</u>	<u>11.14%</u>	<u>77.78%</u>	<u>65.25%</u>

(1) A 2% of net assessed value debt limit has been established by the Constitution of the State of Indiana for certain type of debt including general obligation bonds, Economic Development Income Tax bonds and tax revenue notes. This limitation does not apply to revenue bonds payable from governmental or proprietary funds.

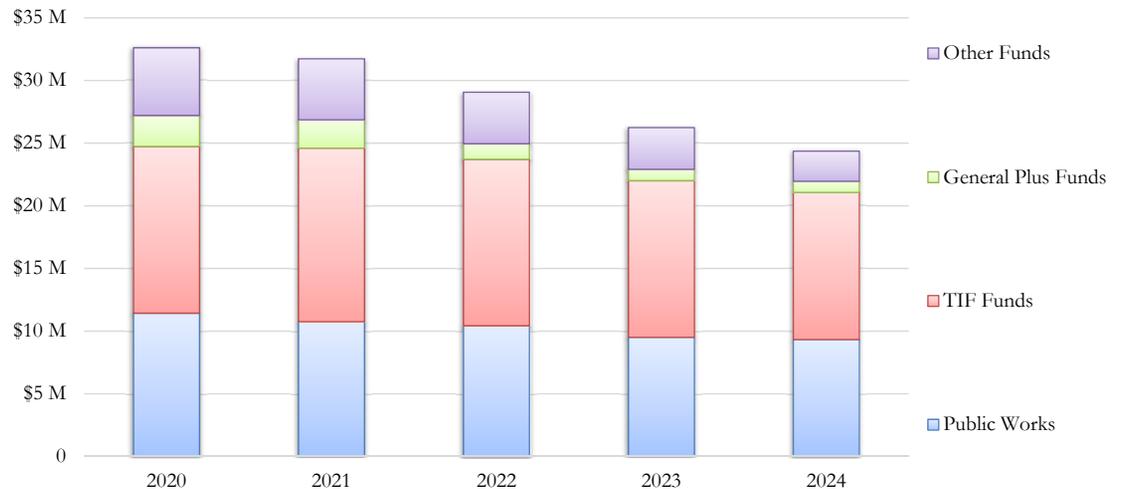
City of South Bend, Indiana
Debt Summary
Principal & Interest Payments - 2020 through 2039

Debt by Fund Type	Original Debt	2020	2021	2022	2023	2024	5 year periods		
							2025-2029	2030-2034	2035-2039
TIF Funds	\$ 151,470,000	\$ 13,302,946	\$ 13,847,617	\$ 13,272,590	\$ 12,492,221	\$ 11,734,926	\$ 41,463,216	\$ 33,477,347	\$ 13,435,500
River West TIF (#324)	90,470,000	9,440,265	9,673,786	8,878,359	8,094,740	7,325,320	19,374,331	12,517,769	4,271,250
River East TIF (#436)	61,000,000	3,862,681	4,173,831	4,394,231	4,397,481	4,409,606	22,088,884	20,959,578	9,164,250
Public Works	\$ 136,932,416	\$ 11,433,668	\$ 10,757,489	\$ 10,433,514	\$ 9,512,350	\$ 9,330,507	\$ 29,295,878	\$ 10,551,636	\$ -
Sewage Works (#649)	105,031,192	8,402,747	8,137,719	8,005,736	7,830,133	7,851,356	23,263,627	8,870,690	-
Water Works (#625)	26,636,620	1,917,766	1,814,783	1,842,409	1,400,475	1,402,893	6,032,251	1,680,946	-
Solid Waste (#611)	5,264,604	1,113,156	804,987	585,369	281,742	76,259	-	-	-
General Plus Funds	\$ 51,584,329	\$ 2,478,591	\$ 2,262,599	\$ 1,248,090	\$ 909,505	\$ 894,196	\$ 4,275,459	\$ 4,154,993	\$ 593,094
COIT (#404)	39,142,648	1,423,230	1,217,381	344,011	-	-	-	-	-
EDIT (#408)	11,702,697	901,491	897,752	904,080	909,505	894,196	4,275,459	4,154,993	593,094
General Fund (#101)	738,985	153,870	147,465	-	-	-	-	-	-
Other Funds	\$ 42,489,360	\$ 5,399,079	\$ 4,865,406	\$ 4,105,359	\$ 3,329,707	\$ 2,398,418	\$ 11,577,789	\$ 8,111,997	\$ 1,199,344
2018 TIF Park Bond (#312)	14,075,000	1,172,965	1,189,190	1,169,365	1,179,165	1,177,990	5,900,100	4,131,005	-
Fire Dept Capital (#287)	12,862,920	1,216,406	1,103,012	1,076,851	909,794	746,961	3,781,538	3,436,681	1,199,344
Century Center Energy Conserv Bond (#672)	4,167,897	411,096	406,711	402,367	397,959	393,388	1,896,152	544,312	-
Motor Vehicle Highway (#202)	3,203,180	676,289	548,169	291,628	192,948	18,802	-	-	-
Parks & Recreation (#201)	2,408,300	519,883	480,079	249,325	150,543	-	-	-	-
Innovation & Technology (#279)	2,256,333	579,155	571,849	444,723	199,518	-	-	-	-
Cumulative Capital Development (#406)	1,712,218	587,817	395,698	368,740	261,014	48,541	-	-	-
Consolidated Bldg Fund (#600)	655,456	44,952	44,378	24,160	4,742	-	-	-	-
Other	1,148,056	190,517	126,319	78,200	34,024	12,736	-	-	-
Grand Total	\$ 382,476,105	\$ 32,614,285	\$ 31,733,111	\$ 29,059,554	\$ 26,243,782	\$ 24,358,047	\$ 86,612,342	\$ 56,295,973	\$ 15,227,938

Original Debt by Fund Type



Total Debt Payments

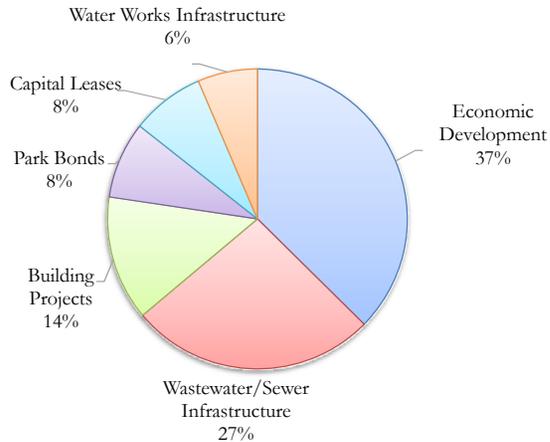


Note: Does not include interfund loans

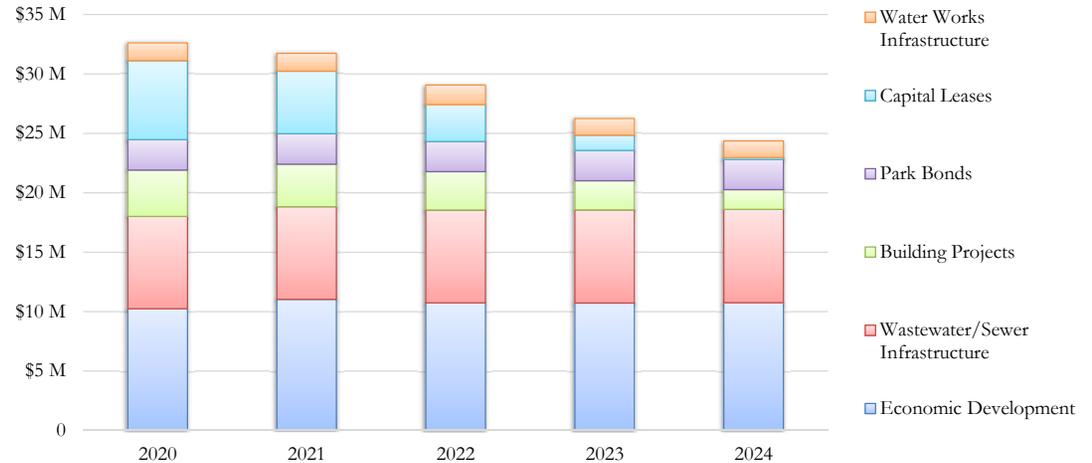
City of South Bend, Indiana Debt Summary Principal & Interest Payments - 2020 through 2039

Debt Purpose	Original Debt	2020	2021	2022	2023	2024	5 year periods		
							2025-2029	2030-2034	2035-2039
Economic Development	\$ 143,025,278	\$ 10,236,494	\$ 11,034,124	\$ 10,730,740	\$ 10,727,046	\$ 10,741,351	\$ 36,535,441	\$ 30,008,147	\$ 13,435,500
2015 Eddy St Commons Parking Garage Bonds	36,000,000	2,472,056	2,462,956	2,467,856	2,467,606	2,468,231	12,332,634	8,631,578	-
2015 Smart Streets Bonds	25,000,000	1,711,044	1,710,819	1,709,694	1,707,669	1,704,785	8,543,619	8,536,069	4,271,250
2017 Eddy St Commons Phase II Bonds	25,000,000	1,390,625	1,710,875	1,926,375	1,929,875	1,941,375	9,756,250	12,328,000	9,164,250
2011 Downtown Central Develop. Area TIF Bonds	19,795,000	1,912,740	1,918,640	1,918,847	1,912,869	1,917,280	-	-	-
2011 Airport Development Area TIF Bonds	14,420,000	1,089,400	1,092,266	1,091,794	1,092,827	1,091,080	-	-	-
2019 South Shore Double Tracking Bonds	7,985,000	517,313	1,027,750	1,029,750	1,030,125	1,033,625	5,152,375	512,500	-
2013 Century Center Special Tax Bonds	4,655,000	388,556	390,713	386,425	386,075	384,975	550,563	-	-
Other	10,170,278	754,760	720,105	200,000	200,000	200,000	200,000	-	-
Wastewater/Sewer Infrastructure	\$ 101,347,000	\$ 7,780,015	\$ 7,794,089	\$ 7,814,319	\$ 7,830,133	\$ 7,851,356	\$ 23,263,627	\$ 8,870,690	\$ -
Building Projects	\$ 51,475,594	\$ 3,897,772	\$ 3,578,093	\$ 3,229,827	\$ 2,453,344	\$ 1,666,163	\$ 8,062,732	\$ 6,194,716	\$ 1,199,344
2012 Fire Station/Police Dept Renovations Bonds	21,335,000	1,555,880	1,566,750	1,555,000	779,625	-	-	-	-
2001 Public Works Service Center Bonds	9,250,000	672,500	336,600	-	-	-	-	-	-
2013 Fire Station #5 & Training Tower Bonds	5,580,000	396,705	399,355	396,780	398,980	405,630	2,064,431	1,715,471	-
2018 Fire Station #9 Bonds	5,045,000	341,231	345,306	344,156	342,856	341,331	1,717,106	1,721,209	1,199,344
2015 Century Center Solar Panels	4,167,897	411,096	406,711	402,367	397,959	393,388	1,896,152	544,312	-
2018 Zoo Bonds	3,440,000	320,900	324,100	332,100	334,500	326,500	1,611,125	1,445,250	-
2014 PSAP Center Bonds	2,657,697	199,460	199,271	199,423	199,423	199,315	773,918	768,474	-
Park Bonds	\$ 31,675,000	\$ 2,546,896	\$ 2,551,121	\$ 2,528,771	\$ 2,540,296	\$ 2,539,946	\$ 12,718,291	\$ 9,541,474	\$ 593,094
2017 Park Bonds	14,075,000	1,172,965	1,189,190	1,169,365	1,179,165	1,177,990	5,900,100	4,131,005	-
2018 TIF Park Bonds	11,995,000	992,800	987,550	986,850	985,550	993,575	4,927,775	3,469,200	-
2015 Park Bonds	5,605,000	381,131	374,381	372,556	375,581	368,381	1,890,416	1,941,269	593,094
Capital Leases	\$ 30,301,577	\$ 6,652,884	\$ 5,265,636	\$ 3,117,667	\$ 1,292,489	\$ 156,338	\$ -	\$ -	\$ -
Water Works Infrastructure	\$ 24,651,657	\$ 1,500,223	\$ 1,510,048	\$ 1,638,230	\$ 1,400,475	\$ 1,402,893	\$ 6,032,251	\$ 1,680,946	\$ -
Grand Total	\$ 382,476,105	\$ 32,614,285	\$ 31,733,111	\$ 29,059,554	\$ 26,243,782	\$ 24,358,047	\$ 86,612,342	\$ 56,295,973	\$ 15,227,938

Original Debt by Purpose



Total Debt Payments



Note: Does not include interfund loans

City of South Bend, Indiana
Debt Summary
Principal Balance - December 31, 2019 through 2028

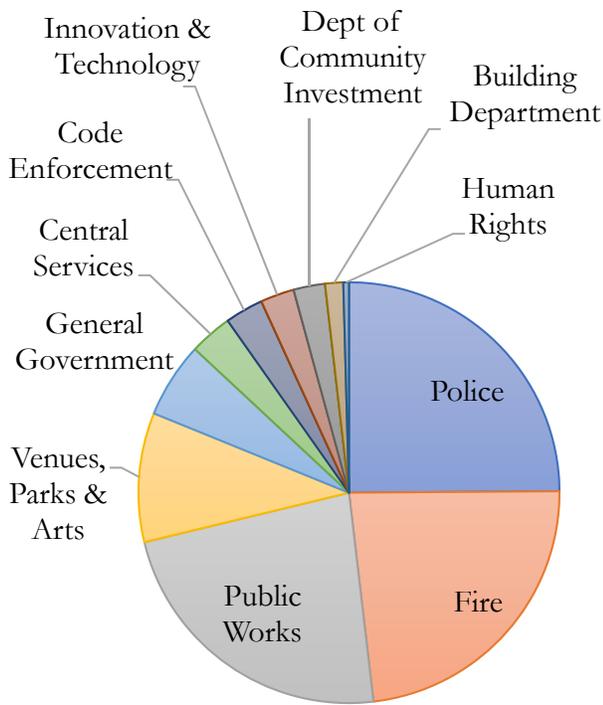
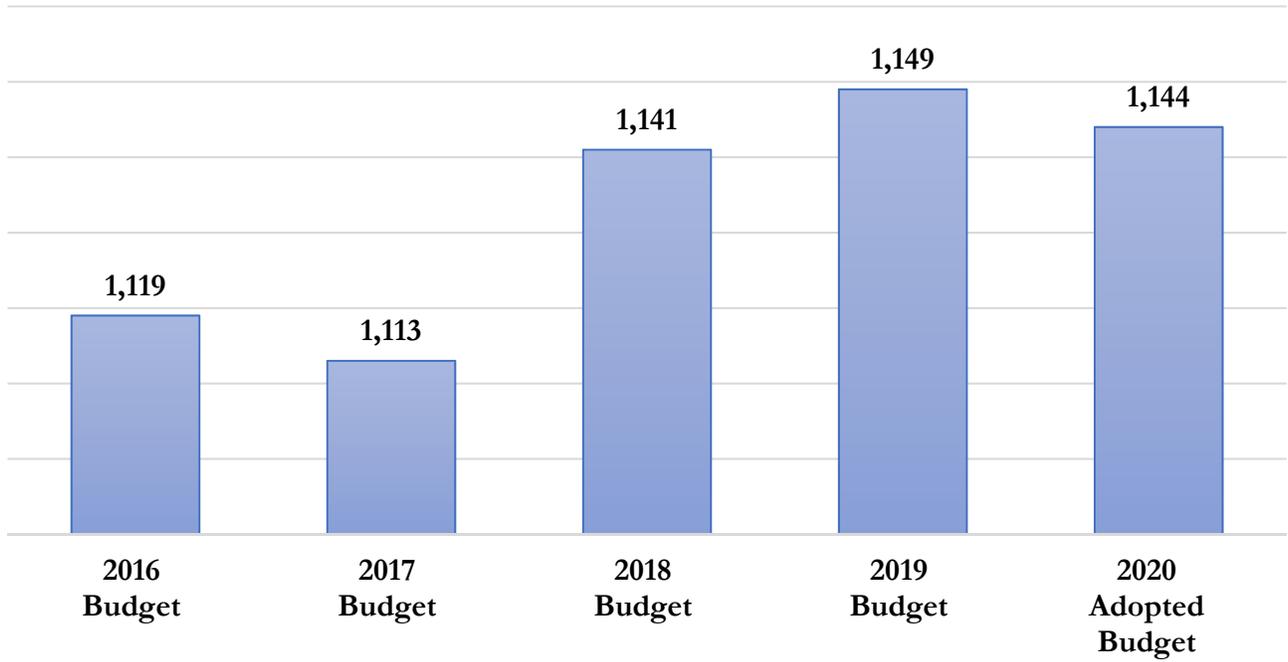
Debt by Fund Type	12/31/19	12/31/20	12/31/21	12/31/22	12/31/23	12/31/24	12/31/25	12/31/26	12/31/27	12/31/28
TIF Funds	\$ 115,681,467	\$ 106,894,617	\$ 97,372,014	\$ 88,010,812	\$ 79,006,197	\$ 70,372,742	\$ 64,370,000	\$ 58,565,000	\$ 52,685,000	\$ 46,585,000
River West TIF (#324)	64,761,467	57,584,617	50,052,014	42,995,812	36,416,197	30,342,742	27,045,000	24,065,000	21,130,000	18,100,000
River East TIF (#436)	50,920,000	49,310,000	47,320,000	45,015,000	42,590,000	40,030,000	37,325,000	34,500,000	31,555,000	28,485,000
Public Works	\$ 77,478,915	\$ 68,283,156	\$ 59,551,617	\$ 50,940,733	\$ 43,037,760	\$ 35,108,732	\$ 27,753,673	\$ 23,261,996	\$ 18,918,511	\$ 14,439,459
Sewage Works (#649)	61,644,344	54,965,330	48,393,807	41,798,706	35,216,843	28,449,588	22,221,791	18,903,295	15,453,940	11,900,000
Water Works (#625)	13,091,681	11,631,565	10,241,017	8,791,030	7,745,517	6,659,144	5,531,882	4,358,701	3,464,571	2,539,459
Solid Waste (#611)	2,742,890	1,686,261	916,793	350,997	75,400	-	-	-	-	-
General Plus Funds	\$ 13,300,590	\$ 11,260,044	\$ 9,387,956	\$ 8,485,199	\$ 7,897,146	\$ 7,304,738	\$ 6,732,973	\$ 6,136,853	\$ 5,522,830	\$ 4,879,452
COIT (#404)	2,890,176	1,526,004	339,059	-	-	-	-	-	-	-
EDIT (#408)	10,114,682	9,588,241	9,048,897	8,485,199	7,897,146	7,304,738	6,732,973	6,136,853	5,522,830	4,879,452
General Fund (#101)	295,732	145,798	-	-	-	-	-	-	-	-
Other Funds	\$ 33,901,761	\$ 29,532,490	\$ 25,576,977	\$ 22,268,937	\$ 19,632,806	\$ 17,854,315	\$ 16,098,754	\$ 14,296,790	\$ 12,438,261	\$ 10,518,002
2018 TIF Park Bond (#312)	12,955,000	12,170,000	11,345,000	10,515,000	9,650,000	8,760,000	7,840,000	6,900,000	5,925,000	4,925,000
Fire Dept Capital (#287)	10,531,825	9,650,921	8,859,312	8,070,507	7,425,000	6,925,000	6,405,000	5,865,000	5,310,000	4,725,000
Century Center Energy Conserv Bond (#672)	3,655,914	3,370,300	3,079,026	2,781,851	2,478,630	2,169,315	1,853,754	1,531,790	1,203,261	868,002
Motor Vehicle Highway (#202)	1,652,960	1,012,549	487,306	207,718	18,590	-	-	-	-	-
Parks & Recreation (#201)	1,311,717	831,916	379,019	144,975	-	-	-	-	-	-
Innovation & Technology (#279)	1,678,985	1,155,719	620,977	195,026	-	-	-	-	-	-
Cumulative Capital Development (#406)	1,576,808	1,026,629	656,520	303,405	47,993	-	-	-	-	-
Consolidated Bldg Fund (#600)	379,118	71,287	28,266	4,673	-	-	-	-	-	-
Other	159,434	243,169	121,551	45,781	12,593	-	-	-	-	-
Grand Total	\$ 240,362,733	\$ 215,970,307	\$ 191,888,564	\$ 169,705,681	\$ 149,573,908	\$ 130,640,527	\$ 114,955,400	\$ 102,260,639	\$ 89,564,602	\$ 76,421,913

Debt Purpose	12/31/19	12/31/20	12/31/21	12/31/22	12/31/23	12/31/24	12/31/25	12/31/26	12/31/27	12/31/28
Economic Development	\$ 98,966,013	\$ 92,715,811	\$ 85,552,014	\$ 78,375,812	\$ 70,866,197	\$ 62,987,742	\$ 57,760,000	\$ 52,750,000	\$ 47,695,000	\$ 42,440,000
2015 Eddy St Commons Parking Garage Bonds	25,995,000	24,530,000	23,015,000	21,430,000	19,765,000	18,015,000	16,175,000	14,255,000	12,260,000	10,190,000
2015 Smart Streets Bonds	22,630,000	21,630,000	20,600,000	19,540,000	18,450,000	17,330,000	16,170,000	14,980,000	13,750,000	12,485,000
2017 Eddy St Commons Phase II Bonds	24,925,000	24,780,000	24,305,000	23,585,000	22,825,000	22,015,000	21,150,000	20,245,000	19,295,000	18,295,000
2011 Downtown Central Develop. Area TIF Bonds	8,365,000	6,855,000	5,265,000	3,595,000	1,845,000	-	-	-	-	-
2011 Airport Development Area TIF Bonds	4,765,000	3,905,000	3,000,000	2,050,000	1,050,000	-	-	-	-	-
2019 South Shore Double Tracking Bonds	7,985,000	7,715,000	7,065,000	6,380,000	5,660,000	4,900,000	4,105,000	3,270,000	2,390,000	1,470,000
2013 Century Center Special Tax Bonds	2,245,000	1,920,000	1,585,000	1,245,000	895,000	535,000	160,000	-	-	-
Other	2,056,013	1,380,811	717,014	550,812	376,197	192,742	-	-	-	-
Wastewater/Sewer Infrastructure	\$ 60,518,401	\$ 54,441,844	\$ 48,205,325	\$ 41,798,706	\$ 35,216,843	\$ 28,449,588	\$ 22,221,791	\$ 18,903,295	\$ 15,453,940	\$ 11,900,000
Building Projects	\$ 24,280,596	\$ 21,248,541	\$ 18,437,923	\$ 15,862,050	\$ 13,960,776	\$ 12,799,053	\$ 11,651,727	\$ 10,453,643	\$ 9,226,091	\$ 7,942,454
2012 Fire Station/Police Dept Renovations Bonds	5,040,000	3,670,000	2,250,000	770,000	-	-	-	-	-	-
2001 Public Works Service Center Bonds	970,000	330,000	-	-	-	-	-	-	-	-
2013 Fire Station #5 & Training Tower Bonds	4,460,000	4,220,000	3,970,000	3,715,000	3,450,000	3,170,000	2,880,000	2,575,000	2,260,000	1,930,000
2018 Fire Station #9 Bonds	4,800,000	4,605,000	4,400,000	4,190,000	3,975,000	3,755,000	3,525,000	3,290,000	3,050,000	2,795,000
2015 Century Center Solar Panels	3,655,914	3,370,300	3,079,026	2,781,851	2,478,630	2,169,315	1,853,754	1,531,790	1,203,261	868,002
2018 Zoo Bonds	3,340,000	3,175,000	3,000,000	2,810,000	2,610,000	2,410,000	2,210,000	1,990,000	1,765,000	1,525,000
2014 PSAP Center Bonds	2,014,682	1,878,241	1,738,897	1,595,199	1,447,146	1,294,738	1,182,973	1,066,853	947,830	824,452
Park Bonds	\$ 28,645,000	\$ 26,960,000	\$ 25,225,000	\$ 23,460,000	\$ 21,630,000	\$ 19,745,000	\$ 17,790,000	\$ 15,795,000	\$ 13,725,000	\$ 11,600,000
2017 Park Bonds	12,955,000	12,170,000	11,345,000	10,515,000	9,650,000	8,760,000	7,840,000	6,900,000	5,925,000	4,925,000
2018 TIF Park Bonds	10,930,000	10,255,000	9,570,000	8,865,000	8,140,000	7,385,000	6,610,000	5,815,000	4,990,000	4,145,000
2015 Park Bonds	4,760,000	4,535,000	4,310,000	4,080,000	3,840,000	3,600,000	3,340,000	3,080,000	2,810,000	2,530,000
Capital Leases	\$ 15,760,778	\$ 9,470,265	\$ 4,428,333	\$ 1,418,083	\$ 154,576	\$ -	\$ -	\$ -	\$ -	\$ -
Water Works Infrastructure	\$ 12,191,945	\$ 11,133,846	\$ 10,039,969	\$ 8,791,030	\$ 7,745,517	\$ 6,659,144	\$ 5,531,882	\$ 4,358,701	\$ 3,464,571	\$ 2,539,459
Grand Total	\$ 240,362,733	\$ 215,970,307	\$ 191,888,564	\$ 169,705,681	\$ 149,573,908	\$ 130,640,527	\$ 114,955,400	\$ 102,260,639	\$ 89,564,602	\$ 76,421,913

Note: Does not include interfund loans

Detailed Financial Discussion Personnel Costs

Total Budgeted Full-Time Positions by Year



Full-Time Positions by Activity	2020 Adopted Budget
Police	282
Fire	263
Public Works	267
Venues, Parks & Arts	115
General Government	67
Central Services	38
Code Enforcement	34
Innovation & Technology	30
Dept of Community Investment	28
Building Department	15
Human Rights	5
Total	1,144

Personnel Budget Summary

	2016 Budget	12/31/16 Actual	2017 Budget	12/31/17 Actual	2018 Budget	12/31/18 Actual	2019 Budget	06/30/19 Actual	2020 Budget	Change 2019-2020	Notes
Full-Time Positions by Fund											
101 - General Fund											
Mayor's Office	7	6	7	7	7	7	8	8	8	0	
Community Initiatives	0	0	0	0	0	0	0	0	2	2	(a)
311 Call Center	0	0	0	0	0	0	0	0	0	0	
City Clerk	5	5	5	5	5	5	5	5	5	0	
Common Council	9	9	9	9	9	9	9	9	9	0	
Administration & Finance (Controller's Office)	24	22	23	21	24	23	25	25	20	-5	(b,c,d)
Human Resources	0	0	0	0	0	0	0	0	6	6	(c)
Diversity & Inclusion	0	0	0	0	0	0	0	0	3	3	(d,e)
Human Rights	4	4	4	4	4	2	3	2	3	0	
Legal Dept	10	9	10	9	10	10	10	10	11	1	(f)
Engineering Dept	19	18	20	18	23	23	23	24	23	0	
Office of Sustainability	0	0	0	0	0	0	1	1	1	0	
AmeriCorps Grant Program	0	0	0	0	2	1	2	1	2	0	
Police Dept	263	249	238	234	242	236	237	240	229	-8	(g,h,i)
Police Crime Lab	0	0	0	0	0	0	0	0	7	7	(i)
Fire Dept	175	186	174	176	178	162	169	161	213	44	(j,k,l,m)
EMS	0	0	0	0	0	0	0	0	4	4	(j)
Morris Performing Arts Center	11	9	7	6	8	7	8	7	9	1	(n)
Palais Royale Ballroom	3	3	3	3	3	3	3	3	2	-1	(n)
Subtotal	530	520	500	492	515	488	503	496	557	54	
201 - Parks & Recreation											
Administration	10	10	6	6	6	6	7	7	7	0	
Maintenance	44	44	48	48	47	44	46	46	47	1	(o)
Golf Courses	8	7	8	7	8	7	8	8	8	0	
Recreation	26	25	21	20	21	21	22	22	23	1	(p)
Potawatomi Zoo	1	1	1	1	1	0	0	0	0	0	
Graffiti Removal	1	1	1	1	1	1	0	0	0	0	
Marketing & Events	0	0	10	10	11	10	11	9	11	0	
Subtotal	90	88	95	93	95	89	94	92	96	2	
202 - Motor Vehicle Highway											
Streets / Traffic & Lighting	51	41	51	48	51	49	51	51	51	0	
Curb & Sidewalk Program	5	5	5	5	5	5	8	7	8	0	
Subtotal	56	46	56	53	56	54	59	58	59	0	
203 - Recreation Nonreverting											
Recreation	1	1	1	1	1	1	0	0	0	0	
211 - DCI Administration											
Department of Community Investment (DCI)	25	23	23	22	25	24	28	24	28	0	
219 - Unsafe Building											
NEAT Crew	4	4	4	4	4	4	4	4	0	-4	(q)
221 - Landlord Registration Fund											
Rental Unit Inspection	0	0	0	0	0	0	0	0	4	4	(q,r)
222 - Central Services											
Equipment Services	32	30	32	31	31	27	31	26	31	0	
Building Maintenance	3	3	3	4	3	3	3	2	3	0	
Central Stores	1	1	1	1	3	3	3	3	0	-3	(b)
Print Shop	1	1	1	1	1	1	1	1	0	-1	(s)
Radio Shop	3	3	3	3	3	3	3	2	3	0	
Office of Sustainability	2	2	1	1	1	1	0	0	0	0	
Facilities Management	0	0	1	0	1	1	1	1	1	0	
Subtotal	42	40	42	41	43	39	42	35	38	-4	
226 - Liability Insurance											
Safety & Risk	2	2	2	2	2	2	2	2	2	0	
Liability Insurance	1	1	1	1	1	1	1	1	1	0	
Subtotal	3	3	3	3	3	3	3	3	3	0	
230 - Code Enforcement Fund											
Neighborhood Code Enforce.	0	0	0	0	0	0	0	0	17	17	(q)
Animal Resource Center	0	0	0	0	0	0	0	0	9	9	(q)
NEAT Crew	0	0	0	0	0	0	0	0	4	4	(q)
Subtotal	0	0	0	0	0	0	0	0	30	30	

Personnel Budget Summary

	2016 Budget	12/31/16 Actual	2017 Budget	12/31/17 Actual	2018 Budget	12/31/18 Actual	2019 Budget	06/30/19 Actual	2020 Budget	Change 2019-2020	Notes
Full-Time Positions by Fund Continued											
249 - Public Safety LOIT											
Police Department	38	38	43	43	43	43	45	46	46	1	(g)
Fire Department	32	32	35	35	35	35	45	45	46	1	(l)
Subtotal	70	70	78	78	78	78	90	91	92	2	
258 - Human Rights Federal											
EEOC	0	0	0	0	0	1	1	1	1	0	
HUD	1	1	1	1	1	1	1	1	1	0	
Subtotal	1	1	1	1	1	2	2	2	2	0	
279 - IT / Innovation / 311 Call Center											
311 Call Center	6	6	6	6	7	7	7	7	7	0	
Information Technology	0	0	18	17	20	20	23	22	23	0	
Subtotal	6	6	24	23	27	27	30	29	30	0	
288 - Emergency Medical Services											
EMS	51	50	51	51	51	58	51	50	0	-51	(j)
404 - COIT											
Information Technology	4	0	0	0	0	0	0	0	0	0	
600 - Consolidated Building Dept.											
Neighborhood Code Enforce.	16	13	16	17	16	16	17	17	0	-17	(q)
Animal Resource Center	8	5	8	8	8	8	9	9	0	-9	(q)
Rental Unit Inspection	0	0	0	0	2	2	2	2	0	-2	(q)
Building Department	14	14	14	14	15	15	15	15	15	0	
Subtotal	38	32	38	39	41	41	43	43	15	-28	
610 - Solid Waste											
Solid Waste	26	29	26	23	24	22	24	22	24	0	
620 - Water Works O&M											
Water Works	68	66	68	66	67	63	67	66	67	0	
640 - Sewer Insurance											
Sewer Repair	2	2	2	2	2	2	2	2	2	0	
641 - Sewage Works O&M											
Sewer Department	35	31	35	36	35	35	35	35	35	0	
Concrete Crew	4	4	4	3	3	2	4	2	4	0	
Wastewater Department	45	44	44	44	44	42	44	43	44	0	
Organic Resources	6	6	6	6	6	6	6	6	6	0	
Subtotal	90	85	89	89	88	85	89	86	89	0	
670 - Century Center											
Century Center	0	0	0	0	8	8	8	7	8	0	
Total Full-Time Positions by Fund	1,107	1,066	1,101	1,081	1,129	1,088	1,139	1,110	1,144	5	
Full-Time Positions by Activity											
General Government											
Mayor's Office	7	6	7	7	7	7	8	8	8	0	
Community Initiatives	0	0	0	0	0	0	0	0	2	2	(a)
City Clerk	5	5	5	5	5	5	5	5	5	0	
Common Council	9	9	9	9	9	9	9	9	9	0	
Administration & Finance (Controller's Office)	17	15	16	14	17	16	17	17	20	3	(b)
Human Resources	6	6	6	6	6	6	6	6	6	0	
Diversity & Inclusion	1	1	1	1	1	1	2	2	3	1	(e)
Legal Dept	10	9	10	9	10	10	10	10	11	1	(f)
Liability Insurance/Safety & Risk	3	3	3	3	3	3	3	3	3	0	
Subtotal	58	54	57	54	58	57	60	60	67	7	
Code Enforcement / Animal Resource Center	28	22	28	29	30	30	32	32	34	2	(r)
Dept. of Community Investment	25	23	23	22	25	24	28	24	28	0	

Personnel Budget Summary

	2016 Budget	12/31/16 Actual	2017 Budget	12/31/17 Actual	2018 Budget	12/31/18 Actual	2019 Budget	06/30/19 Actual	2020 Budget	Change 2019-2020	Notes
Full-Time Positions by Activity Continued											
Venues, Parks & Arts											
Parks & Recreation	91	89	96	94	96	90	94	92	96	2	(o,p)
Morris Performing Arts Center & Palais Royale	14	12	10	9	11	10	11	10	11	0	
Century Center	0	0	0	0	8	8	8	7	8	0	
Subtotal	105	101	106	103	115	108	113	109	115	2	
Public Safety											
Police Department	301	287	281	277	285	279	282	286	282	0	
Fire Department	258	268	260	262	264	255	265	256	263	-2	(k)
Subtotal	559	555	541	539	549	534	547	542	545	-2	
Public Works											
Engineering Dept	19	18	20	18	23	23	23	24	23	0	
Office of Sustainability	2	2	1	1	1	1	1	1	1	0	
AmeriCorps Grant Program	0	0	0	0	2	1	2	1	2	0	
Streets & Sewers	97	83	97	94	96	93	100	97	100	0	
Solid Waste	26	29	26	23	24	22	24	22	24	0	
Wastewater Department	45	44	44	44	44	42	44	43	44	0	
Organic Resources	6	6	6	6	6	6	6	6	6	0	
Water Works	68	66	68	66	67	63	67	66	67	0	
Subtotal	263	248	262	252	263	251	267	260	267	0	
Innovation & Technology / 311 Call Center	10	6	24	23	27	27	30	29	30	0	
Central Services	40	38	41	40	42	38	42	35	38	-4	(b,s)
Building Department	14	14	14	14	15	15	15	15	15	0	
Human Rights	5	5	5	5	5	4	5	4	5	0	
Total Full-Time Positions by Activity	1,107	1,066	1,101	1,081	1,129	1,088	1,139	1,110	1,144	5	

Notes: Changes from 2019 to 2020

- (a) +2 New Positions – Director of Community Initiatives and GVI Program Manager: New division to centralize the Administration's efforts to respond to the most pressing issues facing the community
- (b) Transfer 3 Positions from Central Services to Administration & Finance – eliminate Central Stores/Purchasing Division
- (c) Transfer 6 Positions from Administration & Finance to new Human Resources Division
- (d) Transfer 2 Positions from Administration & Finance to new Diversity & Inclusion Division
- (e) +1 New Position – Contract Compliance Administrator: performs professional and analytical duties necessary to ensure contractor pre bid support and post award compliance with the City of South Bend Inclusive Procurement and Contracting Program
- (f) +1 Position – additional Assistant City Attorney
- (g) +3 Sworn Officers – two in the General Fund (#101) and one in the Public Safety LOIT Fund (#249)
- (h) -2 Records Clerk Positions – eliminate third shift of Records Division and close overnight, dedicated phone with direct line to 911 center will be available for emergencies
- (i) Transfer 7 Positions from Police Dept to new Crime Lab Division – separating the budget from the rest of the department, plan to start offering services to other governmental agencies for a fee
- (j) Transfer 51 Positions (47 firefighters and 4 EMS billing civilians) from EMS Fund (#288) to General Fund (#101)
- (k) -2 Positions – due to Memorial Hospital terminating the contract for neonatal transport
- (l) Transfer 1 Position General Fund (#101) to Public Safety LOIT Fund (#249)
- (m) +1 Position – additional Community Paramedic for the Community Paramedic Program
- (n) Transfer 1 Position between the Morris Performing Arts Center and the Palais Royale Ballroom
- (o) +1 Position – additional Manager-Park Grounds
- (p) +1 New Position – Youth Engagement Coordinator: this position will oversee the Youth Employment Program and its expansion
- (q) Restructuring of Code Enforcement Department: Transfer 4 Positions for NEAT Crew, 17 Positions for Neighborhood Code Enforcement, and 9 Positions for Animal Care & Control to the new Code Enforcement Fund (#230) | Transfer 2 Positions for Rental Unit Inspection to Rental Units Inspection Fund (#221)
- (r) +2 Positions – additional Code Inspectors for the Rental Units Inspection Program
- (s) -1 Position – eliminate the Print Shop Division, printing will be outsourced

Staffing Summary (Full-Time Positions Only)

Mayor's Office											
Position Titles by Division	2017	12/31/17	2018	12/31/18	2019		2020	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024
Mayor's Office											
<u>Elected Official</u>											
Mayor	1	1	1	1	1	1	1	1	1	1	1
<u>Non-Bargaining</u>											
Administrative Assistant II	1	1	1	1	1	1	1	1	1	1	1
Chief of Staff to Mayor	1	1	1	1	1	1	1	1	1	1	1
Deputy Chief of Staff to Mayor	1	1	1	1	1	1	1	1	1	1	1
Director of Communications	1	1	1	1	1	1	1	1	1	1	1
Director of Community Outreach	1	1	1	1	1	1	1	1	1	1	1
Exec Assistant & Director of Special Projects	1	1	1	1	1	1	1	1	1	1	1
Project Manager (1)	-	-	-	-	1	1	1	1	1	1	1
Total Mayor's Office	7	7	7	7	8	8	8	8	8	8	8
Community Initiatives (2)											
<u>Non-Bargaining</u>											
Director of Community Initiatives	-	-	-	-	-	-	1	1	1	1	1
GVI Program Manager	-	-	-	-	-	-	1	1	1	1	1
Total Community Initiatives	-	-	-	-	-	-	2	2	2	2	2
Total Full-Time Positions	7	7	7	7	8	8	10	10	10	10	10
Explain Significant Staffing Changes Below:											
(1) 2019: Add 1 New Position – The Project Manager is a project implementation aide to the Deputy Chief of Staff and Chief of Staff. Responsibilities include planning, coordination and execution of short and medium-term projects in the areas of policy research and development, intergovernmental affairs, and interdepartmental coordination. Project Manager also engages internal and external stakeholders to advance Mayoral initiatives. Duties will evolve to meet changing needs of the office and community.											
(2) 2020: NEW DIVISION – Add 2 New Positions to centralize the Administration's efforts to respond to the most pressing issues facing the community.											

City Clerk											
Position Titles	2017	12/31/17	2018	12/31/18	2019		2020	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024
<u>Elected Official</u>											
City Clerk	1	1	1	1	1	1	1	1	1	1	1
<u>Non-Bargaining</u>											
Administrative Assistant I	-	-	1	1	1	1	1	1	1	1	1
Chief Deputy City Clerk	1	1	1	1	1	1	1	1	1	1	1
City Clerk Secretary	1	1	-	-	-	-	-	-	-	-	-
Deputy City Clerk	1	1	1	1	1	1	1	1	1	1	1
Ordinance Violations Bureau Clerk	1	1	1	1	1	1	1	1	1	1	1
Total Full-Time Positions	5	5	5	5	5	5	5	5	5	5	5

Common Council											
Position Titles	2017	12/31/17	2018	12/31/18	2019		2020	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024
<u>Elected Officials</u>											
1st District Council Member	1	1	1	1	1	1	1	1	1	1	1
2nd District Council Member	1	1	1	1	1	1	1	1	1	1	1
3rd District Council Member	1	1	1	1	1	1	1	1	1	1	1
4th District Council Member	1	1	1	1	1	1	1	1	1	1	1
5th District Council Member	1	1	1	1	1	1	1	1	1	1	1
6th District Council Member	1	1	1	1	1	1	1	1	1	1	1
Council Member at Large	3	3	3	3	3	3	3	3	3	3	3
Total Full-Time Positions	9	9	9	9	9	9	9	9	9	9	9

Department of Administration & Finance											
Position Titles by Division	2017	12/31/17	2018	12/31/18	2019		2020	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024
Controller's Office											
<u>Non-Bargaining</u>											
Accounting Assistant (Payroll)	1	1	1	1	1	1	1	1	1	1	1
Administrative Assistant I	-	-	1	1	1	1	1	1	1	1	1
Budget Analyst - Senior	1	1	1	1	1	1	1	1	1	1	1
City Controller	1	1	1	1	1	1	1	1	1	1	1
Deputy Controller	1	-	1	1	1	1	1	1	1	1	1
Dir. of Finance - Code Enforcement & Engineering	1	1	1	1	1	1	1	1	1	1	1

Staffing Summary (Full-Time Positions Only)

Position Titles by Division	2017	12/31/17	2018	12/31/18	2019		2020	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024
Dir. of Finance - DCI	1	1	1	1	1	1	1	1	1	1	1
Dir. of Finance - Morris/Palais (VPA)	1	1	1	1	1	1	1	1	1	1	1
Dir. of Finance - Parks (VPA)	1	1	1	-	1	1	1	1	1	1	1
Dir. of Finance - Public Safety	1	1	1	1	1	1	1	1	1	1	1
Dir. of Finance - Wastewater	1	1	1	1	1	1	1	1	1	1	1
Dir. of Finance - Water Works	1	1	1	1	1	1	1	1	1	1	1
Director of Accounting and Budget	1	1	1	1	1	1	1	1	1	1	1
Director of City Finance	1	1	-	-	-	-	-	-	-	-	-
Director of Purchasing	-	-	1	1	1	1	1	1	1	1	1
Director of Treasury	-	-	1	1	1	1	1	1	1	1	1
Grants Administrator	1	1	1	1	1	1	1	1	1	1	1
Inventory Control Technician II	1	1	1	1	1	1	1	1	1	1	1
Purchasing Manager	1	-	-	-	-	-	-	-	-	-	-
Senior Purchasing Agent	-	-	1	1	1	1	1	1	1	1	1
Supervisor - Accounts Payable	1	1	1	1	1	1	1	1	1	1	1
Supervisor - Payroll	1	1	1	1	1	1	1	1	1	1	1
Total Controller's Office	18	16	20	19	20	20	20	20	20	20	20
Safety & Risk Management											
<u>Non-Bargaining</u>											
Director of Safety & Risk	1	1	1	1	1	1	1	1	1	1	1
Workers' Compensation Specialist	1	1	1	1	1	1	1	1	1	1	1
Total Safety & Risk Management	2	2	2	2	2	2	2	2	2	2	2
Central Services - Equipment Services											
<u>Non-Bargaining</u>											
Chief Administration Officer	-	-	1	1	1	1	1	1	1	1	1
Director of Central Services	1	1	-	-	-	-	-	-	-	-	-
Director of Equipment Services	-	-	1	1	1	1	1	1	1	1	1
Executive Assistant (1)	-	-	-	-	-	-	1	1	1	1	1
Financial Specialist III	1	1	-	-	-	-	-	-	-	-	-
Financial Specialist Senior (1)	1	1	1	1	1	1	-	-	-	-	-
Manager - Equipment Services	1	1	-	-	-	-	-	-	-	-	-
Manager - Service Contracts & General Supplies	-	-	1	1	1	1	1	1	1	1	1
Superintendent V	1	-	-	-	-	-	-	-	-	-	-
Supervisor - Maintenance Mechanic	4	4	4	4	4	4	4	4	4	4	4
Subtotal	9	8	8	8	8	8	8	8	8	8	8
<u>Bargaining</u>											
Machinist V	2	2	2	2	2	2	2	2	2	2	2
Mechanic IV	6	6	6	6	6	6	6	6	6	6	6
Mechanic V	12	12	12	8	12	7	12	12	12	12	12
Parts Clerk I	1	1	1	1	1	1	1	1	1	1	1
Parts Clerk II	2	2	2	2	2	2	2	2	2	2	2
Subtotal	23	23	23	19	23	18	23	23	23	23	23
Total Equipment Services	32	31	31	27	31	26	31	31	31	31	31
Central Services - Building Maintenance											
<u>Non-Bargaining</u>											
Superintendent III	1	2	1	1	-	1	-	-	-	-	-
Superintendent IV	-	-	-	-	1	-	1	1	1	1	1
Subtotal	1	2	1	1	1	1	1	1	1	1	1
<u>Bargaining</u>											
Building Maintenance	1	1	1	1	1	1	1	1	1	1	1
Janitor/General Laborer	1	1	1	1	1	-	1	1	1	1	1
Subtotal	2	2	2	2	2	1	2	2	2	2	2
Total Building Maintenance	3	4	3	3	3	2	3	3	3	3	3
Central Services - Print Shop (2)											
<u>Non-Bargaining</u>											
Print Shop Technician	1	1	1	1	1	1	-	-	-	-	-
Total Print Shop	1	1	1	1	1	1	-	-	-	-	-
Central Services - Radio Shop											
<u>Non-Bargaining</u>											
Director of Communications & Radio	1	1	1	1	1	1	1	1	1	1	1
Radio Equipment Installation Technician	-	-	-	-	1	1	1	1	1	1	1
Radio Technician I	1	1	1	1	-	-	-	-	-	-	-
Radio Technician III	1	1	1	1	1	-	1	1	1	1	1
Total Radio Shop	3	3	3	3	3	2	3	3	3	3	3

Staffing Summary (Full-Time Positions Only)

Position Titles by Division	2017	12/31/17	2018	12/31/18	2019		2020	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024
Central Services - Facilities Management											
<u>Non-Bargaining</u>											
Director of Facilities Management	1	-	1	1	1	1	1	1	1	1	1
Total Facilities Management	1	-	1	1	1	1	1	1	1	1	1
Total Full-Time Positions	60	57	61	56	61	54	60	60	60	60	60
Explain Significant Staffing Changes Below:											
(1) 2020: Title Change – the Financial Specialist Senior will be changed to an Executive Assistant.											
(2) 2020: Reduce 1 Position – Print Shop division discontinued, printing outsourced.											

Human Capital & Inclusion											
Position Titles by Division	2017	12/31/17	2018	12/31/18	2019		2020	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024
Human Resources											
<u>Non-Bargaining</u>											
Administrative Assistant II	1	1	1	1	1	1	1	1	1	1	1
Deputy Director of Human Resources	1	1	1	1	1	1	1	1	1	1	1
Director of Human Resources	1	1	1	1	1	1	1	1	1	1	1
HR Generalist	1	1	-	-	-	-	-	-	-	-	-
HR Generalist - Senior (Public Safety Focus)	1	1	1	1	1	1	1	1	1	1	1
HR Generalist/Benefits Coordinator	1	1	1	1	1	1	1	1	1	1	1
Manager - Benefits	-	-	1	1	1	1	1	1	1	1	1
Total Human Resources	6	6	6	6	6	6	6	6	6	6	6
Diversity & Inclusion											
<u>Non-Bargaining</u>											
Diversity Compliance/Inclusion Officer (1)	-	-	-	-	1	1	1	1	1	1	1
Manager - Inclusion Project	1	1	1	1	1	1	1	1	1	1	1
Contract Compliance Administrator (2)	-	-	-	-	-	-	1	1	1	1	1
Total Diversity & Inclusion	1	1	1	1	2	2	3	3	3	3	3
Human Rights											
<u>Non-Bargaining</u>											
Administrative Assistant I	1	1	1	1	1	1	1	1	1	1	1
Director - Human Rights	1	1	1	-	1	-	-	-	-	-	-
Employment Manager	-	-	1	-	-	-	-	-	-	-	-
Investigator IV	1	1	-	-	-	-	-	-	-	-	-
Investigator V	-	-	1	1	1	1	2	2	2	2	2
Investigator VI	1	1	-	-	-	-	-	-	-	-	-
Manager - Employment (EEOC)	-	-	-	1	1	1	1	1	1	1	1
Manager - Housing (HUD)	1	1	1	1	1	1	1	1	1	1	1
Total Human Rights	5	5	5	4	5	4	5	5	5	5	5
Total Full-Time Positions	12	12	12	11	13	12	14	14	14	14	14
Explain Significant Staffing Changes Below:											
(1) 2019: Add 1 New Position – Diversity Compliance/Inclusion Officer: to assist with the administration of the recommendations from the Disparity Study.											
(2) 2020: Add 1 New Position – Contract Compliance Administrator: performs professional and analytical duties necessary to ensure contractor pre bid support and post award compliance with the City of South Bend Inclusive Procurement and Contracting Program.											

Legal Department											
Position Titles	2017	12/31/17	2018	12/31/18	2019		2020	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024
<u>Non-Bargaining</u>											
Administrative Assistant I	2	2	2	2	2	2	2	2	2	2	2
Assistant City Attorney (1)	6	5	6	6	6	6	7	7	7	7	7
Corporation Counsel	1	1	1	1	1	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1	1	1	1	1	1
Paralegal	1	1	1	1	1	1	1	1	1	1	1
Total Full-Time Positions	11	10	11	11	11	11	12	12	12	12	12
Explain Significant Staffing Changes Below:											
(1) 2020: Add 1 Position – additional Assistant City Attorney to assist with:											
<ul style="list-style-type: none"> • Board of Public Safety: Address trainings, policies, and procedures • Office of Diversity and Inclusion: Support Diversity Initiatives, including implementation of Disparity Study results • Area Plan Commission: Review and support of policies and procedures affecting zoning and land in South Bend 											

Staffing Summary (Full-Time Positions Only)

Department of Public Works											
Position Titles by Division	2017 Budget	12/31/17 Actual	2018 Budget	12/31/18 Actual	2019		2020 Adopted Budget	Forecast			
					Amended Budget	06/30/19 Actual		2021	2022	2023	2024
Engineering											
<u>Non-Bargaining</u>											
Administrative Assistant I	1	1	1	1	1	1	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1	1	1	1	1	1	1
Assistant City Engineer	3	1	3	3	3	3	3	3	3	3	3
City Engineer	1	1	1	1	1	1	1	1	1	1	1
Deputy Director of Public Works	1	1	1	1	1	1	1	1	1	1	1
Director of Assets and Information Systems	-	-	1	1	-	-	-	-	-	-	-
Director of CSO Project Management	-	-	1	1	1	1	1	1	1	1	1
Director of Marketing - Public Works (1)	-	-	-	-	1	1	1	1	1	1	1
Director of Public Works	1	1	1	1	1	1	1	1	1	1	1
Director of Redevelopment Engineering (100% TIF funded)	1	1	1	1	1	1	1	1	1	1	1
Engineer I	4	4	4	4	4	4	4	4	4	4	4
Engineer I (80% TIF funded)	1	1	1	1	1	1	1	1	1	1	1
Exec Assistant & Director of Special Projects	1	1	1	1	1	1	1	1	1	1	1
Manager - Permits	1	1	1	1	1	2	1	1	1	1	1
Manager - Public Construction	1	1	1	1	1	1	1	1	1	1	1
Project Inspector (2)	3	3	3	3	4	4	4	4	4	4	4
Public Information Officer (1)	-	-	1	1	-	-	-	-	-	-	-
Total Engineering	20	18	23	23	23	24	23	23	23	23	23
Office of Sustainability											
<u>Non-Bargaining</u>											
Director of Office of Sustainability	1	1	1	1	1	1	1	1	1	1	1
Total Office of Sustainability	1	1	1	1	1	1	1	1	1	1	1
AmeriCorps Grant Program											
<u>Non-Bargaining</u>											
Manager Operations - AmeriCorps	-	-	1	-	1	-	1	1	1	1	1
Program Director - AmeriCorps	-	-	1	1	1	1	1	1	1	1	1
Total AmeriCorps Grant Program	-	-	2	1	2	1	2	2	2	2	2
Streets											
<u>Non-Bargaining</u>											
Director of Financial Services	-	-	1	1	1	1	1	1	1	1	1
Director of Streets & Sewers	1	1	1	1	1	1	1	1	1	1	1
Financial Specialist Senior	1	1	-	-	-	-	-	-	-	-	-
Manager - Streets	1	1	1	1	1	1	1	1	1	1	1
Manager - Traffic & Lighting	1	1	1	1	1	1	1	1	1	1	1
Superintendent III	2	2	2	2	2	2	2	2	2	2	2
Superintendent IV	1	1	1	1	1	1	1	1	1	1	1
Superintendent V	1	1	1	1	1	1	1	1	1	1	1
Subtotal	8	8	8	8	8	8	8	8	8	8	8
<u>Bargaining</u>											
<i>Streets Work Group</i>											
Equipment Operator I	1	-	1	1	-	-	-	-	-	-	-
Equipment Operator II	14	15	14	13	15	15	15	15	15	15	15
Equipment Operator III	1	1	1	1	1	1	1	1	1	1	1
General Laborer	1	1	1	1	1	1	1	1	1	1	1
Heavy Equipment Operator I	1	1	1	1	1	1	1	1	1	1	1
Heavy Equipment Operator II	11	9	11	10	11	11	11	11	11	11	11
Job Leader	4	3	4	4	4	4	4	4	4	4	4
<i>Traffic & Lighting Work Group</i>											
Operations Tech Job Leader	1	1	1	1	1	1	1	1	1	1	1
Operations Technicians	3	3	3	3	3	3	3	3	3	3	3
Sign Artist Job Leader	1	1	1	1	1	1	1	1	1	1	1
Signal Tech Job Leader	1	1	1	1	1	1	1	1	1	1	1
Signal Technician I	1	1	1	1	1	1	-	-	-	-	-
Signal Technician II	3	3	3	3	3	3	4	4	4	4	4
Subtotal	43	40	43	41	43	43	43	43	43	43	43
Total Streets	51	48	51	49	51	51	51	51	51	51	51
Curb & Sidewalk											
<u>Non-Bargaining</u>											
Superintendent V	1	1	1	1	1	1	1	1	1	1	1
<u>Bargaining</u>											
Concrete Finisher (3)	3	3	3	3	6	5	6	6	6	6	6
Job Leader	1	1	1	1	1	1	1	1	1	1	1
Subtotal	4	4	4	4	7	6	7	7	7	7	7
Total Curb & Sidewalk	5	5	5	5	8	7	8	8	8	8	8

Staffing Summary (Full-Time Positions Only)

Position Titles by Division	2017	12/31/17	2018	12/31/18	2019	06/30/19	2020	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	Actual	Adopted Budget	2021	2022	2023	2024
Sewers											
<u>Non-Bargaining</u>											
Administrative Assistant I	1	1	1	1	1	1	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1	1	1	1	1	1	1
Manager - Sewer Operations	1	1	1	1	1	1	1	1	1	1	1
Superintendent III	1	1	1	1	1	1	1	1	1	1	1
Superintendent V	2	2	2	2	2	2	2	2	2	2	2
Subtotal	6	6	6	6	6	6	6	6	6	6	6
<u>Bargaining</u>											
Equipment Operator II	5	6	5	5	5	5	5	5	5	5	5
Equipment Operator III	9	9	9	9	9	9	9	9	9	9	9
Heavy Equipment Operator I	10	10	10	10	10	10	10	10	10	10	10
Job Leader	5	5	5	5	5	5	5	5	5	5	5
Subtotal	29	30	29	29	29	29	29	29	29	29	29
Total Sewers	35	36	35	35	35	35	35	35	35	35	35
Sewer Repair Insurance											
<u>Non-Bargaining</u>											
Superintendent V	1	1	1	1	1	1	1	1	1	1	1
<u>Bargaining</u>											
Job Leader	1	1	1	1	1	1	1	1	1	1	1
Total Sewer Repair Insurance	2	2	2	2	2	2	2	2	2	2	2
Concrete Crew											
<u>Bargaining</u>											
Concrete Finisher	3	3	3	2	3	1	3	3	3	3	3
Job Leader	1	-	-	-	1	1	1	1	1	1	1
Total Concrete Crew	4	3	3	2	4	2	4	4	4	4	4
Solid Waste											
<u>Non-Bargaining</u>											
Administrative Assistant I	1	1	1	1	1	1	1	1	1	1	1
Director of Solid Waste	1	1	1	1	1	1	1	1	1	1	1
Secretary V	1	1	1	1	1	1	1	1	1	1	1
Superintendent V - Route Manager	1	1	2	2	2	2	2	2	2	2	2
Subtotal	4	4	5	5	5	5	5	5	5	5	5
<u>Bargaining</u>											
Driver	17	13	15	13	15	13	15	15	15	15	15
Job Leader	-	1	2	2	2	2	2	2	2	2	2
Picker I	5	5	2	2	2	2	2	2	2	2	2
Subtotal	22	19	19	17	19	17	19	19	19	19	19
Total Solid Waste	26	23	24	22	24	22	24	24	24	24	24
Water Works											
<u>Non-Bargaining</u>											
Assistant Director of Utilities	1	1	1	1	1	1	1	1	1	1	1
Assistant Manager - Customer Service	1	1	1	1	1	1	1	1	1	1	1
Director of Customer Service & Billing Office	1	1	1	-	1	1	1	1	1	1	1
Director of Distribution	2	2	1	1	1	-	1	1	1	1	1
Distribution Records Drafter (4)	1	1	1	1	1	1	-	-	-	-	-
Distribution System Specialist	1	1	-	-	-	-	-	-	-	-	-
Engineering Aide IV	1	1	1	1	1	1	1	1	1	1	1
Financial Specialist III	1	1	1	1	1	1	1	1	1	1	1
Financial Specialist IV	3	3	3	2	3	3	3	3	3	3	3
Financial Specialist Senior	1	-	1	-	-	-	-	-	-	-	-
Locator	1	1	1	1	1	1	1	1	1	1	1
Manager - Billing and Customer Accounts	-	-	-	-	1	1	1	1	1	1	1
Manager - Customer Service	1	1	1	-	1	1	1	1	1	1	1
Manager - Distribution Services and Records (4)	-	-	-	-	-	-	1	1	1	1	1
Manager - Maintenance	1	1	2	2	2	2	2	2	2	2	2
Manager - Meter Service	-	-	-	-	1	1	1	1	1	1	1
Manager - Operations Treatment	1	2	1	1	1	1	1	1	1	1	1
Manager - Service Line Repair	-	-	-	-	1	1	1	1	1	1	1
Quality Assurance Distribution Technician	1	1	1	1	1	1	1	1	1	1	1
Superintendent V	2	1	2	2	-	-	-	-	-	-	-
Supervisor - Operations	2	2	2	2	2	2	2	2	2	2	2
System Specialist III	1	1	1	1	1	1	1	1	1	1	1
Utilities System Specialist	1	1	1	1	1	1	1	1	1	1	1
Water Quality Specialist	1	1	1	1	1	1	1	1	1	1	1
Subtotal	25	24	24	20	24	23	24	24	24	24	24

Staffing Summary (Full-Time Positions Only)

Position Titles by Division	2017	12/31/17	2018	12/31/18	2019		2020	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024
Bargaining											
Auditor I	2	2	2	2	1	1	1	1	1	1	1
Auditor II	-	-	-	-	2	2	2	2	2	2	2
Customer Service & Billing	5	5	5	5	4	4	4	4	4	4	4
Data Processor	3	3	3	3	3	3	3	3	3	3	3
Field Repairman/Inspector I	2	2	2	2	2	2	2	2	2	2	2
Field Repairman/Inspector II	1	1	1	1	1	1	1	1	1	1	1
Field Repairman/Inspector III	1	1	1	1	1	1	1	1	1	1	1
Group Leader	1	1	1	1	1	1	1	1	1	1	1
Heavy Equipment Operator I	4	4	3	3	-	-	-	-	-	-	-
Heavy Equipment Operator II	1	1	1	1	4	4	4	4	4	4	4
Job Leader	5	5	5	5	5	5	5	5	5	5	5
Machinist	1	1	1	1	1	1	1	1	1	1	1
Maintenance Tech I	3	2	4	4	3	3	3	3	3	3	3
Maintenance Tech II	3	3	3	3	4	4	4	4	4	4	4
Meter Serviceman IV	8	8	8	8	8	8	8	8	8	8	8
Operator I	3	1	3	3	3	3	3	3	3	3	3
Operator II	-	2	-	-	-	-	-	-	-	-	-
Subtotal	43	42	43	43	43	43	43	43	43	43	43
Total Water Works	68	66	67	63	67	66	67	67	67	67	67
Wastewater											
Non-Bargaining											
Administrative Assistant I	1	1	1	1	1	1	1	1	1	1	1
Asst Director of SCADA Information Systems	-	-	1	1	1	1	1	1	1	1	1
Chemist	3	3	3	3	3	3	3	3	3	3	3
Chemist Lead	1	1	1	1	1	1	1	1	1	1	1
Director of CSO Project Management	1	1	-	-	-	-	-	-	-	-	-
Director of SCADA Information Systems	1	1	1	1	1	1	1	1	1	1	1
Director of Utilities	1	1	1	1	1	1	1	1	1	1	1
Director of Utility Safety	1	1	1	1	1	1	1	1	1	1	1
Director of Wastewater Maintenance	1	1	1	1	1	1	1	1	1	1	1
Director of Water Quality & Lab	1	1	1	1	1	1	1	1	1	1	1
Industrial Pretreatment Specialist I	1	1	1	1	1	1	1	1	1	1	1
Manager - Environmental Compliance	1	1	1	1	1	1	1	1	1	1	1
Manager - Industrial Pretreatment	1	1	1	1	1	1	1	1	1	1	1
Manager - Maintenance	1	1	1	1	1	1	1	1	1	1	1
Manager - Operations	2	1	2	2	2	2	2	2	2	2	2
Manager - Utility Purchasing & Storeroom	1	1	1	1	1	1	1	1	1	1	1
SCADA Instrument Specialist	1	1	1	-	1	1	1	1	1	1	1
Superintendent V	1	2	1	1	1	1	1	1	1	1	1
Subtotal	20	20	20	19	20	20	20	20	20	20	20
Bargaining											
CSO Rep II	2	2	2	2	2	2	2	2	2	2	2
General Laborer	1	1	1	1	1	1	1	1	1	1	1
Lift Station Rep. II	2	2	2	2	2	2	2	2	2	2	2
Maintenance Electrician V	1	1	1	1	1	1	1	1	1	1	1
Maintenance Lead	1	1	1	1	1	1	1	1	1	1	1
Maintenance Repair IV	4	4	4	3	4	4	4	4	4	4	4
Operator - General	3	3	3	3	6	5	5	5	5	5	5
Operator - Lead	2	2	2	2	2	2	2	2	2	2	2
Operator - Senior	6	6	6	6	3	3	4	4	4	4	4
Sanitation Operator	2	2	2	2	2	2	2	2	2	2	2
Subtotal	24	24	24	23	24	23	24	24	24	24	24
Total Wastewater	44	44	44	42	44	43	44	44	44	44	44
Organic Resources											
Non-Bargaining											
Supervisor-Operations	1	1	1	1	1	1	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1	1	1	1	1	1	1
Bargaining											
Heavy Equipment Operator II	4	4	4	4	4	4	4	4	4	4	4
Total Organic Resources	6	6	6	6	6	6	6	6	6	6	6
Total Full-Time Positions	262	252	263	251	267	260	267	267	267	267	267

Explain Significant Staffing Changes Below:

- (1) 2019: Title Change – changed from Public Works Public Information Officer to Director of Marketing-Public Works
- (2) 2019: Add 1 Position – additional Project Inspector to specifically work on the many Venues, Parks & Arts capital projects
- (3) 2019: Add 3 Positions – additional concrete crew members to enable the department to complete approximately 20% more curb and sidewalk rehabilitation
- (4) 2020: Title Change – changed from Distribution Records Drafter to Manager-Distribution Services and Records

Staffing Summary (Full-Time Positions Only)

Police Department											
Position Titles by Division	2017 Budget	12/31/17 Actual	2018 Budget	12/31/18 Actual	2019		2020 Adopted Budget	Forecast			
					Amended Budget	06/30/19 Actual		2021	2022	2023	2024
Non-Bargaining											
<u>Police Dept Admin</u>											
Administrative Assistant I	1	2	2	2	2	2	2	2	2	2	2
Alarm Specialist	-	1	1	1	-	-	-	-	-	-	-
Assistant Director of Civilian Services	1	1	1	1	1	1	1	1	1	1	1
Crime Analyst	1	1	1	1	1	1	1	1	1	1	1
Data Entry Specialist	3	4	4	4	5	5	5	5	5	5	5
Digital Communications & Multimedia Training Coordinator	1	1	1	1	1	1	-	-	-	-	-
Director of Civilian Services	1	1	1	1	1	1	1	1	1	1	1
Director of Purchasing & Logistics - Police Dept (2)	-	-	-	-	-	-	1	1	1	1	1
Executive Assistant & Director of Special Projects	1	1	1	1	1	1	1	1	1	1	1
Financial Specialist II	-	-	1	1	1	1	-	-	-	-	-
Financial Specialist III	1	1	1	1	1	1	1	1	1	1	1
Financial Specialist IV	1	-	-	-	-	-	-	-	-	-	-
Financial Specialist Senior	-	1	1	1	1	1	1	1	1	1	1
Logistics Specialist (3)	-	-	-	-	-	-	1	1	1	1	1
Manager - Property & Evidence	1	1	1	1	1	1	1	1	1	1	1
Manager - Purchasing & Logistics (1)	-	-	-	-	1	1	-	-	-	-	-
Police Crime Intelligence Analyst	1	1	1	1	1	1	1	1	1	1	1
Police Crime Intelligence Analyst (Social Media) (4)	-	-	-	-	1	1	1	1	1	1	1
Preventative Maintenance Coordinator	1	1	1	1	1	1	1	1	1	1	1
Property/Evidence Custodian - Senior	-	1	1	1	1	1	1	1	1	1	1
Public Access Coordinator	1	1	1	1	1	1	1	1	1	1	1
Record Specialist (5)	16	16	16	16	16	16	14	12	12	12	12
Secretary V	2	-	-	-	-	-	-	-	-	-	-
Subtotal	33	35	36	36	38	38	35	33	33	33	33
<u>Crime Lab</u>											
Digital (Forensic) Lab Tech	2	1	1	1	2	2	1	1	1	1	1
Evidence Tech	1	-	-	-	-	-	-	-	-	-	-
Firearms IBIS/NIBIN Tech	-	1	1	1	1	1	1	1	1	1	1
Forensic Lab Tech	1	1	1	1	-	-	1	1	1	1	1
Forensic Scientist / Firearm & Tool Mark Examiner	1	1	1	1	1	1	1	1	1	1	1
Forensic Scientist / Firearm & Tool Mark Examiner Trainee	-	1	1	1	1	1	1	1	1	1	1
Latent Fingerprint Examiner	-	1	1	1	1	1	1	1	1	1	1
Supervisor - Crime Laboratory	1	1	1	1	1	1	1	1	1	1	1
Subtotal	6	7	7	7	7	7	7	7	7	7	7
Total Non-Bargaining	39	42	43	43	45	45	42	40	40	40	40
Bargaining											
<u>Sworn Officers</u>											
Chief	1	1	1	1	1	1	1	1	1	1	1
Captain	7	7	7	7	7	7	7	7	7	7	7
Division Chief	3	3	3	3	3	3	3	3	3	3	3
Lieutenant	15	10	15	10	13	13	13	13	13	13	13
Supervisory Sergeant	29	28	29	28	30	30	30	30	30	30	30
Non-Supervisory Sergeant/Investigator	5	9	5	9	7	7	7	7	7	7	7
Patrolman 1st Class (6)	162	157	162	158	156	160	159	161	161	161	161
Patrolman 2nd Class	17	17	17	17	17	17	17	17	17	17	17
Total Sworn Officers	239	232	239	233	234	238	237	239	239	239	239
<u>Teamsters</u>											
Building Engineer (Maintenance Tech I)	1	1	1	1	1	1	1	1	1	1	1
Janitor/General Laborer	2	2	2	2	2	2	2	2	2	2	2
Maintenance Personnel	3	3	3	3	3	3	3	3	3	3	3
Total Bargaining	242	235	242	236	237	241	240	242	242	242	242
Total Full-Time Positions	281	277	285	279	282	286	282	282	282	282	282

Explain Significant Staffing Changes Below:

- (1) 2019: Add 1 New Position – Manager of Purchasing and Logistics: to civilianize the logistics coordinator position. This position has always been staffed by a sworn officer.
- (2) 2020: Title Change – Manager of Purchasing and Logistics changed to Director of Purchasing & Logistics (Police Dept).
- (3) 2020: Add 1 New Position – Logistics Specialist
- (4) 2019: Add 1 New Position – Police Crime Analyst (Social Media) - This position would monitor, vet, and analyze social media, collaborating and correlating with other Crime Analyst(s) and/or officers regarding Hot-Spot Focused Deterrence and Precision-Policing.
- (5) 2020: Reduce 2 Positions – Records Specialists – eliminate third shift of Records Division and close overnight, dedicated phone with direct line to 911 center will be available for emergencies.
- (6) 2019: Reduce 6 Positions – budget reduction of sworn officers to better reflect current staffing levels.
- (6) 2020: Add 3 Positions – additional sworn officers

Staffing Summary (Full-Time Positions Only)

Fire Department											
Position Titles by Division	2017	12/31/17	2018	12/31/18	2019	2019	2020	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024
Non-Bargaining											
<u>Fire Department Admin</u>											
Administrative Assistant I (1)	1	1	1	1	1	1	-	-	-	-	-
Administrative Assistant II (1)	-	-	-	-	-	-	1	1	1	1	1
Financial Specialist II	1	1	1	1	-	-	-	-	-	-	-
Financial Specialist III	-	-	-	-	1	1	1	1	1	1	1
Preventative Maintenance Coordinator	1	1	1	1	1	1	1	1	1	1	1
Subtotal	3	3	3	3	3	3	3	3	3	3	3
<u>Emergency Medical Services Billing</u>											
Accounting Clerk IV / EMS Billing Specialist	3	3	3	3	3	3	3	3	3	3	3
Financial Specialist I (2)	1	1	1	1	-	-	-	-	-	-	-
Financial Specialist II (2)	-	-	-	-	1	-	1	1	1	1	1
Subtotal	4	4	4	4	4	3	4	4	4	4	4
Total Non-Bargaining	7	7	7	7	7	6	7	7	7	7	7
Bargaining											
Chief	1	1	1	1	1	1	1	1	1	1	1
Assistant Chief	5	5	5	5	5	5	5	5	5	5	5
Battalion Chief	6	6	6	6	6	6	6	6	6	6	6
Captain	56	57	56	56	54	54	54	54	54	54	54
Inspector	4	4	4	4	3	3	3	3	3	3	3
Arson Investigator	3	3	3	3	3	3	3	3	3	3	3
Instructor	2	2	2	2	2	2	2	2	2	2	2
Pump Engineer	48	48	48	48	48	48	48	48	48	48	48
Firefighter 1st Class (3)	85	88	91	82	83	83	82	82	82	82	82
Firefighter 2nd Class (3)	26	26	27	27	39	32	37	37	37	37	37
Firefighter 3rd Class	7	7	7	7	8	7	8	8	8	8	8
Lieutenant	2	-	-	-	-	-	-	-	-	-	-
Paramedic Lieutenant	8	8	7	7	5	5	5	5	5	5	5
Community Para-Medicine (4)	-	-	-	-	1	1	2	2	2	2	2
Total Bargaining	253	255	257	248	258	250	256	256	256	256	256
Total Full-Time Positions	260	262	264	255	265	256	263	263	263	263	263
Explain Significant Staffing Changes Below:											
(1) 2020: Title Change – Administrative Assistant I promoted to Administrative Assistant II											
(2) 2019: Title Change – Financial Specialist I promoted to Financial Specialist II											
(3) 2020: Reduce 3 Positions – Memorial Hospital is no longer contracting with the Fire Department to provide neonatal transportation. The changes in revenue and expenditures are reflected in the budget. The program was supported by approximately 3 positions.											
(4) 2020: Add 1 Position – additional Community Para-Medicine – The Community Paramedic Program was established to interact with repeat users of the EMS system to assess their needs prior to them calling 911 and taking a trip to the emergency room. This program proved to be very successful and an additional position will be added in 2020 to expand the program and work with even more citizens to prevent unnecessary calls and trips to the emergency room.											

Venues, Parks & Arts											
Position Titles by Division	2017	12/31/17	2018	12/31/18	2019	2019	2020	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024
Parks Administration											
<u>Non-Bargaining</u>											
Administrative Assistant I	1	1	-	-	-	-	-	-	-	-	-
Deputy Director of Venues, Parks & Arts	1	1	-	-	1	1	1	1	1	1	1
Executive Assistant	-	-	1	1	1	1	1	1	1	1	1
Executive Director Venues, Parks & Arts	1	1	1	1	1	1	1	1	1	1	1
Financial Specialist II	2	2	2	2	1	1	1	1	1	1	1
Financial Specialist IV	1	1	1	1	2	2	2	2	2	2	2
Manager - Office	1	1	1	1	1	1	1	1	1	1	1
Total Parks Administration	7	7	6	6	7	7	7	7	7	7	7
Park Maintenance											
<u>Non-Bargaining</u>											
Administrative Assistant I	-	-	-	-	-	-	1	1	1	1	1
Director of Facilities & Grounds	-	-	-	-	1	1	1	1	1	1	1
Financial Specialist III	1	1	1	1	1	1	-	-	-	-	-
Foreman IV	1	1	2	2	2	2	-	-	-	-	-
Foreman V	3	3	2	2	1	1	1	1	1	1	1
Horticulturist Tech (1)	-	-	-	-	-	-	1	1	1	1	1
HVAC Technician	1	1	-	-	-	-	-	-	-	-	-
Manager - Facilities	1	1	1	1	1	1	2	2	2	2	2
Manager - Operations	-	-	1	1	-	-	-	-	-	-	-
Manager - Operations - Forester	1	1	1	1	1	1	1	1	1	1	1
Manager - Park Grounds Manager (1)	1	1	2	2	2	2	3	3	3	3	3

Staffing Summary (Full-Time Positions Only)

Position Titles by Division	2017 Budget	12/31/17 Actual	2018 Budget	12/31/18 Actual	2019		2020 Adopted Budget	Forecast			
					Amended	06/30/19		2021	2022	2023	2024
					Budget	Actual					
Manager - Public Construction (2)	-	-	-	-	-	-	1	1	1	1	1
Project Manager (2)	-	-	-	-	-	1	-	-	-	-	-
Superintendent - Park Maintenance	1	1	1	-	-	-	-	-	-	-	-
Superintendent III	1	1	2	1	2	2	1	1	1	1	1
Superintendent IV	2	2	-	-	-	-	-	-	-	-	-
Superintendent V	-	-	-	-	-	-	2	2	2	2	2
Subtotal	13	13	13	11	12	12	14	14	14	14	14
Bargaining											
Arborist I	3	3	3	3	3	3	3	3	3	3	3
Arborist II	2	2	2	2	2	2	2	2	2	2	2
Arborist-Weed Control	1	1	1	1	1	1	1	1	1	1	1
Athletic Field Maintenance	1	1	1	1	1	1	1	1	1	1	1
Building & Structure Maint I	1	2	2	2	1	1	1	1	1	1	1
Building & Structure Maint II	1	1	1	1	1	1	1	1	1	1	1
Building Maintenance Custodian & Labor	1	1	1	1	1	1	1	1	1	1	1
Construction Maintenance Carpenter II	1	1	1	1	1	1	1	1	1	1	1
Construction Maintenance Carpenter III	1	1	1	1	1	1	1	1	1	1	1
Construction Maintenance Mason	1	1	1	1	1	1	1	1	1	1	1
Electrician	1	1	-	-	-	-	-	-	-	-	-
Equipment Operator II	2	2	2	1	2	2	2	2	2	2	2
Group Leader	6	6	6	6	6	6	6	6	6	6	6
Head Custodian	4	4	4	4	4	4	4	4	4	4	4
Heavy Equipment Operator I	1	1	1	1	1	1	1	1	1	1	1
Job Leader	2	2	2	2	2	2	2	2	2	2	2
Job Leader - Mower Shop	-	-	1	1	1	1	1	1	1	1	1
Mechanic IV	2	2	1	1	1	1	1	1	1	1	1
Operator I	1	1	1	1	1	1	1	1	1	1	1
Painter IV	1	1	1	1	1	1	1	1	1	1	1
Park Rangers	2	-	-	-	-	-	-	-	-	-	-
Plumber IV-Park	1	2	2	2	2	2	1	1	1	1	1
Zoo Personnel: Building & Structure Maintenance (3)	1	1	1	-	-	-	-	-	-	-	-
Subtotal	37	37	36	34	34	34	33	33	33	33	33
Total Parks Maintenance	50	50	49	45	46	46	47	47	47	47	47
Golf Courses											
<u>Non-Bargaining</u>											
Club Pro Municipal Golf Course	2	2	2	1	1	1	1	1	1	1	1
Director of Golf Operations	1	1	1	1	1	1	1	1	1	1	1
Foreman V	-	1	-	1	1	1	1	1	1	1	1
Manager - Concessions	1	-	1	-	-	-	-	-	-	-	-
Program Coordinator	-	-	-	1	1	1	1	1	1	1	1
Superintendent V	2	2	2	2	2	2	2	2	2	2	2
Subtotal	6	6	6	6	6	6	6	6	6	6	6
<u>Bargaining</u>											
Mechanic IV	2	1	2	1	2	2	2	2	2	2	2
Total Golf Courses	8	7	8	7	8	8	8	8	8	8	8
Recreation											
<u>Non-Bargaining</u>											
Assistant Director of Recreation	1	1	1	1	1	1	1	1	1	1	1
Director of Recreation	-	-	1	1	1	1	1	1	1	1	1
Fitness Supervisor	1	1	1	1	-	-	-	-	-	-	-
Golf Course/Rink Manager	1	-	-	-	-	-	-	-	-	-	-
Naturalist	1	1	1	1	1	1	1	1	1	1	1
Program Coordinator	8	7	7	7	7	7	7	7	7	7	7
Supervisor - Administrative Assistant	1	1	1	1	1	1	1	1	1	1	1
Supervisor - Assistant Program	-	-	2	2	2	2	2	2	2	2	2
Supervisor - Athletic	1	1	1	1	1	1	1	1	1	1	1
Supervisor - Center	3	3	3	3	3	3	3	3	3	3	3
Supervisor - Fitness	1	1	1	1	2	2	2	2	2	2	2
Supervisor - Program	1	1	2	2	2	2	2	2	2	2	2
Supervisor - Rum Village Park	1	1	1	1	1	1	1	1	1	1	1
Supervisor - Youth	1	1	-	-	-	-	-	-	-	-	-
Youth Engagement Coordinator (4)	-	-	-	-	-	-	1	1	1	1	1
Total Recreation	21	19	22	22	22	22	23	23	23	23	23
Marketing & Events											
<u>Non-Bargaining</u>											
Communications Coordinator	-	-	1	1	1	-	-	-	-	-	-
Director of Development (VPA)	1	1	1	1	1	1	1	1	1	1	1
Director of Experience (VPA)	-	-	-	-	1	1	1	1	1	1	1
Director of Marketing & Promotions	2	2	2	2	-	-	-	-	-	-	-

Staffing Summary (Full-Time Positions Only)

Position Titles by Division	2017	12/31/17	2018	12/31/18	2019	06/30/19	2020	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	Actual	Adopted Budget	2021	2022	2023	2024
Graphic Designer	1	1	1	1	2	-	3	3	3	3	3
Manager - Interactive Marketing	1	1	1	1	1	-	1	1	1	1	1
Manager - Marketing	-	-	-	-	1	5	1	1	1	1	1
Manager - Special Events	1	1	-	-	1	-	1	1	1	1	1
Program Coordinator	1	1	1	1	1	-	1	1	1	1	1
Project Manager	1	1	2	2	1	1	1	1	1	1	1
Supervisor - Assistant Program	-	1	-	-	-	-	-	-	-	-	-
Supervisor - Program	2	2	-	-	-	-	-	-	-	-	-
Supervisor - Special Events	-	-	1	-	-	-	-	-	-	-	-
Volunteer Coordinator	-	-	1	1	1	1	1	1	1	1	1
Total Marketing & Events	10	11	11	10	11	9	11	11	11	11	11
Morris Performing Arts Center											
<u>Non-Bargaining</u>											
Custodian	-	-	1	1	1	1	1	1	1	1	1
Director of Booking & Event Services	1	1	1	-	1	1	1	1	1	1	1
Director of Box Office & Event Services - Venues	1	1	1	1	1	1	1	1	1	1	1
Event Service Technician II (5)	-	-	-	-	-	-	1	1	1	1	1
Executive Assistant	1	1	-	-	-	-	-	-	-	-	-
Manager - Facility Operations (MPAC)	-	-	1	1	1	1	1	1	1	1	1
Manager - Operations	1	-	1	1	1	1	1	1	1	1	1
Manager - Production	1	1	1	1	1	1	1	1	1	1	1
Manager I - Assistant Box Office	1	1	1	1	1	-	1	1	1	1	1
Manager II - Assistant Box Office	1	1	1	1	1	1	1	1	1	1	1
Total Morris Performing Arts Center	7	6	8	7	8	7	9	9	9	9	9
Palais Royale Ballroom											
<u>Non-Bargaining</u>											
Administrative Assistant I	1	1	1	1	1	1	1	1	1	1	1
Event Service Technician I (5)	1	1	1	1	1	1	-	-	-	-	-
Manager - Assistant Facility Operations	1	1	1	1	1	1	1	1	1	1	1
Total Palais Royale Ballroom	3	3	3	3	3	3	2	2	2	2	2
Century Center											
<u>Non-Bargaining</u>											
Custodian (6)	-	-	-	-	-	-	1	1	1	1	1
Director of Operations - Venues	-	-	1	1	1	1	1	1	1	1	1
Event Service Technician II (6)	-	-	1	1	1	1	-	-	-	-	-
Financial Specialist Senior	-	-	1	1	1	-	1	1	1	1	1
General Manager - Venues	-	-	1	1	1	1	1	1	1	1	1
Maintenance Technician	-	-	2	2	2	2	2	2	2	2	2
Security Guard	-	-	2	2	2	2	2	2	2	2	2
Total Century Center	-	-	8	8	8	7	8	8	8	8	8
Total Full-Time Positions	106	103	115	108	113	109	115	115	115	115	115
Explain Significant Staffing Changes Below:											
(1) 2020: Add 2 Positions – additional Manager-Park Grounds and Horticulturist Tech											
(2) 2020: Title Change – Project Manager promoted to Manager-Public Construction											
(3) 2018: Last zoo employee's contract ended. The City still owns the Potawatomi Zoo, but it is run and managed by the Potawatomi Zoological Society.											
(4) 2020: Add 1 New Position – Youth Engagement Coordinator: this position will oversee the Youth Employment Program and its expansion.											
(5) 2020: Transfer 1 Positions – Event Service Technician I transferred from Palais to Morris and promoted to Event Service Technician II											
(6) 2020: Title Change – Event Service Technician II changed to Custodian											

Department of Community Investment (DCI)											
Position Titles	2017	12/31/17	2018	12/31/18	2019	06/30/19	2020	Forecast			
	Budget	Actual	Budget	Actual	Amended Budget	Actual	Adopted Budget	2021	2022	2023	2024
<u>Non-Bargaining</u>											
Administrative Assistant II	1	1	1	1	2	1	2	2	2	2	2
Business Analyst	1	-	1	-	-	-	-	-	-	-	-
Business Development Specialist	1	1	1	1	1	1	1	1	1	1	1
Director of Business Development	1	1	1	1	1	1	1	1	1	1	1
Director of Engagement & Economic Empowerment	1	1	1	1	1	1	1	1	1	1	1
Director of Neighborhood Development	1	1	1	1	1	1	1	1	1	1	1
Director of Planning	1	1	1	1	1	1	1	1	1	1	1
Economic Empowerment Specialist	-	-	1	1	1	-	1	1	1	1	1
Engagement Specialist (1)	-	-	-	-	1	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1	1	1	1	1	1
Executive Assistant & Director of Special Projects	1	1	-	-	-	-	-	-	-	-	-
Executive Director of Community Investment	1	1	1	1	1	-	1	1	1	1	1
Financial Specialist II	1	1	1	1	1	1	1	1	1	1	1

Staffing Summary (Full-Time Positions Only)

Position Titles by Division	2017		2018		2019		2020	Forecast			
	Budget	12/31/17 Actual	Budget	12/31/18 Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024
	Historic Preservation Administrator	-	-	1	1	1	1	1	1	1	1
Historic Preservation Specialist	-	-	1	1	1	1	1	1	1	1	1
Housing Counselor	1	1	1	1	1	1	1	1	1	1	1
Licensing & Registration Administrator	1	1	1	1	1	1	1	1	1	1	1
Manager - Business Development	2	2	2	2	2	2	2	2	2	2	2
Manager - Neighborhood Grants	1	1	1	1	1	1	1	1	1	1	1
Manager - Property Development	1	1	1	1	1	1	1	1	1	1	1
Neighborhood Program Specialist	1	1	1	1	1	1	1	1	1	1	1
Principal Planner	2	2	2	2	2	2	2	2	2	2	2
Property Development Analyst	1	1	1	1	1	1	1	1	1	1	1
Property Inspector	1	1	1	1	1	1	1	1	1	1	1
Senior Planner	1	1	1	1	1	1	1	1	1	1	1
Zoning Administrator (2)	-	-	-	-	1	1	1	1	1	1	1
Zoning Specialist (2)	-	-	-	-	1	-	1	1	1	1	1
Total Full-Time Positions	23	22	25	24	28	24	28	28	28	28	28

Explain Significant Staffing Changes Below:

- (1) 2019: 1 New Position – to provide assistance in researching and developing programming designed to engage and empower residents.
 (2) 2019: 2 New Positions – to establish City's own Planning Commission rather than relying on Area Plan Commission.

Department of Code Enforcement

Position Titles by Division	2017		2018		2019		2020	Forecast			
	Budget	12/31/17 Actual	Budget	12/31/18 Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024
	Neighborhood Code Enforcement										
<u>Non-Bargaining</u>											
Administrative Assistant I	2	3	3	3	3	3	2	2	2	2	2
Code Inspector	6	6	6	6	6	6	8	8	8	8	8
Code Inspector - Senior	2	2	2	2	2	2	1	1	1	1	1
Data Analyst	1	1	-	-	-	-	-	-	-	-	-
Deputy Director of Code Enforcement	1	1	1	1	1	1	1	1	1	1	1
Director of Code Enforcement	1	1	1	1	1	1	1	1	1	1	1
Executive Administrative Assistant	1	1	1	1	1	1	1	1	1	1	1
Financial Specialist III (1)	-	-	-	-	1	1	1	1	1	1	1
Hearing Secretary	1	1	1	1	1	1	1	1	1	1	1
Operations Analyst (Code)	-	-	1	1	1	1	1	1	1	1	1
Total Neighborhood Code Enforcement	15	16	16	16	17	17	17	17	17	17	17
Animal Resource Center (formerly Animal Care & Control)											
<u>Non-Bargaining</u>											
Animal Control Assistant (2)	2	3	2	2	3	3	-	-	-	-	-
Animal Welfare Assistant (3)	-	-	-	-	-	-	3	3	3	3	3
Animal Control Officer	3	3	4	4	4	4	-	-	-	-	-
Animal Welfare Officer (3)	-	-	-	-	-	-	4	4	4	4	4
Manager - Animal Shelter	1	1	1	1	1	1	-	-	-	-	-
Manager - Animal Resource Center (3)	-	-	-	-	-	-	1	1	1	1	1
Manager - Assistant Animal Shelter	1	1	1	1	1	1	-	-	-	-	-
Manager - Assistant Animal Resource Center (3)	-	-	-	-	-	-	1	1	1	1	1
Manager - Shelter Operations	1	-	-	-	-	-	-	-	-	-	-
Total Animal Care & Control	8	8	8	8	9	9	9	9	9	9	9
NEAT Crew **											
<u>Non-Bargaining</u>											
Superintendent IV	1	1	1	1	1	1	1	1	1	1	1
<u>Bargaining</u>											
Driver	1	1	1	1	1	1	1	1	1	1	1
Operator III	2	2	2	2	2	2	2	2	2	2	2
Total NEAT Crew	4	4	4	4	4	4	4	4	4	4	4
Rental Unit Inspection											
<u>Non-Bargaining</u>											
Code Inspector - Senior (4)	-	-	-	-	-	-	1	1	1	1	1
Code Inspector - Rental License Inspection	-	-	2	2	2	2	2	2	2	2	2
Program Coordinator (4)	-	-	-	-	-	-	1	1	1	1	1
Total Rental Unit Inspection	-	-	2	2	2	2	4	4	4	4	4
Total Full-Time Positions	27	28	30	30	32	32	34	34	34	34	34

Explain Significant Staffing Changes Below:

- (1) 2019: Add 1 Position – part-time administrative position promoted to a full-time Financial Specialist III
 (2) 2019: Add 1 Position – part-time position converted into a full-time Animal Control Assistant
 (3) 2020: Title Change – South Bend Animal Shelter renamed South Bend Animal Resource Center (SBARC) and positions retitled
 (4) 2020: Add 2 Positions – additional positions for the Rental Safety Verification Program (RSVP)

Staffing Summary (Full-Time Positions Only)

Department of Innovation & Technology											
Position Titles by Division	2017 Budget	12/31/17 Actual	2018 Budget	12/31/18 Actual	2019		2020 Adopted Budget	Forecast			
					Amended Budget	06/30/19 Actual		2021	2022	2023	2024
311 Call Center											
<u>Non-Bargaining</u>											
311 Customer Service Liaison	3	3	4	4	4	4	4	4	4	4	4
311 Customer Service Liaison II	1	1	1	1	1	1	1	1	1	1	1
Director of 311 Customer Service	1	1	1	1	1	1	1	1	1	1	1
Supervisor - 311 Customer Service	1	1	1	1	1	1	1	1	1	1	1
Total 311 Call Center	6	6	7	7	7	7	7	7	7	7	7
Information Technology / Innovation											
<u>Non-Bargaining</u>											
Applications Developer	3	3	3	3	3	3	3	3	3	3	3
Business Analyst (1)	3	3	3	3	4	4	2	2	2	2	2
Business Analyst - Senior (1)	-	-	-	-	-	-	1	1	1	1	1
Chief Innovation Officer	1	1	1	1	1	1	1	1	1	1	1
Chief Technology Officer	1	1	1	1	1	1	1	1	1	1	1
Deputy Chief Technology Officer	-	-	-	-	1	1	1	1	1	1	1
Design Specialist (1)	-	-	-	-	-	-	1	1	1	1	1
Director of Applications	1	1	1	1	1	1	1	1	1	1	1
Director of Business Analytics	1	1	1	1	1	-	1	1	1	1	1
Director of Civic Innovation	-	-	-	-	1	1	1	1	1	1	1
Director of Infrastructure	1	1	1	1	1	1	1	1	1	1	1
Director of Services	1	1	1	1	1	1	1	1	1	1	1
GIS Manager	1	1	1	1	1	1	1	1	1	1	1
GIS Specialist	-	-	-	-	1	1	1	1	1	1	1
Manager - Applications	1	-	1	1	1	1	1	1	1	1	1
Manager - Infrastructure	1	1	1	1	1	1	1	1	1	1	1
Manager - Services	1	1	1	1	1	1	1	1	1	1	1
Specialist of Infrastructure	1	1	1	1	1	1	1	1	1	1	1
Specialist of Services	1	1	1	1	1	1	1	1	1	1	1
System Specialist III	-	-	1	1	1	1	1	1	1	1	1
Total Information Technology / Innovation	18	17	20	20	23	22	23	23	23	23	23
Total Full-Time Positions	24	23	27	27	30	29	30	30	30	30	30
Explain Significant Staffing Changes Below:											
(1) 2020: Title Change – change one Business Analyst to Business Analyst-Senior and change one Business Analyst to Design Specialist											

Building Department											
Position Titles	2017 Budget	12/31/17 Actual	2018 Budget	12/31/18 Actual	2019		2020 Adopted Budget	Forecast			
					Amended Budget	06/30/19 Actual		2021	2022	2023	2024
<u>Non-Bargaining</u>											
Administrative Assistant I	3	3	3	3	3	3	3	2	2	2	2
Assistant Manager - Customer Service (3)	-	-	-	-	-	-	1	3	3	3	3
Building Commissioner	1	1	1	1	1	1	1	1	1	1	1
Building Inspector	4	4	4	4	5	5	5	5	5	5	5
Chief Building Inspector	-	-	-	-	1	1	1	1	1	1	1
Commercial Combination Inspector	3	3	4	4	2	2	2	2	2	2	2
Deputy Building Commissioner	-	-	-	-	1	1	1	1	1	1	1
Design/Plan Review Specialist	1	1	1	1	-	-	-	-	-	-	-
Executive Assistant (3)	-	-	-	-	-	-	1	1	1	1	1
Secretary V (2),(3)	1	1	1	1	2	2	-	-	-	-	-
Zoning Administrator (1)	1	1	1	1	-	-	-	-	-	-	-
Total Full-Time Positions	14	14	15	15	15	15	15	16	16	16	16
Explain Significant Staffing Changes Below:											
(1) 2019: Transfer 1 Position – Zoning Administrator transferred to the Department of Community Investment to establish City's own Planning Commission											
(2) 2019: Add 1 Position – additional Secretary V											
(3) 2020: Transfer 2 Positions – one Secretary V changed to Assistant Manager-Customer Service and one Secretary V changed to Executive Assistant											



DEPARTMENTAL INFORMATION



Department Summary

For the purposes of simplifying and presenting financial information in this budget, the City is organized into 12 departments as follows:

- 1) **Mayor's Office:** The Mayor is the elected chief executive officer of the City of South Bend.
- 2) **City Clerk:** The City Clerk is an elected position that ensures the integrity and accuracy of City records and acts as a liaison between the Common Council, City Administration, and South Bend residents.
- 3) **Common Council:** The fiscal body of the City, which exists to ensure that City Government is always responsive to the needs of our residents and that the betterment of South Bend is always our highest priority. The Council consists of 9 elected members.
- 4) **General Government:** Includes the Controller's Office, Human Resources, Legal Department, Department of Innovation & Technology, Central Services, Office of Diversity & Inclusion, Office of Human Rights, and employee benefits/insurance.
- 5) **Public Works:** Includes Water Works, Wastewater, Solid Waste, Streets & Sewers, Organic Resources, Engineering, the Office of Sustainability, and the AmeriCorps Grant Program.
- 6) **Police Department**
- 7) **Fire Department**
- 8) **Venues, Parks & Arts:** Includes the administration & maintenance of South Bend's parks, golf courses, and community centers. Also includes the operations of the Morris Performing Arts Center, the Palais Royale Ballroom, and the Century Center Convention Center.
- 9) **Department of Community Investment:** Includes all economic development activities including administration of the Redevelopment Commission-controlled funds. This department also includes the Building Department, which is responsible for building and zoning administration.
- 10) **Code Enforcement:** Includes Code Enforcement, Animal Care & Control, Rental Unit Inspection activities, and the Neighborhood Enforcement Action Team (NEAT).
- 11) **Human Rights**
- 12) **Building Department**

The departmental pages that follow include both a detail of expenditures by department as well as an accounting of the department's priorities and metrics for the 2020 fiscal year.

Note that the expenditures presented here are net of all interfund transfers. All self-employed insurance costs are counted in general government. Full budget presentation of each fund (including both revenues and expenditures) is presented in the section titled "Fund Information".

Mayor's Office

Expenditures by Type	2017	2018	2019	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget	% Change
	Actual	Actual	Amended Budget			2021	2022	2023	2024	Variance 2019-2020	
	Personnel										
Salaries & Wages	461,050	489,548	557,029	284,785	572,098	583,155	594,441	605,950	617,790	15,069	3%
Health Insurance	96,523	95,532	69,948	34,332	92,883	98,483	104,083	110,483	116,883	22,935	33%
Fringe Benefits	101,247	106,772	117,517	59,943	122,925	125,162	127,448	129,780	132,182	5,408	5%
Total Personnel	658,820	691,853	744,494	379,060	787,906	806,800	825,972	846,213	866,855	43,412	6%
Supplies											
	1,385	830	864	698	700	700	700	700	700	(164)	-19%
Services & Charges											
Professional Services	-	-	180,070	-	7,000	7,000	7,000	7,000	7,000	(173,070)	-96%
Printing & Advertising	24,868	22,895	20,130	9,606	40,928	40,902	40,891	40,907	40,922	20,798	103%
Education & Training	2,816	4,225	800	105	1,800	1,800	1,800	1,800	1,800	1,000	125%
Travel	2,100	3,691	5,194	2,403	5,000	5,000	5,000	5,000	5,000	(194)	-4%
Repairs & Maintenance	2,250	834	1,250	200	100	100	100	100	100	(1,150)	-92%
Interfund Allocations	129,228	142,046	120,197	60,095	93,425	113,701	115,793	115,980	116,345	(26,772)	-22%
Debt Service											
Principal	1,075	3,608	-	-	-	-	-	-	-	-	-
Interest & Fees	246	536	-	-	-	-	-	-	-	-	-
Other Services & Charges	2,917	796	1,750	148	600	600	600	600	600	(1,150)	-66%
Total Services & Charges	165,500	178,631	329,391	72,557	148,853	169,103	171,184	171,387	171,767	(180,538)	-55%
Total Expenditures	825,705	871,313	1,074,749	452,314	937,459	976,603	997,856	1,018,300	1,039,322	(137,290)	-13%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

In 2020, a new mayor will be sworn in. The budget for education & training and promotions is significantly higher in order to provide resources for the new administration to implement its priorities. From 2019 to 2020, the salary cap for Chief of Staff to the Mayor will increase by 24.9%, from \$78,858 to \$98,500. City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.

City Clerk

Expenditures by Type	2019				2020	Forecast				Budget		
	2017	2018	Amended	06/30/19	Adopted					Variance	%	
	Actual	Actual	Budget	Actual	Budget	2021	2022	2023	2024	2019-2020	Change	
Personnel												
Salaries & Wages	230,476	252,036	273,873	130,137	291,397	296,936	302,586	308,349	314,229	17,524	6%	
Health Insurance	48,719	50,238	41,880	16,740	58,052	61,552	65,052	69,052	73,052	16,172	39%	
Fringe Benefits	46,724	51,005	55,196	26,980	60,129	61,250	62,394	63,563	64,755	4,933	9%	
Total Personnel	325,919	353,280	370,949	173,857	409,578	419,738	430,032	440,964	452,036	38,629	10%	
Supplies	5,627	4,398	14,013	7,058	6,800	6,800	6,800	6,800	6,800	(7,213)	-51%	
Services & Charges												
Professional Services	32,147	26,812	21,913	5,338	43,000	29,118	29,700	30,294	30,000	21,087	96%	
Printing & Advertising	21,356	28,674	36,486	14,263	28,040	25,980	25,956	25,992	26,027	(8,446)	-23%	
Education & Training	2,970	3,233	3,355	2,855	3,060	3,121	3,184	3,247	3,247	(295)	-9%	
Travel	1,509	1,693	950	152	7,089	7,231	7,375	7,523	7,523	6,139	646%	
Repairs & Maintenance	15,075	5,344	19,026	6,280	5,000	5,000	5,000	5,000	5,000	(14,026)	-74%	
Interfund Allocations	61,008	90,906	76,327	38,161	48,956	59,394	60,488	60,589	60,783	(27,371)	-36%	
Other Services & Charges	2,692	2,949	3,250	1,497	5,152	5,205	5,259	5,315	5,315	1,902	59%	
Total Services & Charges	136,758	159,612	161,307	68,545	140,297	135,049	136,962	137,960	137,895	(21,010)	-13%	
Total Expenditures	468,303	517,289	546,269	249,461	556,675	561,587	573,794	585,724	596,731	10,406	2%	

Department Purpose:

We ensure the integrity and accuracy of City records, and liaise between the Common Council, City Administration and South Bend residents fostering relationships and common ground. We accomplish our mission by:

- Serving as a responsible steward of information and historical artifacts
- Empowering the community to engage
- Supporting open and transparent government
- Striving for the highest degree of excellence in customer service

Explanation of Revenue Sources:

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

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

From 2019 to 2020, the salary caps for the Chief Deputy Clerk and the Ordinance Violations Bureau Clerk will increase by 5% to reflect work load and responsibility additions. City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.

Goals:

- New parking enforcement equipment and software
- Interdepartmental/public electronic filings and document management with legal electronic signatures and an online payment option
- Expand Amnesty Day to cover ordinance violation citations/ continue to increase collections revenue (third year of BMV access)
- Continual development of the Clerk's office SOPs and cross-training employees; education on media, retention, open-door laws, and incorporate active shooter protocols
- Continue inclusive transparency efforts to increase community awareness and engagement through ensuring ADA compliance of all offsite Council meetings, providing government tours, and in continuing to build upon a comprehensive internship program

2020 Department Objectives



Well-Governed & Administered City

- o Objective: More inclusive transparency to increase community awareness and participation
- o Objective: Continue to upgrade technology, finding innovative, cost-efficient and energy-saving solutions through streamlining and integrating between departments and other governmental entities.
- o Objective: Build upon a comprehensive internship program
- o Objective: Ensure smooth transition through training and support for new Clerk and five (5) new Council Members

Common Council

Expenditures by Type	2019				2020 Adopted Budget	Forecast				Budget	
	2017	2018	Amended	06/30/19						Variance	%
	Actual	Actual	Budget	Actual		Budget	2021	2022	2023	2024	2019-2020
Personnel											
Salaries & Wages	171,638	194,749	218,200	96,267	225,764	229,400	233,108	236,888	240,749	7,564	3%
Health Insurance	88,935	86,114	73,704	32,652	104,494	110,794	117,094	124,294	131,494	30,790	42%
Fringe Benefits	30,647	33,074	38,176	16,612	39,363	40,099	40,850	41,615	42,399	1,187	3%
Total Personnel	291,220	313,937	330,080	145,531	369,621	380,293	391,052	402,797	414,642	39,541	12%
Supplies	2,792	10,068	6,465	630	9,500	6,000	6,000	6,000	6,000	3,035	47%
Services & Charges											
Professional Services	75,582	139,506	181,927	72,024	217,308	197,308	197,308	197,308	197,308	35,381	19%
Printing & Advertising	5,255	11,012	14,948	5,602	14,076	10,175	10,164	10,180	10,195	(872)	-6%
Education & Training	1,664	790	1,000	100	12,226	2,000	1,000	1,000	1,000	11,226	1123%
Travel	1,577	242	5,000	340	10,000	5,100	5,100	5,100	5,100	5,000	100%
Repairs & Maintenance	42,909	20,461	39,750	-	4,845	4,845	4,845	4,845	4,845	(34,905)	-88%
Interfund Allocations	46,068	62,134	56,532	28,266	42,336	51,066	52,011	52,116	52,300	(14,196)	-25%
Other Services & Charges	4,011	13,188	7,893	1,196	16,500	5,916	5,916	5,916	5,916	8,607	109%
Total Services & Charges	177,067	247,332	307,050	107,527	317,291	276,410	276,344	276,465	276,664	10,241	3%
Total Expenditures	471,079	571,337	643,595	253,688	696,412	662,703	673,396	685,262	697,306	52,817	8%

Department Purpose:

The fiscal body of the City, which exists to make certain that our City Government is always responsive to the needs of our residents and that the betterment of South Bend is always our highest priority.

Explanation of Revenue Sources:

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

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

The 2020 budget will be slightly higher than usual in order to provide resources for supplies and training for the 5 new council members. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.

2020 Department Objectives



Well-Governed & Administered City

- o Objective: Implement training & committee assignments for new council members
- o Objective: Partner with the Administration on Police and Teamsters Collective bargaining negotiations
- o Objective: Vote of confidence on continuing the Tapes Legal Action
- o Objective: Continue Neighborhood meetings, walks and tours
- o Objective: Fill every board, commission, and citizen appointee/training
- o Objective: Improve technology to better serve the citizens
- o Objective: Legislation to support electronic signatures and filings

General Government

	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Expenditures by Fund											
General Fund	3,532,154	3,525,230	3,894,569	1,786,473	4,824,111	4,999,517	5,104,281	5,219,386	5,318,858	929,542	24%
Income Tax Funds	1,747,799	843,800	4,606,498	1,386,908	533,038	499,624	499,624	639,624	459,624	(4,073,460)	-88%
Internal Service Funds	28,921,779	33,964,149	47,452,838	20,933,804	43,560,996	45,629,112	46,593,255	47,764,086	48,992,774	(3,891,842)	-8%
Other Funds	5,362,602	4,357,485	3,802,982	1,876,183	2,923,613	2,637,711	1,964,280	1,186,105	413,130	(879,369)	-23%
Total by Fund	39,564,334	42,690,664	59,756,887	25,983,368	51,841,758	53,765,964	54,161,440	54,809,201	55,184,386	(7,915,129)	-13%
Expenditures by Activity											
Administration & Finance Dept	2,408,921	2,394,184	2,572,551	1,178,693	3,375,428	3,500,197	3,567,408	3,648,572	3,713,466	802,877	31%
Legal Department	1,080,233	1,088,046	1,279,018	564,780	1,405,683	1,456,320	1,493,873	1,527,814	1,562,392	126,665	10%
Innovation & Technology Dept	4,215,021	5,794,830	12,454,118	4,010,051	7,440,340	8,334,611	8,260,876	8,271,836	8,295,701	(5,013,778)	-40%
Central Services	7,550,372	8,067,338	14,676,932	6,403,580	13,303,279	13,583,126	13,728,203	13,949,162	14,174,781	(1,373,653)	-9%
Liability Insurance	3,114,211	4,001,486	5,738,276	1,809,143	4,059,232	4,080,008	4,092,957	4,110,000	4,123,245	(1,679,044)	-29%
Employee Benefits	14,811,418	16,335,706	17,908,680	9,274,122	18,791,559	19,631,367	20,511,219	21,433,088	22,399,047	882,879	5%
Debt Service	4,152,981	3,268,190	2,634,750	1,435,119	2,630,085	2,307,705	1,956,780	1,183,605	410,630	(4,665)	0%
Other	2,231,176	1,740,884	2,492,562	1,307,880	836,152	872,630	550,124	685,124	505,124	(1,656,410)	-66%
Total by Activity	39,564,334	42,690,664	59,756,887	25,983,368	51,841,758	53,765,964	54,161,440	54,809,201	55,184,386	(7,915,129)	-13%
Expenditures by Type											
Personnel											
Salaries & Wages	5,435,392	5,977,581	6,814,605	3,130,109	7,394,189	7,501,447	7,638,091	7,774,531	7,912,322	579,584	9%
Fringe Benefits	2,382,939	2,432,601	2,429,252	1,051,264	2,801,415	2,903,370	3,008,533	3,124,803	3,241,442	372,163	15%
Total Personnel	7,818,331	8,410,182	9,243,857	4,181,372	10,195,604	10,404,817	10,646,624	10,899,334	11,153,764	951,747	10%
Supplies											
	551,177	375,886	5,424,849	2,412,971	5,164,818	5,099,673	5,149,733	5,198,136	5,248,943	(260,031)	-5%
Services & Charges											
Professional Services	2,222,730	2,223,053	8,219,651	1,980,545	2,530,715	2,983,529	2,627,745	2,662,860	2,680,377	(5,688,936)	-69%
Printing & Advertising	5,335	5,898	11,784	941	27,439	27,094	26,921	24,550	24,725	15,655	133%
Utilities	4,159,716	4,615,028	5,145,724	2,498,605	4,935,174	5,034,053	5,134,601	5,237,060	5,341,567	(210,550)	-4%
Education & Training	69,697	49,438	118,802	34,304	218,910	238,410	238,410	238,860	238,860	100,108	84%
Travel	44,683	53,213	82,573	21,532	53,110	54,310	52,310	54,310	52,410	(29,463)	-36%
Repairs & Maintenance	1,271,613	2,445,217	4,003,313	1,731,794	2,971,972	3,569,822	3,480,036	3,479,576	3,453,309	(1,031,341)	-26%
Interfund Allocations	732,000	751,514	1,133,057	566,531	862,817	1,017,733	1,035,184	1,041,176	1,048,393	(270,240)	-24%
Debt Service											
Principal	4,731,583	3,725,676	2,959,442	1,741,461	2,827,565	2,546,135	2,219,094	1,462,229	675,139	(131,877)	-4%
Interest & Fees	965,280	618,549	530,445	268,598	431,619	351,654	255,497	177,679	171,664	(98,826)	-19%
Grants & Subsidies	564,949	618,991	793,991	393,495	493,991	493,991	493,991	493,991	493,991	(300,000)	-38%
Insurance	14,757,918	16,685,153	17,996,950	8,972,384	18,652,605	19,468,950	20,324,912	21,222,455	22,163,641	655,655	4%
Other Services & Charges	1,508,613	1,905,358	2,405,396	816,433	2,475,419	2,475,793	2,476,382	2,616,985	2,437,603	70,023	3%
Total Services & Charges	31,034,118	33,697,088	43,401,128	19,026,625	36,481,336	38,261,474	38,365,083	38,711,731	38,781,679	(6,919,792)	-16%
Operating Expenditures	39,403,626	42,483,155	58,069,834	25,620,968	51,841,758	53,765,964	54,161,440	54,809,201	55,184,386	(6,228,076)	-11%
Capital	160,708	207,509	1,687,053	362,399	-	-	-	-	-	(1,687,053)	-100%
Total Expenditures	39,564,334	42,690,664	59,756,887	25,983,368	51,841,758	53,765,964	54,161,440	54,809,201	55,184,386	(7,915,129)	-13%

Department Purpose:

The General Government budget summary includes the Controller's Office, Legal Department, Department of Innovation & Technology, Central Services, Office of Diversity & Inclusion, and Human Resources. The purpose of these departments is to provide fiscal management and administrative services to the City's operational departments, thereby facilitating the timely, effective delivery of services to South Bend residents. The Administration & Finance department includes finance & accounting services, human resources, risk management, and benefits administration. The Innovation & Technology department includes the operations of the City's 311 Call Center.

Explanation of Revenue Sources:

The Controller's Office, Legal Department, Office of Diversity & Inclusion, and Human Resources are funded by property taxes and other revenue from the General Fund. The Department of Innovation & Technology is funded by an allocation to City departments. Central Services is funded by charges for services to City departments and external customers. Refer to individual fund budgets in the "Fund Information" section for more information.

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

All self-funded health insurance costs are included in this summary. Overall, General Government expenditures went down from 2019 to 2020. The largest variances in expenditures between 2019 and 2020 are in the areas of professional services, repair & maintenance costs, and interfund allocations. Refer to individual fund budgets in the "Fund Information" section for more information.

Includes various expenditures from Fund 101, 217, 222, 224, 226, 227, 279, 404, 407, 408, 711, 713, 714, and 755

General Government

2020 Department Objectives



Well-Governed & Administered City

Controller's Office

- o Objective: Increase transparency in financial reporting
- o Objective: Improve efficiency and effectiveness of financial processes while strengthening internal control
- o Objective: Plan for long term financial stability

Central Services

- o Objective: Achieve Automotive Service Excellence (ASE) Blue Seal Certification
- o Objective: Implementation of new fleet management software
- o Objective: Develop emergency outage action plan for Automatic Vehicle Location (AVL) radio system.

Human Resources

- o Objective: Develop/implement innovative programs to build positive workplace culture
- o Objective: Expand training opportunities for employees

Innovation & Technology

- o Objective: Strengthen City data operations & culture
- o Objective: Listen first, build with: create more feedback loops for user-friendly, human-centered tech, digital services, and software
- o Objective: Facilitate equitable, inclusive deployment of technology to residents

Office of Inclusion, Diversity, Equity, and Access

- o Objective: Increase MWBE utilization in procurement
- o Objective: Grow the available MWBE's within our geographic marketplace in areas of NAICS use in City procurement and contracting
- o Objective: Increase access to IDEA educational workshops, procurement and contracting information, small local minority and women business enterprises resources, and funding support for P3 programming that addresses the reduction of racial disparities in South Bend.

Legal Department

- o Objective: Identify liability claims trends and provide associated trainings assisting City personnel in mitigating risks
- o Objective: Engage in proactive strategies to recover funds from insurance companies
- o Objective: Obtain Record of Decision in Beck's Lake matter
- o Objective: Implement new legal support strategy for Diversity and Inclusion, Board of Public Safety, Human Rights Commission, and Area Plan Commission

The County-City Building is located in downtown South Bend. It is home to offices for both St. Joseph County and the City of South Bend.

City offices located in the County-City Building include:

- | | |
|----------------------------|--------------------------------------|
| - Mayor's Office | - Legal Department |
| - City Clerk | - Code Enforcement |
| - Common Council | - Engineering |
| - Administration & Finance | - Department of Community Investment |
| - Human Resources | - Innovation & Technology |



Department of Public Works

	2019				2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
	2017	2018	Amended	06/30/19							
	Actual	Actual	Budget	Actual		2021	2022	2023	2024		
Expenditures by Fund											
General Fund	1,196,927	1,490,073	4,262,175	1,658,050	3,978,860	4,218,098	4,101,857	4,198,481	4,285,644	(283,315)	-7%
Motor Vehicle Highway Fund	9,369,849	10,237,548	12,589,710	4,754,002	11,635,107	11,543,052	11,506,341	11,722,538	11,789,987	(954,603)	-8%
Income Tax Funds	3,887,117	2,783,213	3,563,535	1,418,261	2,837,816	2,716,640	2,748,356	2,780,707	2,813,705	(725,719)	-20%
Utilities Funds	61,286,525	56,203,897	84,606,636	26,565,297	69,066,419	64,968,939	64,149,955	63,825,840	64,034,422	(15,540,217)	-18%
Other Funds	4,177,107	6,207,390	12,253,273	1,467,035	4,612,310	3,268,623	3,116,829	3,117,441	2,763,252	(7,640,963)	-62%
Total by Fund	79,917,526	76,922,121	117,275,329	35,862,646	92,130,512	86,715,352	85,623,338	85,645,007	85,687,010	(25,144,817)	-21%
Expenditures by Activity											
Engineering	1,196,927	1,472,705	3,220,121	1,428,525	3,162,960	3,278,937	3,334,756	3,395,698	3,459,129	(57,161)	-2%
Office of Sustainability	256,633	304,308	346,052	103,901	377,567	476,575	275,315	279,018	282,792	31,515	9%
AmeriCorps Grant Program	-	17,368	738,239	131,519	438,333	462,586	491,786	523,765	543,723	(299,906)	-41%
Streets & Sewers	17,612,424	17,615,716	23,255,794	7,655,674	19,196,711	19,305,788	19,361,226	19,668,413	19,813,602	(4,059,083)	-17%
Water Works	15,895,011	14,555,838	24,510,112	9,138,556	21,015,291	20,720,912	19,972,029	20,039,018	20,185,058	(3,494,821)	-14%
Wastewater	28,440,280	26,813,035	42,080,127	11,219,822	32,328,722	28,342,107	28,260,128	28,060,563	28,005,667	(9,751,405)	-23%
Solid Waste	5,246,396	5,400,771	5,579,223	2,460,417	5,826,322	5,800,733	5,775,603	5,668,366	5,677,621	247,099	4%
Organic Resources	1,288,328	1,557,590	1,780,176	832,020	1,626,790	1,460,351	1,370,811	1,196,131	1,222,198	(153,386)	-9%
Street Capital Projects	4,070,952	5,786,117	12,102,523	1,436,999	4,495,000	3,150,723	2,998,328	2,998,328	2,643,515	(7,607,523)	-63%
Sewer Bond Capital	2,315,096	628,214	-	-	-	-	-	-	-	-	-
Storm Sewer	-	-	600,000	36,952	825,000	1,000,000	1,035,000	1,035,000	1,040,000	225,000	38%
Other	3,595,479	2,770,458	3,062,962	1,418,261	2,837,816	2,716,640	2,748,356	2,780,707	2,813,705	(225,146)	-7%
Total by Activity	79,917,526	76,922,121	117,275,329	35,862,646	92,130,512	86,715,352	85,623,338	85,645,007	85,687,010	(25,144,817)	-21%
Expenditures by Type											
Personnel											
Salaries & Wages	12,903,807	13,526,859	15,167,460	6,945,821	15,647,066	15,974,575	16,116,638	16,352,094	16,591,278	479,606	3%
Fringe Benefits	5,966,415	6,191,482	5,860,881	2,598,867	6,215,777	6,470,731	6,687,751	6,923,238	7,172,244	354,896	6%
Total Personnel	18,870,223	19,718,341	21,028,341	9,544,688	21,862,843	22,445,306	22,804,389	23,275,332	23,763,522	834,502	4%
Supplies	5,321,798	5,665,355	9,213,298	2,882,395	7,254,701	7,055,192	7,165,183	7,269,062	7,374,623	(1,958,597)	-21%
Services & Charges											
Professional Services	4,427,310	4,111,614	8,294,573	1,978,162	6,050,995	5,375,216	5,054,061	5,326,064	4,976,058	(2,243,578)	-27%
Printing & Advertising	3,999	3,928	16,089	3,214	42,112	41,494	41,273	41,732	42,192	26,023	162%
Utilities	3,360,911	3,483,025	3,814,587	1,878,541	3,752,485	3,829,297	3,907,573	3,987,688	4,069,586	(62,102)	-2%
Education & Training	50,746	68,191	110,318	40,051	138,099	129,004	129,938	130,897	131,887	27,781	25%
Travel	36,497	36,481	105,217	18,298	122,206	123,770	123,699	125,507	127,453	16,989	16%
Repairs & Maintenance	7,142,374	8,573,731	10,891,348	3,004,325	9,071,241	7,579,203	7,641,823	7,706,737	7,761,543	(1,820,107)	-17%
Interfund Allocations	4,869,456	6,091,218	7,233,356	3,610,095	7,136,667	8,055,552	8,156,399	8,234,347	8,318,355	(96,689)	-1%
Debt Service											
Principal	11,397,694	9,869,033	11,609,603	2,724,279	10,379,408	10,082,114	9,894,313	9,172,448	9,229,937	(1,230,195)	-11%
Interest & Fees	2,910,619	2,471,251	2,846,849	1,552,837	2,365,895	2,156,587	1,953,283	1,746,659	1,546,694	(480,954)	-17%
Grants & Subsidies	-	5,320	2,500	2,434	-	-	-	-	-	(2,500)	-100%
Interfund Transfers Out *	6,208,332	6,332,487	6,340,990	3,170,494	6,221,791	6,221,791	6,221,791	6,221,791	6,221,791	(119,199)	-2%
Other Services & Charges	6,871,595	5,694,498	9,688,663	2,199,142	5,704,069	5,766,134	5,863,613	5,965,743	6,082,369	(3,984,594)	-41%
Total Services & Charges	47,279,533	46,740,777	60,954,093	20,181,871	50,984,968	49,360,162	48,987,766	48,659,613	48,507,865	(9,969,125)	-16%
Operating Expenditures	71,471,554	72,124,473	91,195,732	32,608,954	80,102,512	78,860,660	78,957,338	79,204,007	79,646,010	(11,093,220)	-12%
Capital	8,445,973	4,797,648	26,079,597	3,253,692	12,028,000	7,854,692	6,666,000	6,441,000	6,041,000	(14,051,597)	-54%
Total Expenditures	79,917,526	76,922,121	117,275,329	35,862,646	92,130,512	86,715,352	85,623,338	85,645,007	85,687,010	(25,144,817)	-21%

* Interfund Transfers Out does not include transfers between Public Works Department funds – does include payment in lieu of taxes (PILOT) paid to the General Fund

Department Purpose:

The Department of Public Works builds the foundation for a thriving city by providing essential services that enhance the community's quality of life. The department erects and maintains street and traffic signs, cleans and repairs streets, maintains sewers and water mains, and administers City refuse collection. It also oversees the design and construction of public buildings, streets, sewers, and other improvements.

Explanation of Revenue Sources:

This department is primarily funded by charges for services rendered, particularly through the water and wastewater utility funds. However, it also receives a significant amount of tax support, especially for activities related to streets maintenance, traffic & lighting, and the engineering department (which is accounted for in the general fund). Refer to individual fund budgets in the "Fund Information" section for more information.

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

A significant percentage of the budget in the Public Works department is dedicated to capital projects. Refer to individual fund budgets in the "Fund Information" section for more information.



Includes various expenditures from Fund 101, 202, 251, 257, 265, 266, 404, 408, 412, 610, 611, 620, 622, 624, 625, 626, 629, 640, 641, 642, 643, 649, 654, 655, and 667

Department of Public Works

2020 Department Objectives



Safe Community for Everyone

Office of Sustainability

- o Objective: Reduce the community's greenhouse gas emissions & prepare for impacts of climate change in the community
- o Objective: Expand measures implemented by the South Bend Green Corps program

Utilities

- o Objective: 100% compliance with Drinking water standards
- o Objective: Continue coordination with Fire Department on hydrant inspection program to minimize risk that any hydrant will be inoperable when needed.



Robust & Well-Planned Infrastructure

Engineering

- o Objective: Initiate all 2020 projects, including large scale streets projects (Bendix, Olive, Corby/Ironwood/Rockne).

Office of Sustainability

- o Objective: Streetlight modernization – convert both City- and utility-owned streetlights to LED

Streets & Sewers

- o Objective: Pave 20 lane miles through own forces
- o Objective: Crack seal 50 lane miles
- o Objective: Expand use of road temperature sensors and explore an alternate hot patch material

Utilities

- o Objective: 90% or greater CSO EmNet uptime
- o Objective: Zero dry weather combined sewer overflows
- o Objective: Purchase of hydro-excavator for increased maintenance of sewer and appurtenances



Well-Governed & Administered City

Engineering

- o Objective: Improve communication, including with more community outreach
- o Objective: Create standard operating procedure (SOPs) to provide excellent project management services to departments/clients

Solid Waste

- o Objective: Implement new branding and decrease truck maintenance costs

Office of Sustainability

- o Objective: Create a culture of sustainability as “business as usual” across all municipal operations.

Streets & Sewers

- o Objective: Implement CityWorks to drive efficiencies in work orders.

Utilities

- o Objective: Refining of capital asset plans for water and wastewater treatment, pumping, linear assets (pipes/valves), and wellfields.
- o Objective: Continue implementation of Customer Assistance Program (CAP)
- o Objective: Implementation of new Customer Service and Billing Software



Vibrant, Welcoming Neighborhoods

Solid Waste

- o Objective: Decrease contamination in yard waste
- o Objective: Implement new route and camera system with GPS tracking

Streets & Sewers

- o Objective: Expand Curb & Sidewalk program

Police Department

	2017 Actual	2018 Actual	2019		2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
			Amended Budget	06/30/19 Actual		2021	2022	2023	2024		
Expenditures by Fund											
General Fund	28,166,148	29,240,338	31,434,904	15,049,284	30,856,544	32,159,291	32,584,908	33,166,014	33,646,659	(578,360)	-2%
Public Safety LOIT	4,169,424	4,265,266	4,454,976	1,715,033	4,619,658	4,717,806	4,817,278	4,922,726	5,029,554	164,682	4%
Income Tax Funds	4,144,147	5,200,510	4,475,758	1,918,373	4,484,622	4,663,125	4,141,812	4,151,003	4,505,369	8,864	0%
Cumulative Capital Develop.	438,241	575,402	539,277	245,368	587,817	395,699	368,740	261,014	48,540	48,540	9%
Police Pension Fund	6,132,823	6,180,140	6,425,902	3,360,805	6,241,405	5,894,783	5,714,973	5,535,166	5,355,363	(184,497)	-3%
Police Grant Funds	205,020	84,785	306,904	58,074	92,000	2,000	2,000	2,000	2,000	(214,904)	-70%
Police Special Revenue Funds	769,022	418,650	676,066	252,949	549,020	422,000	422,000	422,000	422,000	(127,046)	-19%
Total by Fund	44,024,825	45,965,092	48,313,787	22,599,888	47,431,066	48,254,704	48,051,711	48,459,923	49,009,485	(2,221,996)	-5%
Expenditures by Activity											
Police Department	35,837,878	37,389,668	39,030,867	17,830,077	37,758,528	38,858,370	38,763,460	39,277,708	39,931,939	(1,272,339)	-3%
Police Crime Lab	-	-	-	-	631,268	645,689	660,299	675,810	691,519	631,268	-
PSAP (911 Call Center)	2,054,124	2,395,284	2,857,018	1,409,006	2,799,865	2,855,862	2,912,979	2,971,239	3,030,664	(57,153)	-2%
Police Pension	6,132,823	6,180,140	6,425,902	3,360,805	6,241,405	5,894,783	5,714,973	5,535,166	5,355,363	(184,497)	-3%
Total by Activity	44,024,825	45,965,092	48,313,787	22,599,888	47,431,066	48,254,704	48,051,711	48,459,923	49,009,485	(882,721)	-2%
Expenditures by Type											
Personnel											
Salaries & Wages	25,657,875	27,017,855	27,478,375	13,336,401	27,313,272	27,424,293	27,628,262	27,844,912	28,069,457	(165,103)	-1%
Fringe Benefits	7,323,580	7,492,962	6,555,047	3,093,733	7,070,050	7,299,061	7,515,097	7,760,195	8,005,753	515,003	8%
Total Personnel	32,981,455	34,510,816	34,033,422	16,430,134	34,383,322	34,723,354	35,143,359	35,605,107	36,075,210	349,900	1%
Supplies	1,419,984	1,405,823	1,600,741	610,106	1,506,943	1,338,943	1,338,943	1,338,943	1,228,943	(93,798)	-6%
Services & Charges											
Professional Services	2,690,425	2,833,069	3,765,618	1,692,397	3,381,365	3,437,362	3,494,479	3,552,739	3,612,164	(384,253)	-10%
Utilities	173,697	183,917	184,750	74,324	174,408	177,557	180,768	184,043	187,384	(10,342)	-6%
Education & Training	82,323	88,068	122,640	49,095	110,000	110,000	110,000	110,000	110,000	(12,640)	-10%
Travel	35,418	42,139	63,601	20,825	52,000	42,000	42,000	42,000	42,000	(11,601)	-18%
Repairs & Maintenance	1,302,362	1,000,783	1,087,341	454,337	1,042,027	1,042,027	1,042,027	1,042,027	1,042,027	(45,314)	-4%
Interfund Allocations	3,238,764	3,055,248	4,333,272	2,166,636	3,651,431	4,450,643	4,503,387	4,532,235	4,564,091	(681,841)	-16%
Debt Service											
Principal	1,355,980	2,276,338	2,167,415	781,778	2,302,513	2,244,377	1,510,742	1,354,768	1,436,624	135,098	6%
Interest & Fees	68,570	95,346	134,955	44,418	142,258	130,783	116,108	115,287	115,898	7,303	5%
Grants & Subsidies	4,606	15,916	40,000	974	57,000	20,000	20,000	20,000	20,000	17,000	43%
Other Services & Charges	509,412	435,528	552,147	171,409	513,078	468,558	481,058	493,558	505,558	(39,069)	-7%
Total Services & Charges	9,461,556	10,026,352	12,451,739	5,456,192	11,450,801	12,147,407	11,524,409	11,470,873	11,660,332	(1,000,938)	-8%
Operating Expenditures	43,862,996	45,942,992	48,085,902	22,496,432	47,341,066	48,209,704	48,006,711	48,414,923	48,964,485	(744,836)	-2%
Capital	161,829	22,100	227,885	103,455	90,000	45,000	45,000	45,000	45,000	(137,885)	-61%
Total Expenditures	44,024,825	45,965,092	48,313,787	22,599,888	47,431,066	48,254,704	48,051,711	48,459,923	49,009,485	(882,721)	-2%

Department Purpose:

MISSION: The South Bend Police Department works to safeguard the lives and property of the people we serve, to reduce the incidence and fear of crime, and to resolve problems among residents. The Department, in partnership with our community, strives to protect the life, property, and the personal liberties of all individuals. We believe that the overall quality of life for all residents will improve through the deterrence of criminal activity and an understanding of the diversity of cultures within this community. We also work to build and sustain community-police relationships to advance a culture of trust and inclusion.

VISION: To constantly strive for excellence in the quality of police service to help ensure a safe community for everyone.



Explanation of Revenue Sources:

The majority of the operations of the Police department (including the salaries of 191 sworn officers and 42 civilian staff members, as well as all non-labor operating expenditures) are financed out of the General Fund, funded primarily through property taxes. There are also 46 additional sworn officer salaries that are funded from the Public Safety component of the Local Income Tax (LIT). The Police Department collects a small amount of revenue from gun permits application fees and fines for ordinance violations including false alarms, noise ordinance violations, and curfew violations.

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

In 2020, seven (7) existing positions will be transferred from the Police Department to a new Police Crime Lab division along with the lab's budget for operating supplies. Separating the Crime Lab's budget from the rest of the Police Department will allow the Department to better track expenditures directly related to the Crime Lab. In order to manage the workflow and be able to bill other agencies, the City will need to purchase a Lab Information Management System (LIMS) software solution. LIMS tracks the chain of custody of evidence, test results, and other lab information. In 2020, three (3) sworn officers were added back to the budget. This was offset by a reduction of two (2) Records Clerk positions – eliminating the third shift of Records Division and closing overnight, dedicated phone with direct line to 911 center will be available for emergencies.

- Refer to individual fund budgets in the "Fund Information" section for more information.



Includes various expenditures from Fund 101, 216, 218, 220, 249, 278, 280, 292, 295, 299, 404, 406, 408, 702, and 705

Police Department

2020 Department Objectives



Safe Community for Everyone

- o Objective: Increase number of applicants, especially among minorities
- o Objective: Increase community outreach events, and number of citizen interactions during such events
- o Objective: Reduction of crime, especially violent crime, shootings and aggravated assaults
- o Objective: Expansion and restructure of Crime Lab



Fire Department

	2019				2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
	2017	2018	Amended	06/30/19		2021	2022	2023	2024		
	Actual	Actual	Budget	Actual							
Expenditures by Fund											
General Fund	20,579,934	21,516,603	21,693,468	10,271,167	26,844,222	27,585,843	28,095,692	28,626,802	29,166,115	5,150,754	24%
Public Safety LOIT	3,259,676	3,273,458	4,111,579	1,679,043	4,330,887	4,425,635	4,521,642	4,623,554	4,726,776	219,308	5%
EMS Operating	5,487,336	6,193,361	6,505,669	3,103,175	-	-	-	-	-	(6,505,669)	-100%
Fire/EMS Capital	2,570,479	1,421,630	3,886,068	1,345,139	1,179,073	1,094,497	1,204,350	1,315,069	1,431,209	(2,706,995)	-70%
Fire Pension	4,629,305	4,640,381	5,112,457	2,219,850	4,799,311	5,116,342	5,031,342	5,019,342	5,019,342	(313,146)	-6%
Fire Station #9 Bond Capital	-	1,558,865	3,232,757	2,054,101	-	-	-	-	-	(3,232,757)	-100%
Fire Station #9 Bond Debt Svc	-	-	321,707	151,416	341,231	345,306	344,156	342,856	341,331	19,524	6%
Income Tax Funds	228,845	166,390	-	-	-	-	-	-	-	-	-
Fire Special Revenue Funds	101,255	59,375	145,737	21,740	102,300	102,300	103,300	103,300	103,300	(43,437)	-30%
Total by Fund	36,856,829	38,830,064	45,009,442	20,845,630	37,597,024	38,669,923	39,300,482	40,030,923	40,788,073	(7,412,418)	-16%
Expenditures by Activity											
Fire & EMS Operations	29,555,790	31,149,812	32,310,716	15,053,385	31,175,109	32,011,478	32,617,334	33,250,356	33,892,891	(1,135,607)	-4%
Capital & Debt Service	2,570,479	2,980,496	7,440,532	3,550,656	1,520,304	1,439,803	1,548,506	1,657,925	1,772,540	(5,920,228)	-80%
Fire Pension	4,629,305	4,640,381	5,112,457	2,219,850	4,799,311	5,116,342	5,031,342	5,019,342	5,019,342	(313,146)	-6%
Other	101,255	59,375	145,737	21,740	102,300	102,300	103,300	103,300	103,300	(43,437)	-30%
Total by Activity	36,856,829	38,830,064	45,009,442	20,845,630	37,597,024	38,669,923	39,300,482	40,030,923	40,788,073	(7,412,418)	-16%
Expenditures by Type											
Personnel											
Salaries & Wages	22,777,071	23,818,587	25,520,251	11,810,095	24,442,552	25,121,841	25,406,338	25,771,224	26,155,661	(1,077,699)	-4%
Fringe Benefits	7,035,812	7,310,736	6,197,770	2,962,908	6,786,006	6,984,432	7,183,217	7,408,659	7,634,475	588,236	9%
Total Personnel	29,812,883	31,129,323	31,718,021	14,773,003	31,228,558	32,106,273	32,589,555	33,179,883	33,790,136	(489,463)	-2%
Supplies	738,778	975,927	1,158,132	477,333	988,033	988,033	988,033	988,033	988,033	(170,099)	-15%
Services & Charges											
Professional Services	579,792	477,643	430,771	105,556	310,610	310,610	310,610	310,610	310,610	(120,161)	-28%
Printing & Advertising	1,992	132	2,000	890	35,714	35,109	34,855	35,223	35,582	33,714	1686%
Utilities	239,384	293,935	343,000	139,484	317,666	322,750	327,935	333,224	338,618	(25,334)	-7%
Education & Training	171,489	123,010	92,749	32,656	106,000	106,000	106,000	106,000	106,000	13,251	14%
Travel	24,625	48,670	53,350	21,117	35,850	35,850	36,850	36,850	36,850	(17,500)	-33%
Repairs & Maintenance	1,195,864	1,060,308	1,329,791	533,213	1,093,600	1,093,600	1,093,600	1,093,600	1,093,600	(236,191)	-18%
Interfund Allocations	1,619,280	1,719,434	2,240,934	1,120,464	1,900,689	2,171,895	2,204,538	2,229,575	2,256,104	(340,245)	-15%
Debt Service											
Principal	402,125	361,561	607,294	291,099	893,185	841,053	957,144	1,058,568	1,165,189	285,891	47%
Interest & Fees	189,654	85,731	195,481	99,551	217,119	198,750	191,362	199,357	207,351	21,638	11%
Other Services & Charges	637,203	195,052	192,000	110,059	60,000	60,000	60,000	60,000	60,000	(132,000)	-69%
Total Services & Charges	5,061,409	4,365,477	5,487,370	2,454,090	4,970,433	5,175,617	5,322,894	5,463,007	5,609,904	(516,937)	-9%
Operating Expenditures	35,613,069	36,470,727	38,363,523	17,704,425	37,187,024	38,269,923	38,900,482	39,630,923	40,388,073	(1,176,499)	-3%
Capital	1,243,760	2,359,337	6,645,919	3,141,205	410,000	400,000	400,000	400,000	400,000	(6,235,919)	-94%
Total Expenditures	36,856,829	38,830,064	45,009,442	20,845,630	37,597,024	38,669,923	39,300,482	40,030,923	40,788,073	(7,412,418)	-16%

Department Purpose:

The South Bend Fire Department exists to provide our community with the highest quality emergency services protecting life and property through education, response, and dynamic outreach. The objective of the South Bend Fire Department is to provide rapid and efficient response to emergency medical incidents, fires, hazardous materials incidents, and complex rescue situations in order to safeguard the life and property of our citizens. This requires planning and development of response capabilities to ensure that future needs and the efficiency of operations are addressed. Public education and prevention services are provided to ensure citizen safety before an incident occurs. This is the safest and most cost-effective method for providing public safety. The South Bend Fire Department endeavors to give the best emergency medical care available backed by evidence-based medical practices which give citizens the best chance for positive outcomes and continued quality of life. Providing the members of the South Bend Fire Department with the latest and best available equipment and training to perform their duties gives them the tools to effect the best possible outcomes when emergencies occur. The South Bend Fire Department is dedicated to providing expert-level service with an all-hazards approach to public safety.



Explanation of Revenue Sources:

The majority of the operations of the Fire Department (including the salaries of 7 civilian staff members and 210 sworn firefighters, as well as all non-labor operating expenditures) are financed out of the General Fund, funded primarily through property taxes. There are also 46 additional firefighter salaries that are funded from the Public Safety component of the Local Income Tax (LIT). The Fire Department recovers significant portion of the cost of EMS services through insurance and patient payments. The Fire Department's Special Operations Bureau manages the Indiana River Rescue School (IRRS) and receives revenue from tuition fees for students attending the IRRS. There are typically 2-4 schools a year, each a week in duration.

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

Fire Department capital expenditures will significantly decrease from 2019 to 2020 due to large, one-time capital purchases and the completion of the Fire Station #9 construction project.
 - Refer to individual fund budgets in the "Fund Information" section for more information.



Includes expenditures from Fund 101, 249, 287, 288, 289, 291, 350, 451, and 701

Fire Department

2020 Department Objectives



Safe Community for Everyone

- o Objective: Achieve ISO 1 Rating
- o Objective: Improve diversity among firefighters
- o Objective: Expand community risk reduction activities (smoke alarm program, trauma prevention program)
- o Objective: Increase Number of Community Paramedicine Patients Served

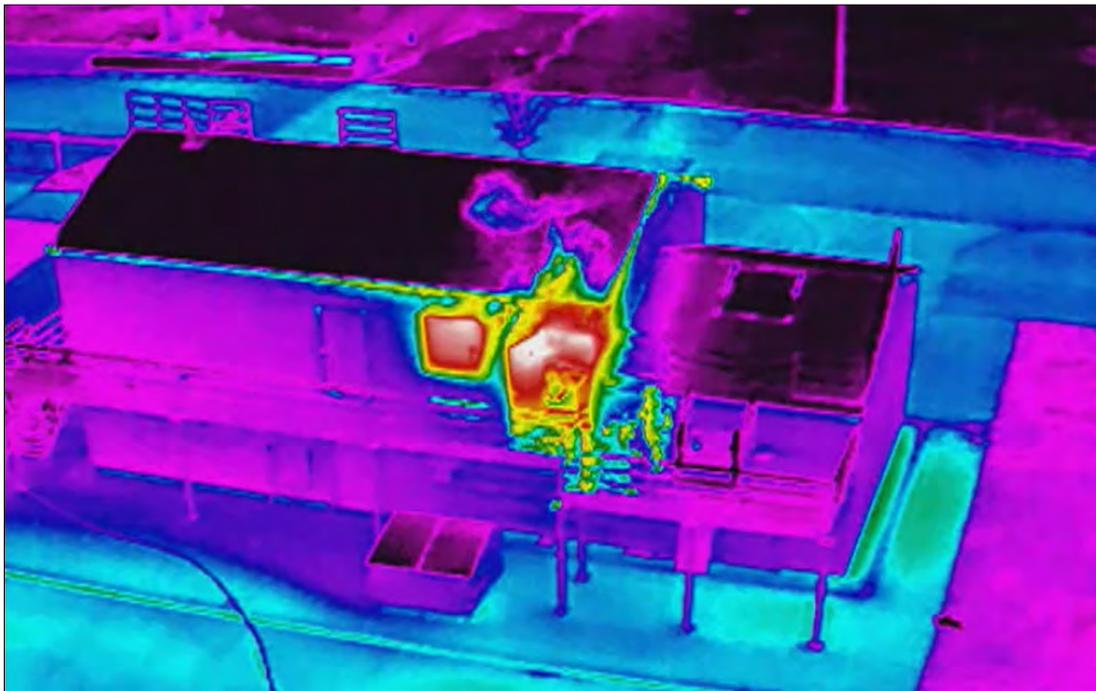


Well-Governed & Administered City

- o Objective: Firefighter Cancer Prevention & Peer Support



The Fire Department uses thermal imaging infrared cameras to improve its efficiency and safety. It can be used to see the heat patterns inside a burning building or to find someone who has fallen into the river.



Department of Venues, Parks & Arts

	2019				2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
	2017	2018	Amended	06/30/19		2021	2022	2023	2024		
	Actual	Actual	Budget	Actual		Budget					Change
Expenditures by Fund											
General Fund	1,679,525	1,353,361	1,759,514	696,007	1,612,045	1,651,881	1,683,005	1,697,676	1,716,735	(147,469)	-8%
Parks & Recreation Fund	12,943,862	13,647,003	25,744,102	9,481,949	15,407,952	15,479,255	15,504,877	15,585,222	15,457,935	(10,336,150)	-40%
Income Tax Funds	1,825,659	289,133	664,093	405,796	1,332,322	1,263,206	1,271,206	1,273,606	1,265,606	668,229	101%
Capital Funds	1,925,997	4,145,728	17,266,435	3,507,137	190,000	175,000	195,000	175,000	170,000	(17,076,435)	-99%
Debt Service Funds	581,778	1,278,146	1,981,299	983,134	1,966,195	1,971,284	1,945,290	1,953,707	1,940,761	(15,104)	-1%
Special Revenue Funds	1,111,638	1,008,801	209,622	66,056	185,000	167,300	169,646	172,039	174,480	(24,622)	-12%
Parking Garage Fund	1,020,074	1,209,117	1,906,584	708,699	1,180,495	1,255,283	1,242,164	1,315,563	1,319,014	(726,089)	-38%
Century Center Fund	4,074,406	4,173,799	4,645,130	2,064,428	4,903,776	4,772,321	4,867,138	4,966,320	5,067,480	258,646	6%
Total by Fund	25,162,939	27,105,087	54,176,779	17,913,205	26,777,785	26,735,530	26,878,326	27,139,133	27,112,011	(27,398,994)	-51%
Expenditures by Activity											
Parks & Recreation	16,280,443	15,012,348	26,826,817	9,952,367	16,790,274	16,772,461	16,806,083	16,888,828	16,753,541	(10,036,543)	-37%
Morris & Palais	1,939,544	1,514,507	2,201,943	750,332	1,917,045	1,944,181	1,997,651	1,994,715	2,011,215	(284,898)	-13%
Century Center	4,267,203	4,489,551	5,144,554	2,271,989	5,334,872	5,199,032	5,289,505	5,384,279	5,480,868	190,318	4%
Parking Garages	1,020,074	1,209,117	1,906,584	708,699	1,180,495	1,255,283	1,242,164	1,315,563	1,319,014	(726,089)	-38%
Park Bond Capital	1,265,194	3,907,155	16,532,006	3,454,245	-	-	-	-	-	(16,532,006)	-100%
Park Bond Debt Service	390,481	972,410	1,564,875	775,573	1,555,099	1,564,573	1,542,923	1,555,748	1,547,373	(9,776)	-1%
Total by Activity	25,162,939	27,105,087	54,176,779	17,913,205	26,777,785	26,735,530	26,878,326	27,139,133	27,112,011	(27,398,994)	-51%
Expenditures by Type											
Personnel											
Salaries & Wages	8,047,480	7,558,769	8,045,741	3,672,151	8,356,654	8,527,869	8,658,233	8,795,195	8,931,796	310,913	4%
Fringe Benefits	2,883,434	3,040,630	2,637,275	1,210,425	3,045,858	3,161,480	3,270,483	3,392,562	3,515,005	408,583	15%
Total Personnel	10,930,914	10,599,398	10,683,016	4,882,576	11,402,512	11,689,349	11,928,716	12,187,757	12,446,801	719,496	7%
Supplies	1,783,963	2,466,786	3,029,059	1,108,177	3,014,070	2,784,255	2,830,469	2,889,784	2,916,036	(14,989)	0%
Services & Charges											
Professional Services	3,266,796	1,803,313	1,746,681	840,655	846,737	850,954	855,255	859,642	864,117	(899,944)	-52%
Printing & Advertising	398,773	167,810	321,938	102,147	385,972	387,408	389,257	391,805	394,390	64,034	20%
Utilities	1,164,106	1,296,186	1,571,249	666,295	1,333,247	1,376,471	1,422,174	1,470,561	1,495,513	(238,002)	-15%
Education & Training	13,259	20,264	49,597	8,360	39,510	39,610	39,712	39,817	39,924	(10,087)	-20%
Travel	54,812	25,271	51,079	12,120	42,540	42,821	43,107	43,399	43,696	(8,539)	-17%
Repairs & Maintenance	1,903,857	680,375	2,013,374	493,486	1,126,510	1,205,540	1,237,285	1,202,265	1,190,869	(886,864)	-44%
Interfund Allocations	1,658,040	1,424,856	2,106,538	1,053,248	1,860,997	2,078,954	2,099,244	2,121,693	2,145,590	(245,541)	-12%
Debt Service											
Principal	526,915	1,082,566	1,934,349	923,427	1,976,960	2,006,823	1,820,007	1,793,157	1,680,484	42,611	2%
Interest & Fees	353,279	580,417	901,423	415,656	879,264	817,889	755,955	694,839	636,025	(22,159)	-2%
Grants & Subsidies	748,009	791,626	715,000	365,000	715,000	715,000	715,000	615,000	415,000	-	0%
Insurance	37,560	90,112	54,611	30,330	57,047	58,188	59,352	60,539	61,750	2,436	4%
Other Services & Charges	818,042	1,663,187	2,193,838	923,968	2,332,119	2,346,662	2,417,187	2,433,269	2,446,210	138,281	6%
Total Services & Charges	10,943,446	9,625,983	13,659,677	5,834,691	11,595,903	11,926,320	11,883,535	11,725,986	11,413,568	(2,063,774)	-15%
Operating Expenditures	23,658,323	22,692,167	27,371,752	11,825,444	26,012,485	26,399,924	26,612,720	26,803,527	26,776,405	(1,359,267)	-5%
Capital	1,504,616	4,412,920	26,805,027	6,087,760	765,300	335,606	265,606	335,606	335,606	(26,039,727)	-97%
Total Expenditures	25,162,939	27,105,087	54,176,779	17,913,205	26,777,785	26,735,530	26,878,326	27,139,133	27,112,011	(27,398,994)	-51%

Department Purpose:

The Department of Venues, Parks, & Arts inspires a more liveable South Bend for all, connecting us to emotionally engaging experiences and to one another. The department's primary focus areas include arts and culture, recreation, and public placemaking. The places it cares for and the services and programs it offers have a significant impact on social equity, neighborhood and economic impact, health & wellness, and ecological stewardship. This department includes the administration & maintenance of South Bend's parks, golf courses, and community centers. It also includes the operations of the Morris Performing Arts Center, the Palais Royale Ballroom, and the Century Center Convention Center.

Explanation of Revenue Sources:

Although this department does take in a significant amount of revenue from charges for services rendered (such as golf course greens fees or charges for events held at the Palais Royale), most of the operations of the department of Venues, Parks and Arts are subsidized by property taxes and other non-reciprocal revenue. In recent years, the Parks & Recreation fund has received interfund transfers from local income tax funds to help support operations.

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

Venues, Parks & Arts capital expenditures will significantly decrease from 2019 to 2020 due to large, one-time capital projects financed by bond issuances. The majority of these projects will be completed or fully encumbered during 2019.

- Refer to individual fund budgets in the "Fund Information" section for more information.

Renovated Howard Park



Includes various expenditures from Fund 201, 203, 271, 273, 274, 312, 401, 403, 405, 404, 406, 407, 408, 416, 450, 453, 471, 601, 670, 671, 672, 730, 731, 751, and 757

Department of Venues, Parks & Arts

2020 Department Objectives



Thriving Public Spaces & Culture

- o Objective: Finish the capital projects of the MySB Parks & Trails Initiative
- o Objective: Expand social equity in parks through more Boomer events and other mechanisms to drive inclusivity
- o Objective: Continue improving service level at the Facilities & Grounds division
- o Objective: Increase partnerships & philanthropic giving



Vibrant, Welcoming Neighborhoods

- o Objective: Continue to expand footprint of neighborhood parks, with emphasis on areas that are not within a 10-minute walk of a park
- o Objective: Implement new Youth Employment Pilot program to provide intentionality around employment of the most at-risk youth in the City.



Strong, Inclusive Economy

- o Objective: Increase convention business potential at the Century Center and enhance overall economic impact for South Bend
- o Objective: Increase economic impact of the Morris Performing Arts Center and the Palais Royale



CENTURY CENTER
SOUTH BEND



Department of Community Investment

	2019				2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
	2017	2018	Amended	06/30/19		2021	2022	2023	2024		
	Actual	Actual	Budget	Actual							
Expenditures by Fund											
DCI Operating Fund	2,285,446	2,874,853	3,152,666	1,333,099	3,232,000	3,303,040	3,372,110	3,440,826	3,515,163	79,334	3%
TIF Funds	28,535,656	24,866,411	64,185,648	11,242,324	19,456,581	18,089,172	18,815,225	21,415,600	17,890,153	(44,729,067)	-70%
Grant Funds	3,127,597	4,590,443	10,916,034	1,091,758	4,077,511	4,025,505	3,989,500	3,993,500	3,985,500	(6,838,523)	-63%
Income Tax Funds	1,153,155	1,944,401	7,192,974	1,158,839	3,031,250	3,066,250	3,066,250	3,066,250	3,066,250	(4,161,724)	-58%
Debt Service Funds	5,772,467	2,988,916	3,011,144	1,504,809	3,104,669	3,424,694	3,639,069	3,640,544	6,429,117	93,525	3%
Bond Capital Funds	11,354,202	10,030,005	18,146,386	4,283,276	-	-	-	-	-	(18,146,386)	-100%
Other Funds	5,911,420	3,321,335	3,694,041	1,698,873	3,244,613	3,287,669	3,288,281	3,287,681	3,287,206	(449,428)	-12%
Total by Fund	58,139,942	50,616,364	110,298,893	22,312,979	36,146,624	35,196,330	36,170,435	38,844,401	38,173,389	(74,152,269)	-67%
Expenditures by Type											
Personnel											
Salaries & Wages	1,189,893	1,464,757	1,520,670	719,961	1,788,354	1,814,523	1,851,179	1,888,011	1,925,574	267,684	18%
Fringe Benefits	507,727	630,626	609,943	252,638	665,776	690,004	716,193	745,197	774,352	55,833	9%
Total Personnel	1,697,620	2,095,383	2,130,613	972,599	2,454,130	2,504,527	2,567,372	2,633,208	2,699,926	323,517	15%
Supplies	20,290	22,245	28,139	9,410	25,792	20,833	20,833	20,833	20,833	(2,347)	-8%
Services & Charges											
Professional Services	2,907,932	2,903,596	7,667,478	1,580,954	2,159,109	1,604,374	1,600,786	1,606,091	1,595,114	(5,508,369)	-72%
Printing & Advertising	30,266	11,547	25,037	8,679	69,707	65,638	65,609	65,651	69,692	44,670	178%
Utilities	12,778	18,178	16,055	-	-	-	-	-	-	(16,055)	-100%
Education & Training	6,823	8,889	12,125	4,383	23,900	17,600	17,600	17,600	17,600	11,775	97%
Travel	13,548	17,302	24,700	12,577	28,000	21,500	21,500	21,500	21,500	3,300	13%
Repairs & Maintenance	184,401	192,366	767,356	76,199	184,850	184,850	184,850	184,850	184,850	(582,506)	-76%
Interfund Allocations	419,172	390,538	464,363	232,181	357,941	405,012	411,376	414,254	417,512	(106,422)	-23%
Debt Service											
Principal	19,208,000	6,614,499	7,303,419	3,728,513	7,204,585	7,649,834	7,665,725	8,007,497	9,734,769	(98,834)	-1%
Interest & Fees	5,706,704	4,365,747	4,432,923	2,258,914	4,151,326	3,872,018	3,550,043	3,206,902	2,875,142	(281,597)	-6%
Grants & Subsidies	2,910,423	5,305,150	13,781,137	1,569,762	5,701,000	5,701,000	5,701,000	5,701,000	5,701,000	(8,080,137)	-59%
Insurance	-	-	26,000	25,256	-	-	-	-	-	(26,000)	-100%
Interfund Transfers Out *	561,230	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	739,952	2,327,661	2,637,571	1,143,054	122,830	187,830	188,000	188,000	188,000	(2,514,741)	-95%
Total Services & Charges	32,701,229	22,155,471	37,158,164	10,640,471	20,003,248	19,709,656	19,406,489	19,413,345	20,805,179	(17,154,916)	-46%
Operating Expenditures	34,419,140	24,273,099	39,316,916	11,622,480	22,483,170	22,235,016	21,994,694	22,067,386	23,525,938	(16,833,746)	-43%
Capital	23,720,803	26,343,265	70,981,977	10,690,498	13,663,454	12,961,314	14,175,741	16,777,015	14,647,451	(57,318,523)	-81%
Total Expenditures	58,139,942	50,616,364	110,298,893	22,312,979	36,146,624	35,196,330	36,170,435	38,844,401	38,173,389	(74,152,269)	-67%

* Transfers Out does not include transfers between Department of Community Investment funds

Department Purpose:

The Department of Community Investment is tasked with spurring investment to create a stronger South Bend. It does this by attracting and retaining growing businesses, planning for vibrant neighborhoods, and connecting residents to economic opportunities. To better assist the citizens and businesses of South Bend, the department is organized into four teams that work collaboratively: Neighborhood Development, Business Development, Planning & Community Resources, Engagement & Economic Empowerment.

Explanation of Revenue Sources:

The Department of Community Investment uses a variety of different funding mechanisms. Its primary operations are funded primarily through the economic development portion of the Local Income Tax (LIT), as well as (to a lesser extent) federal grants and staff contracts. This department also works with the Redevelopment Commission to use resources gained from Tax Increment Financing (TIF) on economic development projects.

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

In 2019, four (4) new positions were added: Engagement Specialist, Zoning Manager, Zoning Specialist, and an Administrative Assistant. The new staff members allow the Department of Community Investment to increase its engagement and outreach into neighborhoods and bring the Planning Commission in-house instead of going through St. Joseph County's Area Plan Commission. In 2020, a part-time position will be added to help promote greater regulatory compliance for HPC and new City zoning responsibilities. Additional capacity can be used to support Business Licensing to reduce the work load of a Code Inspector.

- Refer to individual fund budgets in the "Fund Information" section for more information.

2020 Department Objectives



Vibrant, Welcoming Neighborhoods

- o Objective: Advance neighborhood planning efforts in coordination with neighborhood groups.
- o Objective: Expand and target housing development programs
- o Objective: Continue economic empowerment programs such as Love Your Block
- o Objective: Improve resident engagement on City Services and provide direct neighborhood association support



Strong, Inclusive Economy

- o Objective: Achieve Economic stability and improve standard of living
- o Objective: Support entrepreneurship
- o Objective: Expand private investment and job creation

Includes various expenditures from Fund 209, 210, 211, 212, 315, 324, 328, 404, 407, 408, 410, 422, 429, 430, 432, 433, 435, 436, 439, 452, 454, 752, 753, 754, 756, 759, and 760

Department of Code Enforcement

	2017	2018	2019	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget	% Change
	Actual	Actual	Amended Budget			2021	2022	2023	2024	Variance 2019-2020	
Expenditures by Fund											
Consolidated Building Fund	2,285,548	2,680,038	3,490,876	1,398,451	-	-	-	-	-	(3,490,876)	-100%
Code Enforcement Fund	-	-	-	-	4,010,768	4,229,520	4,338,965	4,399,522	4,446,575	4,010,768	-
Rental Units Regulation Fund	15	5	500	-	345,826	352,805	359,872	367,429	375,277	345,326	69065%
Unsafe Building Fund	789,079	657,441	1,043,437	286,841	111,500	111,500	111,500	111,500	111,500	(931,937)	-89%
Income Tax Funds	149,348	441,088	847,208	265,677	250,000	250,000	250,000	250,000	250,000	(597,208)	-70%
Other Fund	4,478	34,604	40,000	20,718	35,000	30,000	30,000	30,000	4,200	(5,000)	-13%
Total by Fund	3,228,468	3,813,177	5,422,021	1,971,687	4,753,094	4,973,825	5,090,337	5,158,451	5,187,552	(668,927)	-12%
Expenditures by Activity											
Neighborhood Code Enforce.	1,767,890	2,261,038	3,421,263	1,219,721	2,815,948	2,950,342	2,986,592	2,980,085	3,002,493	(605,315)	-18%
Animal Resource Center	807,354	942,784	1,025,323	424,226	935,662	970,326	989,005	1,007,613	1,000,246	(89,661)	-9%
Unsafe Building	148,336	101,735	185,990	22,000	111,500	111,500	111,500	111,500	111,500	(74,490)	-40%
NEAT Crew	504,889	448,386	608,471	239,696	544,158	588,852	643,368	691,824	698,036	(64,313)	-11%
Rental Unit Inspection	-	59,234	180,974	66,043	345,826	352,805	359,872	367,429	375,277	164,852	91%
Total by Activity	3,228,468	3,813,177	5,422,021	1,971,687	4,753,094	4,973,825	5,090,337	5,158,451	5,187,552	(668,927)	-12%
Expenditures by Type											
Personnel											
Salaries & Wages	1,236,138	1,298,997	1,524,375	722,510	1,673,201	1,705,325	1,735,689	1,766,654	1,798,226	148,826	10%
Fringe Benefits	612,045	595,651	587,193	267,122	712,441	742,709	772,651	806,115	839,710	125,248	21%
Total Personnel	1,848,183	1,894,648	2,111,568	989,632	2,385,642	2,448,034	2,508,340	2,572,769	2,637,936	274,074	13%
Supplies	102,211	117,767	194,628	54,952	170,860	170,660	170,710	170,510	170,910	(23,768)	-12%
Services & Charges											
Professional Services	83,869	203,639	320,958	71,688	201,100	201,100	201,100	201,100	178,800	(119,858)	-37%
Printing & Advertising	12,919	8,771	19,950	4,927	28,305	28,057	27,953	28,102	28,252	8,355	42%
Utilities	29,768	31,852	37,100	14,282	30,223	30,667	31,121	31,583	32,055	(6,877)	-19%
Education & Training	8,848	6,089	20,550	3,134	16,200	16,200	16,200	16,200	16,200	(4,350)	-21%
Travel	506	4,869	7,647	568	3,600	3,600	3,600	3,600	3,600	(4,047)	-53%
Repairs & Maintenance	336,567	277,906	571,896	89,732	423,050	419,050	420,050	421,050	419,550	(148,846)	-26%
Interfund Allocations	406,080	517,905	645,744	322,866	737,920	877,477	892,262	896,424	901,678	92,176	14%
Debt Service											
Principal	23,717	64,323	99,255	35,984	104,314	124,228	160,962	157,725	145,200	5,059	5%
Interest & Fees	1,669	7,135	8,568	2,892	7,770	10,642	13,929	15,278	10,761	(798)	-9%
Other Services & Charges	374,130	598,274	1,327,577	356,452	644,110	644,110	644,110	644,110	642,610	(683,467)	-51%
Total Services & Charges	1,278,072	1,720,762	3,059,245	902,523	2,196,592	2,355,131	2,411,287	2,415,172	2,378,706	(862,653)	-28%
Operating Expenditures	3,228,466	3,733,177	5,365,441	1,947,107	4,753,094	4,973,825	5,090,337	5,158,451	5,187,552	(612,347)	-11%
Capital	2	80,000	56,580	24,580	-	-	-	-	-	(56,580)	-100%
Total Expenditures	3,228,468	3,813,177	5,422,021	1,971,687	4,753,094	4,973,825	5,090,337	5,158,451	5,187,552	(668,927)	-12%

Department Purpose:

The Department of Code Enforcement is responsible for upholding city codes regarding environmental, housing, and zoning ordinances. By identifying ordinance violations and responding to citizen complaints within city limits, this department serves the public by protecting the health, safety, and environmental stability of South Bend's business and residential communities. Code Enforcement has several divisions: Neighborhood Code Enforcement, NEAT Crew, Animal Care & Control, and Rental Unit Inspection.

- The **Neighborhood Code Enforcement (NCE)** division upholds and enforces the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code.
- The **Neighborhood Enforcement Action Team** division (NEAT) works in tandem with the Neighborhood Code Enforcement division to follow up on complaints, violations, and citation charged to homeowners and/or businesses for environmental clean-ups.
- The **South Bend Animal Resource Center (SBARC)** division runs the animal shelter and enforces animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations.
- The **Rental Unit Inspection (RSVP)** division, established in 2018, will be conducting property inspections and issuing a license for all rental properties in the City.

Explanation of Revenue Sources:

While some revenues are derived from ordinance violation fines and animal control activities, the vast majority comes from the economic development component of the Local Income Tax (LIT).

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

In 2020, the Department of Code Enforcement will be restructured from a budget standpoint. The following divisions will be consolidated into the new Code Enforcement Fund (#230): Neighborhood Code Enforcement (NCE), Neighborhood Enforcement Action Team (NEAT), and the South Bend Animal Resource Center (SBARC). The Rental Safety Verification Program (RSVP) will be moved into the Rental Units Regulation Fund (#221). In 2020, two (2) additional Code Inspectors will be added to expand the Rental Safety Verification Program (RSVP).
 - Refer to individual fund budgets in the "Fund Information" section for more information.

2020 Department Objectives



Safe Community for Everyone

- o Objective: Continue to expand and implement the Rental Safety Verification Program (RSVP)



Vibrant, Welcoming Neighborhoods

- o Objective: Continue to increase the number of neighborhood cleanups
- o Objective: Increase adoptions at the South Bend Animal Resource Center and continue to build a robust volunteer program.



Well-Governed & Administered City

- o Objective: Improve operational effectiveness with the successful implementation of City Works, which will replace Accela

Includes various expenditures from Fund 217, 219, 221, 230, 404, and 600

Human Rights

	2019				2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
	2017	2018	Amended	06/30/19		2021	2022	2023	2024		
	Actual	Actual	Budget	Actual							
Expenditures by Activity											
Human Rights General	410,493	367,811	371,996	120,416	315,748	324,954	332,254	339,785	347,453	(56,248)	-15%
EEOC Grant	9,952	41,941	120,899	50,590	131,274	133,599	135,955	138,446	140,972	10,375	9%
HUD Grant	103,639	84,003	127,799	40,793	111,174	113,499	115,855	118,346	120,872	(16,625)	-13%
Scholarship Program	16,118	23,369	28,150	1,850	28,150	28,150	28,150	28,150	28,150	-	0%
Total by Activity	540,202	517,123	690,844	213,649	586,346	600,202	612,214	624,727	637,447	(104,498)	-15%
Expenditures by Type											
Personnel											
Salaries & Wages	253,684	228,904	318,040	117,328	298,816	304,371	310,037	315,818	321,715	(19,224)	-6%
Fringe Benefits	104,085	90,830	103,116	32,702	113,625	118,251	122,897	128,068	133,268	10,509	10%
Total Personnel	357,769	319,734	421,156	150,030	412,441	422,622	432,934	443,886	454,983	(8,715)	-2%
Supplies	7,612	2,670	3,037	1,195	3,000	3,000	3,000	3,000	3,000	(37)	-1%
Services & Charges											
Professional Services	24,727	37,812	49,273	11,691	27,800	27,800	27,800	27,800	27,800	(21,473)	-44%
Printing & Advertising	12,889	15,369	55,318	1,850	24,721	24,671	24,651	24,681	24,710	(30,597)	-55%
Education & Training	968	1,476	12,860	348	6,000	6,000	6,000	6,000	6,000	(6,860)	-53%
Travel	5,259	7,249	12,417	2,250	15,300	15,300	15,300	15,300	15,300	2,883	23%
Repairs & Maintenance	8,879	10,046	9,700	3,825	9,200	9,200	9,200	9,200	9,200	(500)	-5%
Interfund Allocations	64,944	68,231	49,491	24,741	27,145	29,759	30,334	30,686	31,066	(22,346)	-45%
Other Services & Charges	57,155	54,538	77,592	17,719	60,739	61,850	62,995	64,174	65,388	(16,853)	-22%
Total Services & Charges	174,821	194,720	266,651	62,424	170,905	174,580	176,280	177,841	179,464	(95,746)	-36%
Operating Expenditures	540,202	517,123	690,844	213,649	586,346	600,202	612,214	624,727	637,447	(104,498)	-15%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	540,202	517,123	690,844	213,649	586,346	600,202	612,214	624,727	637,447	(104,498)	-15%

Division Purpose:

The purpose of the South Bend Human Rights Commission is to study and act upon problems which involve relationships between members of different ethnic groups, sexes, sexual orientation or gender identity, nationalities, the disabled, and families with children. The South Bend Human Rights Commission's duties lie in enforcing employment, fair housing, public accommodations, and education. Their goal is to ensure equal employment opportunity for all individuals, and to provide legal recourse in the areas of discrimination. The Human Rights Commission provides keys to unlock the doors of discrimination.

MISSION STATEMENT

To provide service to the citizens of South Bend through impartial, unbiased decisions regarding discrimination charges filed with the South Bend Human Rights Commission under the ordinance in areas of employment, housing, public accommodation and education, based on race, religion, color, sex, national origin or ancestry, sexual orientation or gender identity, disability and in housing familial status. To stimulate community awareness of equal protection of the law in protected areas through education, collaboration, and coordination with other community agencies.

DUTIES AND POWERS OF THE COMMISSION

In addition to receiving and or initiating investigations of discriminatory practices and recommending for appointment to the Mayor such personnel as may be necessary, the Commission can act as conciliator in matters involving race, religion, color, sex, national origin or ancestry, sexual orientation or gender identity, disability and in housing familial status. It can create advisory committees and sub-committees to effectuate its purposes. It can recommend to the Mayor and Common Council legislation to further purposes of the ordinance. It can take testimony of any person under oath relating to any matter in question before it. Upon the approval of the Department of Law, it can subpoena witnesses, documents, and records pertinent to matters under investigation.

Explanation of Revenue Sources:

This division is funded by property tax revenue collected in the General Fund and occasionally receives grants. HUD and EEOC grants are received in the Human Rights Federal Grant Fund (#258).

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

In 2018, the South Bend Human Rights Commission expanded from City of South Bend to St. Joseph County. The South Bend Human Rights Commission is one of only two in the state of Indiana eligible to investigate ICRC and EEOC cases. In 2018, the South Bend Human Rights Commission handled 5,043 inquiries within city limits. The continued partnership with St. Joseph County, to investigate discrimination complaints, has resulted in an increase in caseload. In 2019, a part-time Administrative Assistant was added to help with intake due to the increased caseload. The increase in health insurance from 2019 to 2020 is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

2020 Goals

- Continue to work with the City of Mishawaka and St. Joseph County to ensure that all of the residents of St. Joseph County are ensured equal opportunity.
- Continue to work in the community with the Diversity & Inclusion Director. Continue to inform residents that diversity strengthens and benefits our community through inclusion of all types of people.
- Work with the Diversity and Inclusion Director in an effort to further the City's goal of ensuring that all employees in the City have the opportunity to excel.
- The Commission will continue the policy that all cases filed with the Commission must be completed within 180 days or less with an exception for those cases that require legal intervention. Those cases must be completed within 360 days.
- Maintain Federal contracts with EEOC and HUD and local contracts with Community Investment.
- Continue to seek grants and other forms of revenue to supplement the General Fund budget.

Includes various expenditures from Fund 101, 217, and 258

Building Department

Expenditures by Type	2019				2020	Forecast				Budget	
	2017	2018	Amended	06/30/19	Adopted					Variance	%
	Actual	Actual	Budget	Actual	Budget	2021	2022	2023	2024	2019-2020	Change
Personnel											
Salaries & Wages	680,638	681,787	738,145	352,650	874,667	877,506	895,056	912,958	931,220	136,522	18%
Fringe Benefits	323,634	319,576	260,682	132,871	339,734	371,535	386,289	402,717	419,223	79,052	30%
Total Personnel	1,004,271	1,001,363	998,827	485,522	1,214,401	1,249,041	1,281,345	1,315,675	1,350,443	215,574	22%
Supplies											
Supplies	18,882	21,813	25,871	6,873	19,576	19,968	20,367	20,774	21,189	(6,295)	-24%
Services & Charges											
Professional Services	17,332	4,454	1,000	-	10,000	10,000	10,000	10,200	10,200	9,000	900%
Printing & Advertising	1,069	700	4,179	1,033	4,693	4,659	4,644	4,799	4,820	514	12%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	4,390	3,190	3,000	1,766	3,500	3,500	3,500	3,500	3,500	500	17%
Travel	1,370	3,450	1,475	665	6,000	6,000	6,000	6,000	6,000	4,525	307%
Repairs & Maintenance	31,771	30,553	22,726	3,769	25,000	25,000	25,000	25,300	25,300	2,274	10%
Interfund Allocations	157,092	337,091	252,023	126,005	328,799	354,065	361,861	368,056	374,516	76,776	30%
Debt Service											
Principal	31,067	42,475	46,343	23,076	42,727	43,020	23,593	4,673	-	(3,616)	-8%
Interest & Fees	2,031	3,749	3,140	1,688	2,225	1,357	567	69	-	(915)	-29%
Interfund Transfers Out	-	-	158,943	79,472	-	-	-	-	-	(158,943)	-100%
Other Services & Charges	9,599	43,665	6,595	1,347	20,572	20,645	20,720	21,129	21,207	13,977	212%
Total Services & Charges	255,722	469,328	499,424	238,820	443,516	468,246	455,885	443,726	445,543	(55,908)	-11%
Operating Expenditures	1,278,875	1,492,504	1,524,122	731,215	1,677,493	1,737,255	1,757,597	1,780,175	1,817,175	153,371	10%
Capital	-	-	-	-	50,000	-	-	26,500	-	50,000	-
Total Expenditures	1,278,875	1,492,504	1,524,122	731,215	1,727,493	1,737,255	1,757,597	1,806,675	1,817,175	203,371	13%

Department Purpose:

The Building Department regulates the "built environment" through enforcement of current building codes and zoning ordinances. The Building Department's purpose is to promote safe occupancy for all residents of the jurisdiction, serving all properties within the City of South Bend and all properties with a 5 digit address within St. Joseph County.

Explanation of Revenue Sources:

Revenue for the Building Department is primarily generated through issuing permits for construction, demolition, or occupancy. In addition, contractor registrations and licenses are also issued and monitored. Revenue is expected to increase based on current trends.

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

In 2020, there will be two promotions from Administrative Assistant to Executive Assistant and Assistant Manager of Customer Service to better align the responsibilities of the staff to the corresponding positions they hold, and to be more consistent with similar positions throughout the City. In 2019, the Building Department was organizationally brought under the direction of the Department of Community Investment.

Includes various expenditures from Fund 600.



FUND INFORMATION



GENERAL FUND

Fund 101 - General Fund

Fund Type	General Fund				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
							2021	2022	2023			2024
Revenue												
Property Taxes	39,568,076	40,719,333	43,565,986	23,030,303	39,697,892	40,372,756	41,059,093	41,757,098	42,466,969	(3,868,094)	-9%	
Intergov./ Shared Revenues	4,433,581	4,544,341	4,744,543	2,023,966	4,295,772	3,696,772	3,696,772	3,696,772	3,696,772	(448,771)	-9%	
Intergov./ Grants	-	-	293,744	76,822	244,724	194,962	204,710	214,946	225,693	(49,020)	-17%	
Licenses & Permits	239,743	267,811	277,232	169,427	266,700	268,950	271,200	271,700	271,700	(10,532)	-4%	
Charges for Services	1,828,218	1,547,108	1,863,857	963,094	5,450,877	5,477,157	5,503,963	5,531,303	5,559,192	3,587,020	192%	
Fines, Forfeitures, and Fees	8,919	16,760	20,479	13,492	9,525	9,525	9,525	9,525	9,525	(10,954)	-53%	
Interest Earnings	205,161	476,266	720,000	339,538	470,000	354,571	203,492	44,652	-	(250,000)	-35%	
Donations	330,000	937,302	1,534,612	-	1,357,500	1,357,500	1,357,500	1,357,500	1,385,000	(177,112)	-12%	
Other Income	1,428,683	1,448,414	1,422,301	705,855	1,414,278	1,421,570	1,429,008	1,436,593	1,444,332	(8,023)	-1%	
Interfund Allocation Reimb	4,976,976	5,428,374	7,460,048	3,729,986	8,523,017	8,694,926	8,870,171	9,049,529	9,232,363	1,062,969	14%	
PILOI	6,208,332	6,332,487	6,340,990	3,170,494	6,221,791	6,221,791	6,221,791	6,221,791	6,221,791	(119,199)	-2%	
Interfund Transfers In	-	428,423	135,000	-	3,441,966	70,000	70,000	70,000	70,000	3,306,966	2450%	
Total Revenue	59,227,689	62,146,619	68,378,792	34,222,978	71,394,042	68,140,480	68,897,225	69,661,409	70,583,337	3,015,250	4%	
Expenditures by Dept/Division												
Mayor's Office	825,705	871,313	1,074,749	452,314	937,459	976,603	997,856	1,018,300	1,039,322	(137,290)	-13%	
Community Initiatives	-	-	-	-	703,488	708,458	713,501	718,818	724,210	703,488	-	
City Clerk	468,303	517,289	546,629	249,461	556,675	561,587	573,794	585,724	596,731	10,406	2%	
Common Council	471,079	571,337	643,595	253,688	696,412	662,703	673,396	685,262	697,306	52,817	8%	
WNIT Contract	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	-	0%	
Admin & Finance	2,408,921	2,394,684	2,572,551	1,178,693	2,261,251	2,345,991	2,391,339	2,451,263	2,494,456	(311,300)	-12%	
Human Resources	-	-	-	-	617,286	646,667	661,623	675,955	690,620	617,286	-	
Diversity & Inclusion	-	-	-	-	496,891	507,539	514,446	521,354	528,390	496,891	-	
Human Rights	404,887	367,811	371,996	120,416	315,748	324,954	332,254	339,785	347,453	(56,248)	-15%	
Legal Dept	1,080,233	1,088,046	1,279,018	564,780	1,405,683	1,456,320	1,493,873	1,527,814	1,562,392	126,665	10%	
Engineering	1,196,927	1,472,705	3,220,121	1,428,525	3,162,960	3,278,937	3,334,756	3,395,698	3,459,129	(57,161)	-2%	
Office of Sustainability	-	-	328,815	98,007	377,567	476,575	275,315	279,018	282,792	48,752	15%	
AmeriCorps Grant Program	-	17,368	713,239	131,519	438,333	462,586	491,786	523,765	543,723	(274,906)	-39%	
Police Dept	28,166,148	29,240,338	31,434,904	15,049,284	30,225,276	31,513,602	31,924,609	32,490,204	32,955,140	(1,209,628)	-4%	
Police Crime Lab	-	-	-	-	631,268	645,689	660,299	675,810	691,519	631,268	-	
Fire Dept	20,579,934	21,516,603	22,301,520	10,575,193	25,839,504	26,574,311	27,077,243	27,600,957	28,132,789	3,537,984	16%	
Fire Training Center	-	-	-	-	466,500	466,990	467,490	468,000	468,520	466,500	-	
EMS	-	-	-	-	538,218	544,542	550,959	557,845	564,806	538,218	-	
Morris Performing Arts Ctr	1,183,617	949,488	1,344,127	528,384	1,288,573	1,316,797	1,342,149	1,349,991	1,362,098	(55,554)	-4%	
Palais Royale Ballroom	495,908	403,873	481,432	200,644	391,950	405,144	412,523	421,034	429,695	(89,482)	-19%	
Total Expenditures	57,324,663	59,453,854	66,355,336	30,873,907	71,394,042	73,918,995	74,932,211	76,329,597	77,614,091	5,038,706	8%	
Expenditures by Type												
Personnel												
Salaries & Wages	32,875,236	35,265,084	37,273,484	17,864,674	41,213,347	42,022,445	42,804,376	43,602,621	44,415,520	3,939,863	11%	
Health Insurance	6,918,529	6,930,716	4,800,416	2,311,675	6,458,724	6,847,924	7,237,124	7,681,924	8,126,724	1,658,308	35%	
Fringe Benefits	5,845,737	6,325,772	6,987,557	3,281,984	7,653,369	7,718,500	7,777,376	7,837,222	7,898,329	665,812	10%	
Total Personnel	45,639,502	48,521,572	49,061,457	23,458,334	55,325,440	56,588,869	57,818,876	59,121,767	60,440,573	6,263,983	13%	
Supplies	1,077,315	1,200,753	2,099,130	837,138	2,427,154	2,348,708	2,349,653	2,350,544	2,241,732	328,024	16%	
Services & Charges												
Professional Services	1,087,445	944,415	2,370,705	583,871	1,855,719	1,930,171	1,719,499	1,733,292	1,714,839	(514,986)	-22%	
Printing & Advertising	325,957	116,792	160,549	72,611	234,467	228,166	228,750	231,092	233,496	73,918	46%	
Utilities	578,758	661,703	724,250	315,628	710,924	723,534	736,396	749,513	762,894	(13,326)	-2%	
Education & Training	117,982	133,978	117,214	36,359	273,980	263,915	263,080	263,248	263,355	156,766	134%	
Travel	59,463	71,660	115,374	42,922	103,685	99,189	98,949	100,579	102,187	(11,689)	-10%	
Repairs & Maintenance	1,868,954	1,378,104	2,483,315	1,054,045	2,328,372	2,332,152	2,333,968	2,318,821	2,310,711	(154,943)	-6%	
Interfund Allocations	5,953,104	5,746,373	7,627,252	3,807,047	6,910,980	8,218,781	8,330,020	8,392,036	8,460,555	(716,272)	-9%	
Debt Service												
Principal	171,736	173,816	153,129	75,575	175,349	171,983	26,976	27,791	28,631	22,220	15%	
Interest & Fees	13,320	10,676	6,269	3,411	7,797	4,759	2,301	1,486	646	1,528	24%	
Grants & Subsidies	47,606	58,916	83,000	43,974	450,000	413,000	413,000	413,000	413,000	367,000	442%	
Other Services & Charges	383,523	419,596	552,755	179,010	574,875	580,162	595,137	610,822	625,866	22,120	4%	
Interfund Transfers Out	-	500	608,052	304,026	-	-	-	-	-	(608,052)	-100%	
Total Services & Charges	10,607,846	9,716,529	15,001,864	6,518,478	13,626,148	14,965,812	14,748,076	14,841,680	14,916,180	(1,375,716)	-9%	
Capital	-	15,000	192,885	59,957	15,300	15,606	15,606	15,606	15,606	(177,585)	-92%	
Total Expenditures	57,324,663	59,453,854	66,355,336	30,873,907	71,394,042	73,918,995	74,932,211	76,329,597	77,614,091	5,038,706	8%	
Net Surplus / (Deficit)	1,903,025	2,692,764	2,023,456	3,349,071	-	(5,778,515)	(6,034,986)	(6,668,188)	(7,030,754)			
Beginning Cash Balance	34,363,151	36,417,969	38,944,317		40,967,773	40,967,773	35,189,258	29,154,272	22,486,084			
Cash Adjustments	151,792	(166,416)	-		-	-	-	-	-			
Ending Cash Balance	36,417,969	38,944,317	40,967,773		40,967,773	35,189,258	29,154,272	22,486,084	15,455,330			
Cash Reserves Target	20,063,632	20,808,849	23,224,368		24,987,915	25,871,648	26,226,274	26,715,359	27,164,932			
										Cash Reserves Target		
										35% of Annual expenditures		
Fund Purpose:												
The General Fund is the primary operating fund for City operations including general government, public safety, certain culture & recreation expenses, and certain debt service obligations. The main source of revenue is property taxes. Secondary sources of revenue include auto and commercial vehicle excise tax, business licensing revenue, EMS billing revenue, and payment in lieu of taxes (PILOI) from the Water and Wastewater Utility.												

Fund 101 - General Fund

Mayor's Office

	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Expenditures by Type											
Personnel											
Salaries & Wages	461,050	489,548	557,029	284,785	572,098	583,155	594,441	605,950	617,790	15,069	3%
Health Insurance	96,523	95,532	69,948	34,332	92,883	98,483	104,083	110,483	116,883	22,935	33%
Fringe Benefits	101,247	106,772	117,517	59,943	122,925	125,162	127,448	129,780	132,182	5,408	5%
Total Personnel	658,820	691,853	744,494	379,060	787,906	806,800	825,972	846,213	866,855	43,412	6%
Supplies	1,385	830	864	698	700	700	700	700	700	(164)	-19%
Services & Charges											
Professional Services	-	-	180,070	-	7,000	7,000	7,000	7,000	7,000	(173,070)	-96%
Printing & Advertising	24,868	22,895	20,130	9,606	40,928	40,902	40,891	40,907	40,922	20,798	103%
Education & Training	2,816	4,225	800	105	1,800	1,800	1,800	1,800	1,800	1,000	125%
Travel	2,100	3,691	5,194	2,403	5,000	5,000	5,000	5,000	5,000	(194)	-4%
Repairs & Maintenance	2,250	834	1,250	200	100	100	100	100	100	(1,150)	-92%
Interfund Allocations	129,228	142,046	120,197	60,095	93,425	113,701	115,793	115,980	116,345	(26,772)	-22%
Debt Service											
Principal	1,075	3,608	-	-	-	-	-	-	-	-	-
Interest & Fees	246	536	-	-	-	-	-	-	-	-	-
Other Services & Charges	2,917	796	1,750	148	600	600	600	600	600	(1,150)	-66%
Total Services & Charges	165,500	178,631	329,391	72,557	148,853	169,103	171,184	171,387	171,767	(180,538)	-55%
Total Expenditures	825,705	871,313	1,074,749	452,314	937,459	976,603	997,856	1,018,300	1,039,322	(137,290)	-13%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

In 2020, a new mayor will be sworn in. The budget for education & training and promotions is significantly higher in order to provide resources for the new administration to implement its priorities. From 2019 to 2020, the salary cap for Chief of Staff to the Mayor will increase by 24.9%, from \$78,858 to \$98,500. City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.

Community Initiatives

	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	148,500	151,470	154,499	157,589	160,741	148,500	-
Health Insurance	-	-	-	-	23,221	24,621	26,021	27,621	29,221	23,221	-
Fringe Benefits	-	-	-	-	28,767	29,367	29,981	30,608	31,248	28,767	-
Total Personnel	-	-	-	-	200,488	205,458	210,501	215,818	221,210	200,488	-
Services & Charges											
Professional Services	-	-	-	-	153,000	153,000	153,000	153,000	153,000	153,000	-
Grants & Subsidies	-	-	-	-	350,000	350,000	350,000	350,000	350,000	350,000	-
Total Services & Charges	-	-	-	-	503,000	503,000	503,000	503,000	503,000	503,000	-
Total Expenditures	-	-	-	-	703,488	708,458	713,501	718,818	724,210	703,488	-

Division Purpose:

This is a new division, under the Mayor's Office, to centralize the Administration's efforts to respond to the most pressing issues facing the community. In 2020, this division will focus on administering grants for violence-reduction activities as well as other areas of public safety and wellness.

Explanation of Revenue Sources:

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

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

2 New Positions
 - GVI Program Manager \$50,000
 - Director of Community Initiatives \$98,500
 This division also has \$350,000 in grants for violence reduction initiatives in the community, and \$135,000 set aside for the S.A.V.E. Program through Goodwill.

Fund 101 - General Fund

City Clerk

Expenditures by Type	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Personnel											
Salaries & Wages	230,476	252,036	273,873	130,137	291,397	296,936	302,586	308,349	314,229	17,524	6%
Health Insurance	48,719	50,238	41,880	16,740	58,052	61,552	65,052	69,052	73,052	16,172	39%
Fringe Benefits	46,724	51,005	55,196	26,980	60,129	61,250	62,394	63,563	64,755	4,933	9%
Total Personnel	325,919	353,280	370,949	173,857	409,578	419,738	430,032	440,964	452,036	38,629	10%
Supplies	5,627	4,398	14,013	7,058	6,800	6,800	6,800	6,800	6,800	(7,213)	-51%
Services & Charges											
Professional Services	32,147	26,812	21,913	5,338	43,000	29,118	29,700	30,294	30,000	21,087	96%
Printing & Advertising	21,356	28,674	36,486	14,263	28,040	25,980	25,956	25,992	26,027	(8,446)	-23%
Education & Training	2,970	3,233	3,355	2,855	3,060	3,121	3,184	3,247	3,247	(295)	-9%
Travel	1,509	1,693	950	152	7,089	7,231	7,375	7,523	7,523	6,139	646%
Repairs & Maintenance	15,075	5,344	19,026	6,280	5,000	5,000	5,000	5,000	5,000	(14,026)	-74%
Interfund Allocations	61,008	90,906	76,327	38,161	48,956	59,394	60,488	60,589	60,783	(27,371)	-36%
Other Services & Charges	2,692	2,949	3,250	1,497	5,152	5,205	5,259	5,315	5,315	1,902	59%
Total Services & Charges	136,758	159,612	161,307	68,545	140,297	135,049	136,962	137,960	137,895	(21,010)	-13%
Total Expenditures	468,303	517,289	546,269	249,461	556,675	561,587	573,794	585,724	596,731	10,406	2%

Department Purpose:

We ensure the integrity and accuracy of City records, and liaise between the Common Council, City Administration and South Bend residents fostering relationships and common ground.

Explanation of Revenue Sources:

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

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

From 2019 to 2020, the salary caps for the Chief Deputy Clerk and the Ordinance Violations Bureau Clerk will increase by 5% to reflect work load and responsibility additions. City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.

Common Council

Expenditures by Type	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Personnel											
Salaries & Wages	171,638	194,749	218,200	96,267	225,764	229,400	233,108	236,888	240,749	7,564	3%
Health Insurance	88,935	86,114	73,704	32,652	104,494	110,794	117,094	124,294	131,494	30,790	42%
Fringe Benefits	30,647	33,074	38,176	16,612	39,363	40,099	40,850	41,615	42,399	1,187	3%
Total Personnel	291,220	313,937	330,080	145,531	369,621	380,293	391,052	402,797	414,642	39,541	12%
Supplies	2,792	10,068	6,465	630	9,500	6,000	6,000	6,000	6,000	3,035	47%
Services & Charges											
Professional Services	75,582	139,506	181,927	72,024	217,308	197,308	197,308	197,308	197,308	35,381	19%
Printing & Advertising	5,255	11,012	14,948	5,602	14,076	10,175	10,164	10,180	10,195	(872)	-6%
Education & Training	1,664	790	1,000	100	12,226	2,000	1,000	1,000	1,000	11,226	1123%
Travel	1,577	242	5,000	340	10,000	5,100	5,100	5,100	5,100	5,000	100%
Repairs & Maintenance	42,909	20,461	39,750	-	4,845	4,845	4,845	4,845	4,845	(34,905)	-88%
Interfund Allocations	46,068	62,134	56,532	28,266	42,336	51,066	52,011	52,116	52,300	(14,196)	-25%
Other Services & Charges	4,011	13,188	7,893	1,196	16,500	5,916	5,916	5,916	5,916	8,607	109%
Total Services & Charges	177,067	247,332	307,050	107,527	317,291	276,410	276,344	276,465	276,664	10,241	3%
Total Expenditures	471,079	571,337	643,595	253,688	696,412	662,703	673,396	685,262	697,306	52,817	8%

Division Purpose:

The fiscal body of the City, which exists to make certain that our City Government is always responsive to the needs of our residents and that the betterment of South Bend is always our highest priority.

Explanation of Revenue Sources:

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

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

The 2020 budget will be slightly higher than usual in order to provide resources for supplies and training for the 5 new council members. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.

Fund 101 - General Fund

WNIT Contract

Expenditures by Type	2017	2018	2019	06/30/19 Actual	2020	Forecast				Budget	% Change	
	Actual	Actual	Amended		Adopted	2021	2022	2023	2024	Variance		
										2019-2020		
Services & Charges												
Grants & Subsidies	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	-	0%	
Total Services & Charges	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	-	0%	
Total Expenditures	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	-	0%	

Purpose:

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

Explanation of Revenue Sources:

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

Controller's Office

Expenditures by Type	2017	2018	2019	06/30/19 Actual	2020	Forecast				Budget	% Change	
	Actual	Actual	Amended		Adopted	2021	2022	2023	2024	Variance		
										2019-2020		
Personnel												
Salaries & Wages	1,433,388	1,499,948	1,642,180	774,336	1,349,985	1,354,814	1,382,813	1,411,369	1,440,500	(292,195)	-18%	
Health Insurance	293,194	276,501	221,400	91,488	232,208	246,208	260,208	276,208	292,208	10,808	5%	
Fringe Benefits	278,057	288,651	319,581	147,659	263,967	267,779	273,440	279,220	285,121	(55,614)	-17%	
Total Personnel	2,004,639	2,065,101	2,183,161	1,013,483	1,846,160	1,868,801	1,916,461	1,966,797	2,017,829	(337,001)	-15%	
Supplies	23,882	13,679	24,478	6,128	16,420	16,420	16,420	16,420	16,420	(8,058)	-33%	
Services & Charges												
Professional Services	78,605	61,887	77,643	22,188	69,000	70,000	61,000	70,000	61,000	(8,643)	-11%	
Printing & Advertising	780	976	900	292	1,999	1,977	1,968	1,981	1,994	1,099	122%	
Education & Training	11,980	8,823	7,702	2,364	5,760	5,760	5,760	5,760	5,760	(1,942)	-25%	
Travel	11,212	8,103	12,195	4,669	6,000	6,000	6,000	6,000	6,000	(6,195)	-51%	
Repairs & Maintenance	6,968	3,350	784	9	1,100	1,100	1,100	1,100	1,100	316	40%	
Interfund Allocations	233,760	196,753	228,287	114,143	303,227	364,348	371,045	371,620	372,768	74,940	33%	
Debt Service												
Principal	4,487	8,168	-	-	-	-	-	-	-	-	-	
Interest & Fees	589	1,051	-	-	-	-	-	-	-	-	-	
Other Services & Charges	32,018	26,294	37,401	15,418	11,585	11,585	11,585	11,585	11,585	(25,816)	-69%	
Interfund Transfers Out	-	500	-	-	-	-	-	-	-	-	-	
Total Services & Charges	380,400	315,905	364,912	159,083	398,671	460,770	458,458	468,046	460,207	33,759	9%	
Total Expenditures	2,408,921	2,394,684	2,572,551	1,178,693	2,261,251	2,345,991	2,391,339	2,451,263	2,494,456	(311,300)	-12%	

Department Purpose:

The Department of Administration & Finance provides financial management and administrative services to City operations including finance and accounting services and risk management. This budget accounts for the expenditures of the Controller's Office.

Explanation of Revenue Sources:

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

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

In 2020, Human Resources (6 positions) and the Office of Diversity & Inclusion (2 positions) will be separated into their own divisions budgeted in the General Fund (#101). Personnel, supplies, and services associated with those divisions will be budgeted in those divisions going forward. Three (3) positions will be transferred from the Central Services division (budgeted in Fund #222) into this budget: Director of Purchasing, Senior Purchasing Agent, and Inventory Control Technician. The salary cap for the Payroll Supervisor position will be increased by 10% to reflect increased responsibilities. City-wide, all salary caps will increase by 2% from 2019 to 2020.

Fund 101 - General Fund

Human Resources

Expenditures by Type	2017	2018	2019	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
	Actual	Actual	Amended Budget			2021	2022	2023	2024		
	Personnel										
Salaries & Wages	-	-	-	-	373,580	380,980	388,528	396,223	404,074	373,580	-
Health Insurance	-	-	-	-	69,662	73,862	78,062	82,862	87,662	69,662	-
Fringe Benefits	-	-	-	-	74,417	75,914	77,443	79,004	80,596	74,417	-
Total Personnel	-	-	-	-	517,659	530,756	544,033	558,089	572,332	517,659	-
Supplies	-	-	-	-	750	750	750	750	750	750	-
Services & Charges											
Printing & Advertising	-	-	-	-	7,060	6,861	6,778	6,899	7,017	7,060	-
Education & Training	-	-	-	-	3,200	3,200	3,200	3,200	3,200	3,200	-
Travel	-	-	-	-	3,000	3,000	3,000	3,000	3,000	3,000	-
Interfund Allocations	-	-	-	-	79,317	95,800	97,562	97,717	98,021	79,317	-
Other Services & Charges	-	-	-	-	6,300	6,300	6,300	6,300	6,300	6,300	-
Total Services & Charges	-	-	-	-	98,877	115,161	116,840	117,116	117,538	98,877	-
Total Expenditures	-	-	-	-	617,286	646,667	661,623	675,955	690,620	617,286	-

Division Purpose:

Human Resources is a division of the Department of Administration & Finance. It oversees the interviewing and hiring of City employees, manages employee benefits and training, and ensures the City adheres to employment laws, making the City a great place to work. Human Resources continues to develop/implement innovative programs to build a positive workplace culture, such as expanding the utilization of volunteer time-off and increasing training opportunities for employees.

Explanation of Revenue Sources:

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

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

In 2020, Human Resources will be separated into its own division budget. Personnel (6 positions), supplies, and services associated with Human Resources will be transferred out of the Department of Administration & Finance's budget and budgeted in this division going forward. The salary cap for the Senior HR Generalist (Public Safety Focus) will be increased by 6% to reflect increased responsibilities. City-wide, all salary caps will increase by 2% from 2019 to 2020.

Human Rights

Expenditures by Type	2017	2018	2019	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
	Actual	Actual	Amended Budget			2021	2022	2023	2024		
	Personnel										
Salaries & Wages	201,641	176,018	198,040	58,073	163,686	166,539	169,449	172,418	175,447	(34,354)	-17%
Health Insurance	40,313	31,436	30,168	7,518	34,831	36,931	39,031	41,431	43,831	4,663	15%
Fringe Benefits	38,337	33,637	32,700	7,863	29,376	29,954	30,544	31,145	31,761	(3,324)	-10%
Total Personnel	280,291	241,092	260,908	73,454	227,893	233,424	239,024	244,994	251,039	(33,015)	-13%
Supplies	559	898	1,037	928	1,000	1,000	1,000	1,000	1,000	(37)	-4%
Services & Charges											
Professional Services	-	-	2,040	-	-	-	-	-	-	(2,040)	-100%
Printing & Advertising	-	-	-	-	1,571	1,521	1,501	1,531	1,560	1,571	-
Education & Training	-	1,461	2,360	-	2,500	2,500	2,500	2,500	2,500	140	6%
Travel	704	837	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	8,879	10,046	9,700	3,825	9,200	9,200	9,200	9,200	9,200	(500)	-5%
Interfund Allocations	64,944	68,231	49,491	24,741	27,145	29,759	30,334	30,686	31,066	(22,346)	-45%
Other Services & Charges	49,510	45,246	46,460	17,467	46,439	47,550	48,695	49,874	51,088	(21)	0%
Total Services & Charges	124,037	125,821	110,051	46,033	86,855	90,530	92,230	93,791	95,414	(23,196)	-21%
Total Expenditures	404,887	367,811	371,996	120,416	315,748	324,954	332,254	339,785	347,453	(56,248)	-15%

Division Purpose:

The purpose of the South Bend Human Rights Commission is to study and act upon problems which involve relationships between members of different ethnic groups, sexes, sexual orientation or gender identity, nationalities, the disabled, and families with children. The South Bend Human Rights Commission's duties lie in enforcing employment, fair housing, public accommodations, and education. Their goal is to ensure equal employment opportunity for all individuals, and to provide legal recourse in the areas of discrimination. The Human Rights Commission provides keys to unlock

Explanation of Revenue Sources:

This division is funded by property tax revenue collected in the General Fund and occasionally receives grants. HUD and EEOC grants are received in the Human Rights Federal Grant Fund (#258).

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

In 2018, the South Bend Human Rights Commission expanded from City of South Bend to St. Joseph County. The South Bend Human Rights Commission is one of only two in the state of Indiana eligible to investigate ICRC and EEOC cases. In 2018, the South Bend Human Rights Commission handled 5,043 inquiries within city limits. The continued partnership with St. Joseph County, to investigate discrimination complaints, has resulted in an increase in caseload. In 2019, a part-time Administrative Assistant was added to help with intake due to the increased caseload. The increase in health insurance from 2019 to 2020 is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

Fund 101 - General Fund

Diversity & Inclusion

Expenditures by Type	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		
Personnel											
Salaries & Wages	-	-	140,095	-	209,582	213,154	216,797	220,512	224,303	69,487	50%
Health Insurance	-	-	20,112	-	34,831	36,931	39,031	41,431	43,831	14,719	73%
Fringe Benefits	-	-	25,808	-	37,036	37,759	38,496	39,249	40,019	11,228	44%
Total Personnel	-	-	186,015	-	281,449	287,844	294,324	301,192	308,153	95,434	51%
Supplies	-	-	3,000	-	1,500	1,500	1,500	1,500	1,500	(1,500)	-50%
Services & Charges											
Professional Services	-	-	5,000	-	80,000	80,000	80,000	80,000	80,000	75,000	1500%
Printing & Advertising	-	-	-	-	1,500	1,500	1,500	1,500	1,500	1,500	-
Education & Training	-	-	3,150	-	100,000	100,000	100,000	100,000	100,000	96,850	3075%
Travel	-	-	2,000	-	5,000	5,000	5,000	5,000	5,000	3,000	150%
Interfund Allocations	-	-	12,848	-	18,942	23,195	23,622	23,662	23,737	6,094	47%
Other Services & Charges	-	-	8,500	-	8,500	8,500	8,500	8,500	8,500	-	0%
Total Services & Charges	-	-	31,498	-	213,942	218,195	218,622	218,662	218,737	182,444	579%
Total Expenditures	-	-	220,513	-	496,891	507,539	514,446	521,354	528,390	276,378	125%
Revenue											
Charges for Services	-	-	-	-	35,000	35,000	35,000	35,000	35,000	35,000	-
Total Revenue	-	-	-	-	35,000	35,000	35,000	35,000	35,000	35,000	-

Department Purpose:

The Office of Diversity, Equity, Inclusion provides educational opportunities for internal and external stakeholders, direction for equitable policy, process and procedure development for City services, funding disbursement, and underrepresented population entrepreneurship that empowers every employee and resident to thrive.

Explanation of Revenue Sources:

2019: Living Cities Inclusive Procurement grant \$50,000
 2020: Workshop and training fees (\$3,000 full day training workshops), non-compliance fees (variable scale), white papers (\$50-\$175)

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

In 2020, the Office of Diversity & Inclusion will add one position: Contract Compliance Administrator. This position will be responsible for making sure city vendors and contractors are in compliance with City of South Bend inclusive procurement policy, State and Federal laws. The position will also be responsible for tracking all race and gender neutral initiatives, and other approved programs that help create a more equitable and inclusive procurement outcomes for the City of South Bend. In 2020, the salary cap for the Manager of Inclusion Projects will increase by 14%. City-wide, all salary caps will increase by 2% from 2019 to 2020.

The travel budget is for staff to attend various conferences. Possible conferences include: American Contract Compliance Association (ACCA), Just Economy, Government Alliance on Race and Equity (GARE), Mid-States Minority Supplier Development Council (MSDC), Living Cities.

Other services & charges covers memberships to the following organizations: ACCA, GARE, Women's Business Enterprise National Council (WBENC), MidStates MSCS

Living Cities Inclusive Procurement Grant:

On June 5, 2019, the Citi Foundation and Living Cities announced the expansion of the City Accelerator initiative on Inclusive Procurement, a retake on its fourth cohort, to 10 additional U.S. cities, including South Bend. The 10 cities will work together over the next year to pursue a range of projects to find innovative, effective, locally-tailored strategies to leverage public purchasing power to develop firms owned by people of color. Local initiatives range from implementing aggressive outreach strategies, developing procurement portals and creating an ecosystem of support services for firms owned by people of color to increase their opportunities to gain city contracts.

Using the recommendations from the first City of South Bend MWBE Disparity Study for Purchasing and Contracting, the City's project will focus on leveraging over \$1.8 billion combined contracting and procurement spending of the top 10 employers in South Bend. This will help to create, stabilize, and scale up MBE/MWBE's that offer the goods, services, professional services and contracting used locally every day to address the longstanding racial wealth divide through entrepreneurship.

In addition to a \$50,000 grant, each city will receive a combination of coaching, technical assistance and implementation resources in the coming year. Cities may consider local policy reform, supplier diversity engagement, improved contract compliance practices, utilization of tax incentives and economic development tools. Technical assistance for the effort will be provided by Griffin & Strong, a law and public policy consulting firm specializing in disparity research and supplier diversity for government entities and private corporations.

Fund 101 - General Fund

Legal Department

Expenditures by Type	2019				2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
	2017	2018	Amended	06/30/19		2021	2022	2023	2024		
	Actual	Actual	Budget	Actual							
Personnel											
Salaries & Wages	650,785	708,726	866,473	385,979	970,872	988,265	1,011,107	1,030,729	1,050,745	104,399	12%
Health Insurance	121,022	132,486	110,616	47,333	139,325	147,725	156,125	165,725	175,325	28,709	26%
Fringe Benefits	124,166	139,732	167,660	74,728	188,755	192,288	196,877	200,855	204,916	21,095	13%
Total Personnel	895,974	980,943	1,144,749	508,039	1,298,952	1,328,278	1,364,109	1,397,309	1,430,986	154,203	13%
Supplies	9,142	2,962	3,450	570	3,550	3,550	3,550	3,550	3,550	100	3%
Services & Charges											
Professional Services	45,552	420	2,550	245	2,550	2,600	2,650	2,700	2,750	-	0%
Education & Training	6,251	6,917	11,000	50	12,000	12,000	12,000	12,000	12,000	1,000	9%
Travel	226	1,315	3,450	574	5,000	4,000	4,000	4,000	4,000	1,550	45%
Repairs & Maintenance	1,620	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	104,196	78,152	96,719	48,359	62,820	84,771	85,911	86,040	86,264	(33,899)	-35%
Debt Service											
Principal	1,226	-	-	-	-	-	-	-	-	-	-
Interest & Fees	45	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	16,001	17,336	17,100	6,943	20,105	20,479	21,068	21,671	22,289	3,005	18%
Total Services & Charges	175,117	104,140	130,819	56,171	103,181	124,492	126,214	126,955	127,856	(27,638)	-21%
Total Expenditures	1,080,233	1,088,046	1,279,018	564,780	1,405,683	1,456,320	1,493,873	1,527,814	1,562,392	126,665	10%
Revenue											
Interfund Allocation Reimb	-	-	54,689	27,347	56,529	57,901	59,294	60,758	62,243	1,840	3%
Other Income	75,984	62,452	78,473	44,225	79,991	81,591	83,223	84,887	86,585	1,518	2%
Total Revenue	75,984	62,452	133,162	71,572	136,520	139,492	142,517	145,645	148,828	3,358	3%

Department Purpose:

The Legal Department provides quality legal representation to the City of South Bend's Mayor, departments, commissions and agencies with a dedicated and professionally-skilled staff, efficiently and cost effectively, in furtherance of the City's strategic goals, and preserving the legal and ethical integrity of the City.

Explanation of Revenue Sources:

This department is funded by property tax revenue collected in the General Fund. This department also collects a reimbursement for legal services to other city departments. The Interfund Allocation Reimbursement is a transfer from the Liability Insurance Fund (#226) to reimburse the Legal Dept for 50% of personnel costs for Assistant City Attorney.

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

In 2020, an additional Assistant City Attorney will be added to assist with:

- Board of Public Safety: Address trainings, policies, and procedures
- Office of Diversity and Inclusion: Support Diversity Initiatives, including implementation of Disparity Study results
- Area Plan Commission: Review and support of policies and procedures affecting zoning and land in South Bend

City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. The increase in subscriptions is due to an annual increase incorporated into some of the standing contracts, for which low market rates were negotiated and are considered very cost-effective. There are no other major changes in the department's budget.

Fund 101 - General Fund

Engineering

Expenditures by Type	2019				2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
	2017	2018	Amended	06/30/19		2021	2022	2023	2024		
	Actual	Actual	Budget	Actual							
Personnel											
Salaries & Wages	541,662	651,541	1,757,736	843,073	1,841,018	1,874,962	1,909,588	1,944,899	1,980,920	83,282	5%
Health Insurance	82,974	120,048	197,688	95,051	247,159	261,859	276,559	293,359	310,159	49,471	25%
Fringe Benefits	106,984	127,363	361,090	172,433	370,109	376,975	383,987	391,146	398,453	9,019	2%
Total Personnel	731,620	898,952	2,316,514	1,110,557	2,458,286	2,513,796	2,570,134	2,629,404	2,689,532	141,772	6%
Supplies	24,223	13,530	43,952	9,068	22,700	22,300	22,150	21,900	21,900	(21,252)	-48%
Services & Charges											
Professional Services	116,007	118,203	377,919	87,639	160,000	160,000	158,000	157,000	157,000	(217,919)	-58%
Printing & Advertising	400	2,265	7,000	2,254	8,535	8,383	8,261	8,193	8,123	1,535	22%
Education & Training	8,359	24,323	18,300	6,998	21,000	21,000	21,000	21,000	21,000	2,700	15%
Travel	16,212	11,736	16,150	7,585	15,250	15,250	13,500	13,500	13,500	(900)	-6%
Repairs & Maintenance	7,763	19,988	23,800	809	26,500	26,500	26,500	26,500	26,500	2,700	11%
Interfund Allocations	254,496	344,631	365,366	182,684	418,440	485,864	494,511	497,501	501,074	53,074	15%
Debt Service											
Principal	28,092	20,605	14,637	7,293	10,755	4,493	-	-	-	(3,882)	-27%
Interest & Fees	1,135	684	408	232	194	51	-	-	-	(214)	-52%
Other Services & Charges	8,620	17,788	36,075	13,404	21,300	21,300	20,700	20,700	20,500	(14,775)	-41%
Total Services & Charges	441,084	560,223	859,655	308,899	681,974	742,841	742,472	744,394	747,697	(177,681)	-21%
Total Expenditures	1,196,927	1,472,705	3,220,121	1,428,525	3,162,960	3,278,937	3,334,756	3,395,698	3,459,129	(57,161)	-2%
Revenue											
Licenses & Permits	117,880	146,082	154,730	66,160	127,000	129,250	131,500	132,000	132,000	(27,730)	-18%
Charges for Services	-	-	50	-	-	-	-	-	-	(50)	-100%
Other Income	157,210	126,428	147,038	115,248	229,597	234,089	238,671	243,344	248,111	82,559	56%
Interfund Allocation Reimb	-	-	1,400,059	700,021	1,436,881	1,466,826	1,497,271	1,528,893	1,561,045	36,822	3%
Total Revenue	275,090	272,510	1,701,877	881,429	1,793,478	1,830,165	1,867,442	1,904,237	1,941,156	91,601	5%

Division Purpose:

Engineering manages the development and expansion of the City's infrastructure. It oversees Public Works projects from setting the standards to issuing the permits, administering the contracts, and inspecting construction. Engineering is a division of the Department of Public Works.

Explanation of Revenue Sources:

This division is funded by property tax revenue collected in the General Fund, permits issued, and charges for engineering services. Engineering has an Engineering Service Agreement (ESA) agreement with the Department of Community Investment (DCI).

Prior to 2019, some Engineering staff were paid directly out of other departments' budgets. In 2019, all Engineering staff were consolidated into one budget. The cost of those engineers (wages & benefits) is allocated back to the departments they serve. This is recognized as interfund allocation reimbursement revenue.

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

The 2020 expenditures for Engineering have decreased by \$57,161 compared to the 2019 amended budget, but increased by \$154,327 as compared to the 2019 original budget. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020. Additionally, Interfund Allocations have increased by \$54,709 and Supplies decreased.

Fund 101 - General Fund

Office of Sustainability

Expenditures by Type	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
						Personnel					
Salaries & Wages	-	-	98,302	40,497	110,252	112,457	114,706	117,001	119,341	11,950	12%
Health Insurance	-	-	10,056	5,028	11,610	12,310	13,010	13,810	14,610	1,554	15%
Fringe Benefits	-	-	17,716	8,123	19,191	19,555	19,929	20,309	20,697	1,475	8%
Total Personnel	-	-	126,074	53,647	141,053	144,322	147,645	151,120	154,648	14,979	12%
Supplies	-	-	22,300	3,579	23,800	11,800	11,800	11,800	11,800	1,500	7%
Services & Charges											
Professional Services	-	-	85,000	30,951	190,000	295,000	90,000	90,000	90,000	105,000	124%
Printing & Advertising	-	-	500	-	674	673	673	673	674	174	35%
Education & Training	-	-	1,800	18	2,800	2,800	2,800	2,800	2,800	1,000	56%
Travel	-	-	4,974	-	3,800	3,800	3,800	3,800	3,800	(1,174)	-24%
Interfund Allocations	-	-	32,367	9,616	9,740	11,680	11,897	11,925	11,970	(22,627)	-70%
Other Services & Charges	-	-	5,800	196	5,700	6,500	6,700	6,900	7,100	(100)	-2%
Total Services & Charges	-	-	130,441	40,781	212,714	320,453	115,870	116,098	116,344	82,273	63%
Capital	-	-	50,000	-	-	-	-	-	-	(50,000)	-100%
Total Expenditures	-	-	328,815	98,007	377,567	476,575	275,315	279,018	282,792	48,752	15%
Revenue											
Other Income	-	69,005	-	-	-	-	-	-	-	-	-
Total Revenue	-	69,005	-	-	-	-	-	-	-	-	-

Division Purpose:

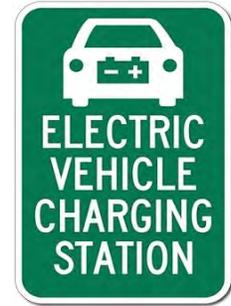
The Office of Sustainability designs and implements projects and programs that bring environmental, social, and economic value to city government and the public. The Office of Sustainability is a division of the Department of Public Works.

Goals:

- Create a culture of sustainability as “business as usual” across all municipal operations
- Incorporate sustainability into awareness, culture, and common practice of South Bend businesses and residents
- Prepare for impacts of climate change in the community
- Reduce the community’s greenhouse gas emissions

In 2019, the Office of Sustainability:

- Implemented event recycling, water bottle filling station, and bottle-filling drinking fountains in partnership with VPA.
- Participated in utility proceedings to advocate for residents and municipal departments.
- Committed to Global Covenant of Mayors for Climate and Energy.
- Provided state, regional, and local leadership and technical assistance on climate, waste, and sustainability.



Explanation of Revenue Sources:

This division is funded by property tax revenue collected in the General Fund. The Office of Sustainability also receives revenue from grants and energy rebates.

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

The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

A significant increase in professional services is for the implementation of the climate action plan and to increase the ability to pursue grants and partnerships.

Rate case participation, previously funded by utilities enterprise accounts, will now be housed in Sustainability's budget.

The Office of Sustainability will continue to fund the installation of electric vehicle chargers, two in 2020 and one each year after that.

Note: Prior to 2019, this division was accounted for in the Central Services Fund (#222).

Fund 101 - General Fund

AmeriCorps Grant Program

Expenditures by Type	2017 Actual	2018 Actual	2019		2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
			Amended Budget	06/30/19 Actual		2021	2022	2023	2024		
Personnel											
Salaries & Wages	-	13,424	305,000	97,915	262,722	280,736	300,386	321,834	345,253	(42,278)	-14%
Health Insurance	-	1,296	20,112	8,352	23,221	24,621	26,021	27,621	29,221	3,109	15%
Fringe Benefits	-	1,956	29,954	12,558	33,839	35,478	37,247	39,157	41,226	3,885	13%
Total Personnel	-	16,677	355,066	118,825	319,782	340,835	363,654	388,612	415,700	(35,284)	-10%
Supplies	-	53	128,757	6,213	48,850	48,510	48,796	49,111	49,457	(79,907)	-62%
Services & Charges											
Professional Services	-	-	204,868	2,399	44,051	46,131	50,619	55,556	46,131	(160,817)	-78%
Printing & Advertising	-	-	1,000	-	1,200	1,230	1,265	1,304	1,350	200	20%
Education & Training	-	-	9,300	304	7,624	7,624	7,624	7,624	7,624	(1,676)	-18%
Travel	-	-	10,206	2,699	10,006	11,007	12,107	13,318	14,650	(200)	-2%
Other Services & Charges	-	638	4,042	1,078	6,820	7,249	7,721	8,240	8,811	2,778	69%
Total Services & Charges	-	638	229,416	6,480	69,701	73,241	79,336	86,042	78,566	(159,715)	-70%
Total Expenditures	-	17,368	713,239	131,519	438,333	462,586	491,786	523,765	543,723	(274,906)	-39%
Revenue											
Intergov./ Grants	-	-	149,130	76,822	177,238	194,962	204,710	214,946	225,693	28,108	19%
Transfers In	-	-	135,000	-	70,000	70,000	70,000	70,000	70,000	(65,000)	-48%
Total Revenue	-	-	284,130	76,822	247,238	264,962	274,710	284,946	295,693	(36,892)	-13%

Division Purpose:

In 2018, the City of South Bend won a \$150,000 grant to fund South Bend Home Corps, a new residential efficiency, health, and safety program staffed by 10 full-time AmeriCorps members. This is a division of the Department of Public Works and works directly with the Office of Sustainability.

Goals:

- Empower homeowners to understand bills and manage energy and water use.
- Assess homes for energy or water savings and safety or health hazards.
- Install basic efficiency and weatherization measures.
- Facilitate homeowner in accessing other City or community programs for significant repair or health/safety issues.
- Hold public workshops and education events.

What is AmeriCorps?

- AmeriCorps is a network of national service programs, made up of three primary programs that each take a different approach to improving lives and fostering civic engagement.
- Members commit their time to address critical community needs like increasing academic achievement, mentoring youth, fighting poverty, and preparing for disasters.
- AmeriCorps help communities recover from damage caused by natural and other disasters, as well as, assist to build affordable housing units for families to increase economic opportunity for those living in poverty.

Explanation of Revenue Sources:

This division is funded by property tax revenue collected in the General Fund, the AmeriCorps grant, and transfers in from City departments that benefit from the AmeriCorps program.

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

The AmeriCorps grant amount requested will increase annually due to increases in allowable costs. In addition, this program is expected to slowly grow to house more AmeriCorps members and serve additional households - increasing the per-member and per-household costs but not impacting overhead or staffing costs. Grant reimbursements are expected to grow at the same rate as expenditures. AmeriCorps members are not employees of the City. Program start-up costs will continue into the first part of 2020 but from 2021 and on, office supply and small tool expenditures will level out. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

Results of AmeriCorps Program Jan-May 2019

- Completed multiple calls with each of 721 residents for the South Bend Home Repair umbrella program (over 1,800 hours in conversation with residents)
- Served 29 home owners with assessments and 21 home owners with basic energy improvements, with 14 home owners receiving additional energy improvements.
- Engaged 2,000 community members with energy education at Science Alive
- Formalized partnerships with 1st Source Bank and Indiana Michigan Power for in-kind funding, training, and materials
- Engaged volunteers in two projects for Back the Bend
- Provided event recycling at 3 community events
- Approx. 3,000 hours of service from 5 full-time members
- Onboarded an additional 25 summer members - 8 in SB Green Corps, 3 in Community Investment, 3 in Diversity and Inclusion, 1 in VPA, and 10 at Unity Gardens - for a total of 11,550 hours of service for the City and community this summer.



Fund 101 - General Fund

Police Department

Expenditures by Type	2017		2018		2019		2020		Forecast				Budget	
	Actual	Actual	Amended	06/30/19	Adopted				2021	2022	2023	2024	Variance	%
			Budget	Actual	Budget								2019-2020	Change
Personnel														
Salaries & Wages	16,455,717	17,703,733	17,637,092	8,674,670	17,208,074	17,593,713	17,904,057	18,225,588	18,553,519	(429,018)	-2%			
Health Insurance	3,403,351	3,372,900	2,301,612	1,132,107	2,658,782	2,819,082	2,979,382	3,162,582	3,345,782	357,170	16%			
Fringe Benefits	2,824,114	2,992,956	3,222,040	1,552,164	3,078,812	3,106,959	3,122,047	3,137,912	3,154,150	(143,228)	-4%			
Total Personnel	22,683,182	24,069,590	23,160,744	11,358,941	22,945,668	23,519,754	24,005,486	24,526,082	25,053,451	(215,076)	-1%			
Supplies	715,477	715,253	1,128,331	472,734	1,274,943	1,211,943	1,211,943	1,211,943	1,101,943	146,612	13%			
Services & Charges														
Professional Services	453,301	434,585	903,100	279,391	575,000	575,000	575,000	575,000	575,000	(328,100)	-36%			
Printing & Advertising	-	-	-	-	24,721	24,100	23,840	24,216	24,586	24,721	-			
Utilities	173,697	183,917	184,750	74,324	174,408	177,557	180,768	184,043	187,384	(10,342)	-6%			
Education & Training	-	4,785	350	-	-	-	-	-	-	(350)	-100%			
Travel	-	1,433	1,601	401	-	-	-	-	-	(1,601)	-100%			
Repairs & Maintenance	505,480	339,174	1,087,341	454,337	1,042,027	1,042,027	1,042,027	1,042,027	1,042,027	(45,314)	-4%			
Interfund Allocations	3,238,764	3,055,248	4,333,272	2,166,636	3,651,431	4,450,643	4,503,387	4,532,235	4,564,091	(681,841)	-16%			
Debt Service														
Principal	136,856	141,435	138,492	68,282	139,178	141,305	-	-	-	686	0%			
Interest & Fees	11,304	8,406	5,861	3,179	3,742	1,615	-	-	-	(2,119)	-36%			
Grants & Subsidies	4,606	15,916	40,000	974	57,000	20,000	20,000	20,000	20,000	17,000	43%			
Other Services & Charges	243,481	270,597	348,177	110,130	337,158	349,658	362,158	374,658	386,658	(11,019)	-3%			
Total Services & Charges	4,767,489	4,455,495	7,042,944	3,157,653	6,004,665	6,781,905	6,707,180	6,752,179	6,799,746	(1,038,279)	-15%			
Capital	-	-	102,885	59,957	-	-	-	-	-	(102,885)	-100%			
Total Expenditures	28,166,148	29,240,338	31,434,904	15,049,284	30,225,276	31,513,602	31,924,609	32,490,204	32,955,140	(1,209,628)	-4%			
Revenue														
Charges for Services	521,566	173,375	472,000	356,149	394,500	394,500	394,500	394,500	394,500	(77,500)	-16%			
Other Income	135,447	116,057	112,626	8,660	66,450	66,450	66,450	66,450	66,450	(46,176)	-41%			
Total Revenue	657,013	289,432	584,626	364,809	460,950	460,950	460,950	460,950	460,950	(123,676)	-21%			

Department Purpose:

MISSION: The South Bend Police Department works to safeguard the lives and property of the people we serve, to reduce the incidence and fear of crime, and to resolve problems among residents. The Department, in partnership with our community, strives to protect the life, property, and the personal liberties of all individuals. We believe that the overall quality of life for all residents will improve through the deterrence of criminal activity and an understanding of the diversity of cultures within this community. We also work to build and sustain community-police relationships to advance a culture of trust and inclusion.

VISION: To constantly strive for excellence in the quality of police service to help ensure a safe community for everyone.

Explanation of Revenue Sources:

This department is funded by property tax revenue collected in the General Fund. The department also receives reimbursement for officers working at various events and other units. Charges for Services includes \$320,000 for the School Resource Officer (SRO) program, \$60,000 from the ATF, \$7,000 from the DEA, and \$7,500 for firearms training of the University of Notre Dame police officers.

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

2020 Changes to Budgeted Personnel

+3 Sworn Officers – two in the General Fund (#101) and one in the Public Safety LOIT Fund (#249)
 -2 Records Clerk Positions – eliminate third shift of Records Division and close overnight, dedicated phone with direct line to 911 center will be available for emergencies

Transfer 7 Positions from Police Dept to new Crime Lab Division in the General Fund (#101) – separating the budget from the rest of the department, plan to start offering services to other governmental agencies for a fee

Supplies

• Taser purchases - \$110,000 per year until 2023

Services & Charges

• ShotSpotter - Contract increased by \$200,000 from 2019 to 2020. ShotSpotter is an advanced system of sensors, algorithms and artificial intelligence to detect, locate and alert police to gunfire.

• Debt Service - Several police car leases funded by the General Fund will be fully paid off in 2021.

• Grants & Subsidies - increase for the expansion of the Police Athletic League (PAL) Program.

The South Bend Police Athletic League (PAL) relaunched in 2006 with the founding of the South Bend Police Boxing Club.

This free program matches cops and youth ages 10-18 in a sports mentoring environment. The objective of the Boxing Club is to encourage young people to value peaceful and positive ways to resolve differences and frustrations. It's a way for youth to "put down" violence and death—and "put on" the boxing gloves for a better life. The Department would like to continue to expand the PAL program beyond boxing. In recent years, there have been over 900 youth participants annually. Boxing is offered year-round. Tennis, basketball, football, and swimming are offered during the summer.



Fund 101 - General Fund

Police Crime Lab

Expenditures by Type	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
						Personnel					
Salaries & Wages	-	-	-	-	424,616	432,535	440,610	448,851	457,255	424,616	-
Health Insurance	-	-	-	-	81,273	86,173	91,073	96,673	102,273	81,273	-
Fringe Benefits	-	-	-	-	79,102	80,703	82,339	84,009	85,714	79,102	-
Total Personnel	-	-	-	-	584,991	599,411	614,022	629,533	645,242	584,991	-
Supplies	-	-	-	-	17,000	17,000	17,000	17,000	17,000	17,000	-
Services & Charges											
Debt Service											
Principal	-	-	-	-	25,416	26,185	26,976	27,791	28,631	25,416	-
Interest & Fees	-	-	-	-	3,861	3,093	2,301	1,486	646	3,861	-
Total Services & Charges	-	-	-	-	29,277	29,278	29,277	29,277	29,277	29,277	-
Total Expenditures	-	-	-	-	631,268	645,689	660,299	675,810	691,519	631,268	-
Revenue											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-

Division Purpose:

This division was created to track expenditures related to South Bend Police Department Crime Lab.

The lab has served the following agencies:

- | | | |
|------------------------|-------------------------|--------------------------|
| • Indiana State Police | • City of Elkhart | • Michigan City Police |
| • St Joseph County | • City of Goshen | • City of Niles |
| • Metro Homicide | • Mishawaka Police Dept | • La Porte County |
| • Elkhart County | | • Other Smaller Agencies |

Crime Lab Services offered include:

- Serial number restoration
- Tool matching
- Fracture matching
- Tires and footwear
- Video analysis
- Trace evidence examination
- Distance proximity determination
- Expert testimony
- Facial recognition



Explanation of Revenue Sources:

The Crime Lab plans to offer services to other agencies for a charge. Currently, the Lab provides these services free of charge. Revenue estimates will be set after the demand for services and billable charges are determined.

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

Personnel & Supplies

In 2020, seven (7) existing positions will be transferred from the Police Dept to this new division along with the lab's budget for operating supplies. Separating the Crime Lab's budget from the rest of the Police Department will allow the Department to better track expenditures directly related to the Crime Lab.

Lab Information Management System (LIMS)

In order to manage the workflow and be able to bill other agencies, the City needs to purchase a Lab Information Management System (LIMS) software solution. LIMS tracks the chain of custody of evidence, test results, and other lab information. The 2020 budget includes an estimate for debt service payments for a capital lease to purchase a LIMS. However, after the passage of the budget, the City was informed that it was awarded a grant to purchase a LIMS and a new lab microscope. The new microscope will be for firearm and tool mark examination, replacing a 13+ year-old microscope. The budget for debt service payments will not be needed.

Fund 101 - General Fund

Fire Department

Expenditures by Type	2019				2020	Forecast				Budget	%
	2017	2018	Amended	06/30/19	Adopted	2021	2022	2023	2024	Variance	
	Actual	Actual	Budget	Actual	Budget						
Personnel											
Salaries & Wages	12,351,075	13,090,460	13,124,288	6,246,019	16,336,954	16,635,478	16,939,969	17,250,533	17,567,325	3,212,666	24%
Health Insurance	2,624,216	2,593,357	1,591,504	792,055	2,473,015	2,622,115	2,771,215	2,941,615	3,112,015	881,511	55%
Fringe Benefits	2,220,723	2,450,902	2,489,103	1,156,867	3,078,688	3,090,676	3,102,960	3,115,544	3,128,439	589,585	24%
Total Personnel	17,196,014	18,134,719	17,204,895	8,194,940	21,888,657	22,348,269	22,814,144	23,307,692	23,807,779	4,683,762	27%
Supplies	289,404	405,751	673,053	318,649	570,437	570,437	570,437	570,437	570,437	(102,616)	-15%
Services & Charges											
Professional Services	286,250	163,002	323,525	83,697	224,000	224,000	224,000	224,000	224,000	(99,525)	-31%
Printing & Advertising	1,992	132	1,000	-	22,214	21,609	21,355	21,723	22,082	21,214	2121%
Utilities	230,909	275,135	310,000	134,877	284,666	289,260	293,945	298,724	303,598	(25,334)	-8%
Education & Training	82,549	76,396	56,549	23,240	93,000	93,000	93,000	93,000	93,000	36,451	64%
Travel	18,996	38,825	38,500	20,413	20,500	20,500	20,500	20,500	20,500	(18,000)	-47%
Repairs & Maintenance	858,151	911,197	1,090,668	500,750	807,000	807,000	807,000	807,000	807,000	(283,668)	-26%
Interfund Allocations	1,599,252	1,498,978	1,979,778	989,886	1,890,530	2,161,736	2,194,362	2,219,381	2,245,893	(89,248)	-5%
Other Services & Charges	16,417	12,470	15,500	4,715	38,500	38,500	38,500	38,500	38,500	23,000	148%
Interfund Transfers Out	-	-	608,052	304,026	-	-	-	-	-	(608,052)	-100%
Total Services & Charges	3,094,516	2,976,134	4,423,572	2,061,603	3,380,410	3,655,605	3,692,662	3,722,828	3,754,573	(1,043,162)	-24%
Capital	-	-									
Total Expenditures	20,579,934	21,516,603	22,301,520	10,575,193	25,839,504	26,574,311	27,077,243	27,600,957	28,132,789	3,537,984	16%
Revenue											
Charges for Services	25	-	3,097	2,677	4,500	4,500	4,500	4,500	4,500	1,403	45%
Licenses & Permits	-	-	-	-	24,000	24,000	24,000	24,000	24,000	24,000	-
Intergov./ Grants	-	-	144,614	-	67,486	-	-	-	-	(77,128)	-53%
Fines, Forfeitures, and Fees	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	-
Other Income	42,382	7,213	8,850	123	1,000	1,000	1,000	1,000	1,000	(7,850)	-89%
Total Revenue	42,407	7,213	156,561	2,800	97,986	30,500	30,500	30,500	30,500	(58,575)	-37%

Department Purpose:

The South Bend Fire Department exists to provide our community with the highest quality emergency services protecting life and property through education, response, and dynamic outreach. The objective of the South Bend Fire Department is to provide rapid and efficient response to emergency medical incidents, fires, hazardous materials incidents, and complex rescue situations in order to safeguard the life and property of our citizens. This requires planning and development of response capabilities to ensure that future needs and the efficiency of operations are addressed. Public education and prevention services are provided to ensure citizen safety before an incident occurs. This is the safest and most cost-effective method for providing public safety. The South Bend Fire Department endeavors to give the best emergency medical care available backed by evidence-based medical practices which give citizens the best chance for positive outcomes and continued quality of life. Providing the members of the South Bend Fire Department with the latest and best available equipment and training to perform their duties gives them the tools to effect the best possible outcomes when emergencies occur. The South Bend Fire Department is dedicated to providing expert-level service with an all-hazards approach to public safety.

Explanation of Revenue Sources:

This department is funded by property tax revenue collected in the General Fund. This department also collects false alarm fines and fire building plan review fees.

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

2020 is the third year of a 4-year collective bargaining agreement - the negotiated 2% increase in wages from 2019 to 2020 is reflected. The South Bend Fire Department conducts recruit academies when its staffing becomes insufficient, generally after the 6th opening. The academy is approximately 21 weeks long - therefore, the department budgets 6 civilian recruit positions for 21 weeks.

- Memorial Hospital is no longer contracting with the Fire Department to provide neonatal transportation. The changes in revenue and expenditures are reflected in the budget. The program was supported by approximately 3 positions. The Fire Department proposes to eliminate two of those positions through attrition and transfer one to expand the Community Paramedic Program.
- The Community Paramedic Program was established to interact with repeat users of the EMS system to assess their needs prior to them calling 911 and taking a trip to the emergency room. This program proved to be very successful and an additional position will be added in 2020 to expand the program and work with even more citizens to prevent unnecessary calls and trips to the emergency room.
- In 2020, the Fire Department is moving all firefighters (47) assigned to Emergency Medical Services to the General Fund. This includes wages & benefits, supplies, and services previously accounted for in the EMS Operating Fund (#288). Keeping firefighter EMS personnel in a separate budget is impractical due to frequently changing assignments. EMS expenditures related to billing will be accounted for in separate division in the General Fund.
- Fire Department capital needs are budgeted in the Fire Department Capital Fund (#287).



Fund 101 - General Fund

Fire Training Center

Expenditures by Type	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
						Supplies	-	-	-		
Services & Charges											
Utilities	-	-	-	-	33,000	33,490	33,990	34,500	35,020	33,000	-
Repairs & Maintenance	-	-	-	-	110,000	110,000	110,000	110,000	110,000	110,000	-
Total Services & Charges	-	-	-	-	143,000	143,490	143,990	144,500	145,020	143,000	-
Total Expenditures	-	-	-	-	466,500	466,990	467,490	468,000	468,520	466,500	-
Revenue											
Charges for Services	-	-	-	-	50,000	50,000	50,000	50,000	50,000	50,000	-
Total Revenue	-	-	-	-	50,000	50,000	50,000	50,000	50,000	50,000	-

Division Purpose:

The Training Center hosts the recruit academy, as well as other classes to the South Bend Fire Departments as well as other agencies, and is utilized for specialized training.

Explanation of Revenue Sources:

This department is funded by property tax revenue collected in the General Fund and by charges to outside fire departments for their use of the Luther J Taylor Sr. Fire Training Center. Recruitment Academy and other classes are offered to other agencies for a fee.

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

Expenditures are directly related to running the Center and include utilities and maintenance of the facility. Supplies and services needed for classes and equipment for recruits is also accounted for in the Fire Training Center budget.

During 2019 and 2020, capital improvements will be made to the training center through the use of bond proceeds. Capital expenditures related to the fire training center upgrade can be seen in the Fire Station #9 Bond Capital Fund (#451).



Fund 101 - General Fund

Emergency Medical Services

	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	138,605	141,538	144,532	147,584	150,698	138,605	-
Health Insurance	-	-	-	-	46,442	49,242	52,042	55,242	58,442	46,442	-
Fringe Benefits	-	-	-	-	27,106	27,697	28,303	28,919	29,549	27,106	-
Total Personnel	-	-	-	-	212,153	218,477	224,877	231,745	238,689	212,153	-
Supplies											
	-	-	-	-	65,496	65,496	65,496	65,496	65,496	65,496	-
Services & Charges											
Professional Services	-	-	-	-	80,610	80,610	80,610	80,610	80,610	80,610	-
Printing & Advertising	-	-	-	-	12,200	12,200	12,200	12,200	12,200	12,200	-
Education & Training	-	-	-	-	4,000	4,000	4,000	4,000	4,000	4,000	-
Repairs & Maintenance	-	-	-	-	133,600	133,600	133,600	133,600	133,600	133,600	-
Interfund Allocations	-	-	-	-	10,159	10,159	10,176	10,194	10,211	10,159	-
Other Services & Charges	-	-	-	-	20,000	20,000	20,000	20,000	20,000	20,000	-
Total Services & Charges	-	-	-	-	260,569	260,569	260,586	260,604	260,621	260,569	-
Total Expenditures	-	-	-	-	538,218	544,542	550,959	557,845	564,806	538,218	-
Revenue											
Charges for Services	-	-	-	-	3,593,000	3,593,000	3,593,000	3,593,000	3,593,000	3,593,000	-
Total Revenue	-	-	-	-	3,593,000	3,593,000	3,593,000	3,593,000	3,593,000	3,593,000	-

Division Purpose:

Emergency Medical Services is a division of the Fire Department. Revenues and expenditures related to EMS billing are tracked in this budget.

Explanation of Revenue Sources:

The Fire Department recovers significant portion of the cost of EMS services through insurance and patient payments.

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

Prior to 2020, the EMS operations were tracked in the EMS Operating Fund (#288). Revenue received from EMS services was not sufficient to cover expenses. Keeping EMS in its own fund would require interfund transfers. Starting in 2020, EMS activities will be moved to the General Fund. Moving EMS revenue and expenditures into the General Fund will simplify accounting.

This budget covers the cost of four EMS billing personnel (wages & benefits); office supplies, postage, and collection fees for EMS billing; various EMS supplies; and preventative maintenance and repairs to EMS equipment.

Ideally, the cost of firefighters assigned to EMS activities would be tracked here as well; but due to frequent changes in assignments, it has proven impractical. Instead, the Fire Department will estimate EMS personnel costs by number of positions assigned, rather than specific firefighters.



Fund 101 - General Fund

Morris Performing Arts Center

Expenditures by Type	2019				2020	Forecast				Budget	%
	2017	2018	Amended	06/30/19	Adopted	2021	2022	2023	2024	Variance	Change
	Actual	Actual	Budget	Actual	Budget						
Personnel											
Salaries & Wages	301,975	363,209	488,202	188,385	505,675	504,747	514,003	521,443	526,073	17,473	4%
Health Insurance	88,007	114,351	100,560	33,935	104,494	110,794	117,094	124,294	131,494	3,934	4%
Fringe Benefits	59,353	73,543	113,035	36,877	105,526	102,981	104,855	106,615	108,187	(7,509)	-7%
Total Personnel	449,335	551,102	701,797	259,197	715,695	718,522	735,952	752,352	765,754	13,898	2%
Supplies	3,800	20,327	38,830	8,870	26,886	27,424	27,972	28,531	29,101	(11,944)	-31%
Services & Charges											
Professional Services	-	-	10,150	-	10,200	10,404	10,612	10,824	11,040	50	0%
Printing & Advertising	181,616	25,151	55,767	22,610	46,694	47,628	48,580	49,552	50,543	(9,073)	-16%
Utilities	101,807	120,748	135,000	57,918	136,268	138,993	141,774	144,609	147,502	1,268	1%
Education & Training	1,394	3,025	4,198	325	4,500	4,590	4,682	4,776	4,872	302	7%
Travel	6,926	3,786	15,154	3,687	11,000	11,220	11,444	11,673	11,906	(4,154)	-27%
Repairs & Maintenance	239,203	36,683	99,098	50,207	107,000	109,140	109,283	92,429	82,578	7,902	8%
Interfund Allocations	192,120	179,604	240,405	120,201	210,875	229,031	231,609	234,599	237,744	(29,530)	-12%
Other Services & Charges	7,417	9,062	18,728	5,369	19,455	19,845	20,241	20,646	21,058	727	4%
Total Services & Charges	730,483	378,059	578,500	260,317	545,992	570,851	578,225	569,108	567,243	(32,508)	-6%
Capital	-	-	25,000	-	-	-	-	-	-	(25,000)	-100%
Total Expenditures	1,183,617	949,488	1,344,127	528,384	1,288,573	1,316,797	1,342,149	1,349,991	1,362,098	(55,554)	-4%
Revenue											
Charges for Services	978,444	1,131,903	1,113,500	522,305	1,139,000	1,161,780	1,185,016	1,208,715	1,232,889	25,500	2%
Other Income	48,897	50,540	60,000	22,705	50,000	50,800	51,616	52,448	53,297	(10,000)	-17%
Total Revenue	1,027,341	1,182,443	1,173,500	545,009	1,189,000	1,212,580	1,236,632	1,261,163	1,286,186	15,500	1%

Division Purpose:

This division accounts for the operating costs of the Morris Performing Arts Center, the premier performing arts center in this region of the country. It provides improved quality of life to the City citizens, serves as an economic catalyst in the City, and fosters historic preservation of landmark City venues. The Morris Performing Arts Center is a division under the Department of Venues, Parks & Arts.

Explanation of Revenue Sources:

This division is funded by charges for services including facility rental, concessions, ticket handling fees, and more. If the charges for services don't cover the annual expenditures, the remainder is subsidized by property tax revenue. Highly popular Broadway shows, such as Wicked and Phantom of the Opera, have increased profits over the last few years. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.50 deposited into the General Fund (#101), \$1.00 deposited into Morris/Palais Self-Promotion Fund (#274), and \$1.00 deposited into Morris PAC Capital Fund (#416).

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

In 2020, the position of Event Service Technician will be transferred from the Palais Royale to the Morris PAC. The General Manager-Venues position will continue to be paid out of the Century Center Operations Fund (#670) and allocated back to the Morris at 50% (cost of wages & benefits). This expense is part of Other Interfund Allocations. City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. Maintenance and utilities continue to increase.



Fund 101 - General Fund

Palais Royale Ballroom

Expenditures by Type	2019				2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	Amended Budget	06/30/19 Actual		2021	2022	2023	2024		
	Personnel										
Salaries & Wages	75,828	121,692	107,069	44,538	79,967	81,566	83,197	84,861	86,558	(27,102)	-25%
Health Insurance	31,275	56,456	31,168	15,084	23,221	24,621	26,021	27,621	29,221	(7,947)	-25%
Fringe Benefits	15,386	26,179	23,789	9,179	16,261	17,904	18,236	18,572	18,917	(7,528)	-32%
Total Personnel	122,488	204,328	162,026	68,801	119,449	124,091	127,454	131,054	134,696	(42,577)	-26%
Supplies											
	1,024	13,006	13,600	2,013	13,322	13,578	13,839	14,106	14,378	(278)	-2%
Services & Charges											
Printing & Advertising	89,691	25,686	22,818	17,983	22,349	22,785	23,233	23,697	24,170	(469)	-2%
Utilities	72,345	81,902	94,500	48,510	82,582	84,234	85,919	87,637	89,390	(11,918)	-13%
Education & Training	-	-	500	-	510	520	530	541	552	10	2%
Travel	-	-	2,000	-	2,040	2,081	2,123	2,165	2,208	40	2%
Repairs & Maintenance	180,654	31,028	111,898	37,628	82,000	83,640	85,313	87,020	88,761	(29,898)	-27%
Interfund Allocations	29,268	29,690	48,511	24,259	43,637	47,634	47,312	47,791	48,288	(4,874)	-10%
Other Services & Charges	438	3,233	10,579	1,450	10,761	10,975	11,194	11,417	11,646	182	2%
Total Services & Charges	372,396	171,539	290,806	129,830	243,879	251,869	255,624	260,268	265,015	(46,927)	-16%
Capital											
	-	15,000	15,000	-	15,300	15,606	15,606	15,606	15,606	300	2%
Total Expenditures	495,908	403,873	481,432	200,644	391,950	405,144	412,523	421,034	429,695	(89,482)	-19%
Revenue											
Charges for Services	321,883	236,085	267,322	79,130	229,572	233,072	236,642	240,283	243,998	(37,750)	-14%
Other Income	24,526	22,540	23,400	8,279	20,000	20,400	20,808	21,224	21,649	(3,400)	-15%
Total Revenue	346,409	258,625	290,722	87,409	249,572	253,472	257,450	261,507	265,647	(41,150)	-14%

Division Purpose:

This division accounts for the operating expenses of the Palais Royale, a premier banquet/meeting facility. It provides exquisite food and beverage catering service, for both social events and business events, and supports South Bend's downtown economy. The Palais Royale is distinguished by its history and ambiance. The Palais Royale is a division under the Department of Venues, Parks & Arts.

Explanation of Revenue Sources:

This division is funded by property tax revenue collected in the General Fund and from charges for services including concessions.

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

In 2020, the position of Event Service Technician will be transferred from the Palais Royale to the Morris PAC. City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.



Photo by Emily DeWan Photography Inc



PUBLIC WORKS FUNDS

Fund 202 - Motor Vehicle Highway

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		Change
Revenue											
Other Taxes	6,040,898	6,870,730	3,211,547	1,634,962	3,041,250	3,046,250	3,051,250	3,056,250	3,061,250	(170,297)	-5%
Charges for Services	232,443	246,361	243,410	135,718	232,670	234,916	237,185	239,478	241,793	(10,740)	-4%
Licenses & Permits	-	-	3,150	1,525	3,000	3,000	3,000	3,000	3,000	(150)	-5%
Interest Earnings	61,002	137,767	146,000	87,954	28,864	20,000	15,000	10,000	5,000	(117,136)	-80%
Other Income	56,993	56,611	42,176	10,102	5,300	5,300	5,300	5,300	5,300	(36,876)	-87%
Interfund Allocation Reimb	-	-	138,150	69,078	149,020	152,558	156,142	159,934	163,779	10,870	8%
Interfund Transfers In	3,964,974	3,814,963	3,852,066	1,893,875	4,437,750	4,900,000	4,900,000	4,900,000	4,900,000	585,684	15%
Total Revenue	10,356,311	11,126,434	7,636,499	3,833,214	7,897,854	8,362,024	8,367,877	8,373,962	8,380,122	261,355	3%
Expenditures by Division											
Streets / Traffic & Lighting	7,859,564	8,914,649	10,545,743	5,524,423	7,230,493	7,211,560	7,251,690	7,458,731	7,514,632	(3,315,250)	-31%
Curb & Sidewalk	1,510,285	1,322,900	1,671,576	339,504	1,681,932	1,587,742	1,518,932	1,533,594	1,548,942	10,356	1%
Total Expenditures	9,369,849	10,237,548	12,217,319	5,863,927	8,912,425	8,799,302	8,770,622	8,992,325	9,063,574	(3,304,894)	-27%
Expenditures by Type											
Personnel											
Salaries & Wages	2,580,742	2,885,203	2,732,646	1,454,966	2,295,114	2,435,733	2,393,392	2,455,032	2,506,301	(437,532)	-16%
Health Insurance	702,012	759,086	455,984	261,409	441,195	480,105	507,405	538,605	569,805	(14,789)	-3%
Fringe Benefits	528,717	592,552	553,314	306,426	487,582	517,225	520,401	520,852	531,300	(65,732)	-12%
Total Personnel	3,811,471	4,236,841	3,741,944	2,022,801	3,223,891	3,433,063	3,421,198	3,514,489	3,607,406	(518,053)	-14%
Supplies	1,721,517	1,701,021	1,967,927	685,801	1,209,775	1,214,280	1,237,625	1,242,310	1,247,089	(758,152)	-39%
Services & Charges											
Professional Services	854,940	670,422	726,793	73,805	749,014	549,014	549,014	549,014	549,014	22,221	3%
Printing & Advertising	323	263	1,000	141	5,740	5,633	5,588	5,653	5,716	4,740	474%
Utilities	42,517	45,568	51,752	27,123	49,200	50,015	50,846	51,694	52,558	(2,552)	-5%
Education & Training	5,710	4,425	10,000	9,540	15,000	15,000	15,000	15,000	15,000	5,000	50%
Travel	2,575	1,716	9,000	1,586	15,000	15,000	15,000	15,000	15,000	6,000	67%
Repairs & Maintenance	1,245,145	1,679,173	459,005	583,924	1,047,588	647,738	647,890	648,043	648,198	588,583	128%
Interfund Allocations	853,056	1,018,733	1,628,279	814,139	1,534,987	1,749,259	1,775,900	1,795,758	1,816,694	(93,292)	-6%
Debt Service											
Principal	677,271	719,026	809,343	358,383	869,006	920,362	843,564	933,304	878,330	59,663	7%
Interest & Fees	35,352	37,504	68,076	22,281	69,940	76,654	85,713	98,776	105,285	1,864	3%
Other Services & Charges	93,177	94,989	179,884	14,402	123,284	123,284	123,284	123,284	123,284	(56,600)	-31%
Interfund Transfers Out	-	-	2,500,000	1,250,000	-	-	-	-	-	(2,500,000)	-100%
Total Services & Charges	3,810,066	4,271,818	6,443,132	3,155,325	4,478,759	4,151,959	4,111,799	4,235,526	4,209,079	(1,964,373)	-30%
Capital	26,795	27,868	64,316	-	-	-	-	-	-	(64,316)	-100%
Total Expenditures	9,369,849	10,237,548	12,217,319	5,863,927	8,912,425	8,799,302	8,770,622	8,992,325	9,063,574	(3,304,894)	-27%
Net Surplus / (Deficit)	986,461	888,885	(4,580,820)	(2,030,712)	(1,014,571)	(437,278)	(402,745)	(618,363)	(683,452)		
Beginning Cash Balance	6,122,507	7,132,834	8,012,501		3,431,681	2,417,110	1,979,832	1,577,087	958,724	Cash Reserves Target	
Cash Adjustments	23,865	(9,218)	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	7,132,834	8,012,501	3,431,681		2,417,110	1,979,832	1,577,087	958,724	275,272		
Cash Reserves Target	2,342,462	2,559,387	3,054,330		2,228,106	2,199,826	2,192,656	2,248,081	2,265,894		

Fund Purpose:

This fund accounts for the operations of the following divisions of the Public Works Department: Streets, Traffic & Lighting, and Curb & Sidewalk.

- Streets:** The Office of Streets repairs and maintains 2,200 lane miles of road surface in the city limits. Maintenance on streets ranges from paving and patching in the summer to plowing snow in the winter. In 2019, 20.59 miles of streets were resurfaced and 878 tons of patch mix were used to fix an estimated 61,217 potholes. In 2019, the Street Department revived its crack-sealing program in an effort to mitigate water infiltration through cracks in the street surface. During this first season, crews crack-sealed 29 miles of streets. In addition to maintenance, Streets maintains around 398 miles of alley surface. Also operating under the Street Department is Unit 211, a 24/7 response vehicle that works with the South Bend Police Department and the South Bend Fire Department for emergencies.
- Traffic & Lighting:** The Office of Traffic & Lighting maintains traffic signs, signals and city-owned street lights, and is responsible for approximately 160 signalized intersections and 3,000 street lights. In 2019, there were roughly 1,650 work orders for sign maintenance, installation and/or removal. Not only does this office provide traffic control in construction areas for the Offices of Streets and Sewers, but Traffic & Lighting also works with the South Bend Police Department to provide traffic control for special events in the city, setting up traffic control for an average of 100 different events in a year. Additionally, Traffic & Lighting is responsible for street painting, i.e., line striping, crosswalks, stop bars, etc. In 2019, they painted 330.03 miles of City streets.
- Curb & Sidewalk:** An annual program to replace sidewalks, curbs, and curb ramps in poor condition at residential properties throughout the City. City Council members select the locations and they are reviewed by Engineering for bidding as a public works project.

Explanation of Revenue Sources:

This fund receives gas tax and wheel tax revenue from the State of Indiana. In April 2017, Indiana lawmakers passed House Enrolled Act 1002-2017 to raise extra funds to repair the state's roads and bridges. The bill raised the gas, special fuel, and motor carrier surcharge taxes by 10 cents. On July 1, 2018, the gas tax increased from 18 to 28 cents per gallon. Despite this increase, the City's gas tax revenue decreased by \$500k from 2018 to 2019 due to changes to the State's distribution formula which keeps more funds at the State level. Revenue is forecasted conservatively given the current conditions. The City continues to work with the State to understand the gasoline tax revenue estimates for the coming years. As this fund's revenues decrease, the City continues to use income tax revenues to support the current level of street maintenance and repair, transferring funds from County Option Income Tax Fund (#404).

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

Street Department - Historically, Streets has used approximately \$450k from the Local Road & Street Fund (#251) to pay for asphalt and related paving materials. In 2018, Streets earmarked \$600k of its street maintenance budget in the Motor Vehicle Highway Fund (#202) for contracted paving work. In 2019, it was decided to budget an additional \$550k in the Motor Vehicle Highway Fund (#202) for paving materials and to use Local Road & Street Fund (#251) dollars to fund contracted paving. In 2020, contracted paving is budgeted at \$400k in the Motor Vehicle Highway Fund (#202) and \$600k in the Local Road & Street Fund (#251).

Curb & Sidewalk Program - Three (3) Concrete Finishers were added to the 2019 budget. The addition of these positions enabled the Curb & Sidewalk crew to increase curb work production from 2,601 feet in 2018 to 4,038 feet in 2019 and sidewalk production from 2,844 feet in 2018 to 4,943 feet in 2019. In 2020, an additional \$200,000 was budgeted for the Curb & Sidewalk program per Council's request.

Fund 266 - MVH Restricted Fund

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		Change
Revenue											
Other Taxes	-	-	3,211,547	1,634,962	3,041,250	3,046,250	3,051,250	3,056,250	3,061,250	(170,297)	-5%
Interest Earnings	-	-	12,350	-	144	827	813	839	882	(12,206)	-99%
Total Revenue	-	-	3,223,897	1,634,962	3,041,394	3,047,077	3,052,063	3,057,089	3,062,132	(182,503)	-6%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	348,370	-	988,102	997,241	997,857	983,553	970,721	639,732	184%
Health Insurance	-	-	192,320	-	243,818	258,518	273,218	290,018	306,818	51,498	27%
Fringe Benefits	-	-	209,935	-	197,458	199,341	199,454	196,465	193,770	(12,477)	-6%
Total Personnel	-	-	750,625	-	1,429,378	1,455,100	1,470,529	1,470,036	1,471,309	678,753	90%
Supplies	-	-	1,565,690	236,343	1,157,640	1,159,863	1,143,380	1,145,692	1,148,051	(408,050)	-26%
Services & Charges											
Repairs & Maintenance	-	-	848,908	50,153	439,246	439,247	439,247	439,247	439,247	(409,662)	-48%
Total Services & Charges	-	-	848,908	50,153	439,246	439,247	439,247	439,247	439,247	(409,662)	-48%
Total Expenditures	-	-	3,165,223	286,496	3,026,264	3,054,210	3,053,156	3,054,975	3,058,607	(138,959)	-4%
Net Surplus / (Deficit)	-	-	58,674	1,348,467	15,130	(7,133)	(1,093)	2,114	3,525		
Beginning Cash Balance	-	-	-	-	58,674	73,804	66,671	65,578	67,692	Cash Reserves Target 25% of Annual expenditures	
Cash Adjustments	-	-	-	-	-	-	-	-			
Ending Cash Balance	-	-	58,674	-	73,804	66,671	65,578	67,692	71,217		
Cash Reserves Target	-	-	791,306	-	756,566	763,553	763,289	763,744	764,652		

Fund Purpose:

The MVH Restricted Fund was established in 2019 due to a directive from the State Board of Accounts:

Starting on January 1, 2019, the political subdivision must post at the time of receipt of the distribution from the State Motor Vehicle Highway Account fifty percent (50%) of the distribution to MVH Restricted. The political subdivision, by ordinance or resolution, may elect to allocate more than fifty percent (50%) of the distributions to MVH Restricted. During the same fiscal year, the political subdivision may transfer, by ordinance or resolution, the amount allocated in excess of the 50% requirement from MVH Restricted to MVH. In no event can any transfers from MVH Restricted to MVH reduce the fiscal year distributions from the State Motor Vehicle Highway Account below the 50% requirement for MVH Restricted. Any amounts allocated in excess of the required 50% of distributions which remain in MVH Restricted at the end of the fiscal year must remain in MVH Restricted until expended for construction, reconstruction, or preservation.

Explanation of Revenue Sources:

This fund receives 50% of the City's gas tax and wheel tax distribution from the State of Indiana. This fund also receives revenue from interest earned on the fund's cash balance.

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

Qualified Expenditures: Effective July 1, 2018, Indiana Code 8-14-1-4(b) and Indiana Code 8-14-1-5(c) requires at least 50% of the MVH distributions to be used for **construction, reconstruction and preservation of the unit's highways. Maintenance expenditures do not count** toward the 50% requirement.



Motor Vehicle Highway Budget Summary - Fund 202 & 266

	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue by Type											
Other Taxes	6,040,898	6,870,730	6,423,094	3,269,924	6,082,500	6,092,500	6,102,500	6,112,500	6,122,500	(340,594)	-5%
Charges for Services	232,443	246,361	243,410	135,718	232,670	234,916	237,185	239,478	241,793	(10,740)	-4%
Licenses & Permits	-	-	3,150	1,525	3,000	3,000	3,000	3,000	3,000	(150)	-5%
Interest Earnings	61,002	137,767	158,350	87,954	29,008	20,827	15,813	10,839	5,882	(129,342)	-82%
Other Income	56,993	56,611	42,176	10,102	5,300	5,300	5,300	5,300	5,300	(36,876)	-87%
Interfund Allocation Reimb	-	-	138,150	69,078	149,020	152,558	156,142	159,934	163,779	10,870	8%
Interfund Transfers In	3,964,974	3,814,963	3,852,066	1,893,875	4,437,750	4,900,000	4,900,000	4,900,000	4,900,000	585,684	15%
Total Revenue	10,356,311	11,126,434	10,860,396	5,468,177	10,939,248	11,409,101	11,419,940	11,431,051	11,442,254	78,852	1%
Expenditures by Fund											
Motor Vehicle Highway (#202)	9,369,849	10,237,548	12,217,319	5,863,927	8,912,425	8,799,302	8,770,622	8,992,325	9,063,574	(3,304,894)	-27%
MVH Restricted (#266)	-	-	3,165,223	286,496	3,026,264	3,054,210	3,053,156	3,054,975	3,058,607	(138,959)	-4%
Total Expenditures	9,369,849	10,237,548	15,382,542	6,150,422	11,938,689	11,853,512	11,823,778	12,047,300	12,122,181	(3,443,853)	-22%
Expenditures by Division											
Streets / Traffic & Lighting	7,859,564	8,914,649	13,710,966	5,810,919	10,256,757	10,265,770	10,304,846	10,513,706	10,573,239	(3,454,209)	-25%
Curb & Sidewalk	1,510,285	1,322,900	1,671,576	339,504	1,681,932	1,587,742	1,518,932	1,533,594	1,548,942	10,356	1%
Total Expenditures	9,369,849	10,237,548	15,382,542	6,150,422	11,938,689	11,853,512	11,823,778	12,047,300	12,122,181	(3,443,853)	-22%
Expenditures by Type											
Personnel											
Salaries & Wages	2,580,742	2,885,203	3,081,016	1,454,966	3,283,216	3,432,974	3,391,249	3,438,585	3,477,022	202,200	7%
Health Insurance	-	-	-	-	685,013	738,623	780,623	828,623	876,623	685,013	-
Fringe Benefits	1,230,730	1,351,638	1,411,553	567,835	685,040	716,566	719,855	717,317	725,070	(726,513)	-51%
Total Personnel	3,811,471	4,236,841	4,492,569	2,022,801	4,653,269	4,888,163	4,891,727	4,984,525	5,078,715	160,700	4%
Supplies	1,721,517	1,701,021	3,533,617	922,144	2,367,415	2,374,143	2,381,005	2,388,002	2,395,140	(1,166,202)	-33%
Services & Charges											
Professional Services	854,940	670,422	726,793	73,805	749,014	549,014	549,014	549,014	549,014	22,221	3%
Printing & Advertising	323	263	1,000	141	5,740	5,633	5,588	5,653	5,716	4,740	474%
Utilities	42,517	45,568	51,752	27,123	49,200	50,015	50,846	51,694	52,558	(2,552)	-5%
Education & Training	5,710	4,425	10,000	9,540	15,000	15,000	15,000	15,000	15,000	5,000	50%
Travel	2,575	1,716	9,000	1,586	15,000	15,000	15,000	15,000	15,000	6,000	67%
Repairs & Maintenance	1,245,145	1,679,173	1,307,913	634,077	1,486,834	1,086,985	1,087,137	1,087,290	1,087,445	178,921	14%
Interfund Allocations	853,056	1,018,733	1,628,279	814,139	1,534,987	1,749,259	1,775,900	1,795,758	1,816,694	(93,292)	-6%
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Principal	677,271	719,026	809,343	358,383	869,006	920,362	843,564	933,304	878,330	59,663	7%
Interest & Fees	35,352	37,504	68,076	22,281	69,940	76,654	85,713	98,776	105,285	1,864	3%
Other Services & Charges	93,177	94,989	179,884	14,402	123,284	123,284	123,284	123,284	123,284	(56,600)	-31%
Interfund Transfers Out	-	-	2,500,000	1,250,000	-	-	-	-	-	(2,500,000)	-100%
Total Services & Charges	3,810,066	4,271,818	7,292,040	3,205,477	4,918,005	4,591,206	4,551,046	4,674,773	4,648,326	(2,374,035)	-33%
Capital	26,795	27,868	64,316	-	-	-	-	-	-	(64,316)	-100%
Total Expenditures	9,369,849	10,237,548	15,382,542	6,150,422	11,938,689	11,853,512	11,823,778	12,047,300	12,122,181	(3,443,853)	-22%
Net Surplus / (Deficit)	986,461	888,885	(4,522,146)	(682,246)	(999,441)	(444,411)	(403,838)	(616,249)	(679,927)		
Beginning Cash Balance	6,122,507	7,132,834	8,012,501		3,490,355	2,490,914	2,046,503	1,642,665	1,026,416		Cash Reserves Target
Cash Adjustments	23,865	(9,218)	-		-	-	-	-	-		25% of Annual expenditures
Ending Cash Balance	7,132,834	8,012,501	3,490,355		2,490,914	2,046,503	1,642,665	1,026,416	346,489		
Cash Reserves Target	2,342,462	2,559,387	3,845,636		2,984,672	2,963,378	2,955,945	3,011,825	3,030,545		

Fund Purpose:

Starting on January 1, 2019, the political subdivision must post at the time of receipt of the distribution from the State Motor Vehicle Highway Account fifty percent (50%) of the distribution to MVH Restricted. The political subdivision, by ordinance or resolution, may elect to allocate more than fifty percent (50%) of the distributions to MVH Restricted. During the same fiscal year, the political subdivision may transfer, by ordinance or resolution, the amount allocated in excess of the 50% requirement for MVH Restricted to MVH. In no event can any transfers from MVH Restricted to MVH reduce the fiscal year distributions from the State Motor Vehicle Highway Account below the 50% requirement for MVH Restricted. Any amounts allocated in excess of the required 50% of distributions which remain in MVH Restricted at the end of the fiscal year must remain in MVH Restricted until expended for construction, reconstruction, or preservation.

This summary shows the combined Motor Vehicle Highway (MVH) Fund and MVH Restricted Fund. These funds account for the operations of the following divisions of the Public Works Department: Streets, Traffic & Lighting, and Curb & Sidewalk.

Streets: The Office of Streets repairs and maintains 2,200 lane miles of road surface in the city limits. Maintenance on streets ranges from paving and patching in the summer to plowing snow in the winter. In 2019, 20.59 miles of streets were resurfaced and 878 tons of patch mix were used to fix an estimated 61,217 potholes. In 2019, the Street Department revived its crack-sealing program in an effort to mitigate water infiltration through cracks in the street surface. During this first season, crews crack-sealed 29 miles of streets. In addition to maintenance, Streets maintains around 398 miles of alley surface. Also operating under the Street Department is Unit 211, a 24/7 response vehicle that works with the South Bend Police Department and the South Bend Fire Department for emergencies.

Traffic & Lighting: The Office of Traffic & Lighting maintains traffic signs, signals and city-owned street lights, and is responsible for approximately 160 signalized intersections and 3,000 street lights. In 2019, there were roughly 1,650 work orders for sign maintenance, installation and/or removal. Not only does this office provide traffic control in construction areas for the Offices of Streets and Sewers, but Traffic & Lighting also works with the South Bend Police Department to provide traffic control for special events in the city, setting up traffic control for an average of 100 different events in a year. Additionally, Traffic & Lighting is responsible for street painting, i.e., line striping, crosswalks, stop bars, etc. In 2019, they painted 330.03 miles of City streets.

Curb & Sidewalk: An annual program to replace sidewalks, curbs, and curb ramps in poor condition at residential properties throughout the City. City Council members select the locations and they are reviewed by Engineering for bidding as a public works project.

Fund 251 - Local Roads & Streets

Fund Type	Special Revenue Funds				Control	City Funds					
	2017	2018	2019	2020		Forecast				Budget	
	Actual	Actual	Amended	Adopted		2021	2022	2023	2024	Variance	%
			Budget	Budget						2019-2020	Change
			06/30/19	Actual							
Revenue											
Other Taxes	1,334,565	1,827,580	1,850,543	930,370	1,539,462	1,544,462	1,549,462	1,554,462	1,559,462	(311,081)	-17%
Intergov./ Grants	202,729	292,498	320,000	86,812	350,000	50,000	-	-	-	30,000	9%
Interest Earnings	26,512	70,031	111,300	51,565	4,098	5,406	6,086	6,838	7,660	(107,202)	-96%
Other Income	8,996	412,635	38,377	28,978	-	-	-	-	-	(38,377)	-100%
Interfund Transfers In	-	-	2,500,000	1,250,000	-	-	-	-	-	(2,500,000)	-100%
Total Revenue	1,572,802	2,602,744	4,820,220	2,347,726	1,893,560	1,599,868	1,555,548	1,561,300	1,567,122	(2,926,660)	-61%
Expenditures by Type											
Supplies	455,306	555,400	339,675	58,342	250,000	-	-	-	-	(89,675)	-26%
Services & Charges											
Professional Services	-	14,000	878,000	122,955	80,000	-	-	-	-	(798,000)	-91%
Repairs & Maintenance	152,327	764,121	923,926	157,078	1,250,000	250,000	250,000	250,000	250,000	326,074	35%
Other Services & Charges	-	-	5,000	5,000	15,000	-	-	-	-	10,000	200%
Interfund Transfers Out	-	284,500	664,316	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	335,684	51%
Total Services & Charges	152,327	1,062,621	2,471,242	285,033	2,345,000	1,250,000	1,250,000	1,250,000	1,250,000	(126,242)	-5%
Capital											
Infrastructure	459,657	391,854	4,348,109	364,290	400,000	400,000	250,000	250,000	250,000	(3,948,109)	-91%
Total Capital	459,657	391,854	4,348,109	364,290	400,000	400,000	250,000	250,000	250,000	(3,948,109)	-91%
Total Expenditures	1,067,290	2,009,875	7,159,026	707,665	2,995,000	1,650,000	1,500,000	1,500,000	1,500,000	(4,164,026)	-58%
Net Surplus / (Deficit)	505,512	592,869	(2,338,806)	1,640,061	(1,101,440)	(50,132)	55,548	61,300	67,122		
Beginning Cash Balance	2,825,065	3,340,696	3,929,500		1,590,694	489,254	439,122	494,670	555,970	Cash Reserves Target No reserve requirement	
Cash Adjustments	10,120	(4,065)	-		-	-	-	-	-		
Ending Cash Balance	3,340,696	3,929,500	1,590,694		489,254	439,122	494,670	555,970	623,092		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This fund is used to track expenditures for road projects managed by the Engineering division of the Department of Public Works.

Explanation of Revenue Sources:

This fund receives gas taxes from the State of Indiana as its primary revenue source, forecasted conservatively given the changes in the State's distribution formula. In 2008, wheel tax revenue was moved from this fund to the Motor Vehicle Highway Fund (#202). This fund also receives revenue from interest earned on the fund's cash balance. Grants/Intergovernmental revenue is provided by the Indiana Department of Transportation (INDOT) and reimbursed through progress billing for state approved projects. In 2019, \$2.5 million was transferred from the Economic Development Income Tax Fund (EDIT) Fund (#408) to cover the cost of 20% local match for the Bendix Drive Pavement Replacement Project.

Explanation of Expenditures and Significant Changes/Variations:

The major project in this fund is the Bendix Drive Pavement Replacement Project: road reconstruction along Bendix Drive from Lathrop Road to the south end of the bridges over the Indiana Toll Road. The construction cost estimate is \$4,816,000 (2020 letting). Other expenditures are for general street maintenance, traffic calming, outsourced paving, and traffic signal maintenance. Interfund transfers out in 2019 through 2024 are transfers to the Local Road & Bridge Grant Fund (#265) to match the Community Crossings state grant from INDOT. The grant is a 50/50 matching program.

2020 Budget Highlights

Supplies

- Street Material - \$250,000

Repairs & Maintenance

- Street Maintenance - \$250,000
- Traffic Signal Maintenance - \$400,000
- Outsourced Street Paving - \$600,000

Professional Services

- MACOG for Traffic Counters - \$30,000
- Marking Maintenance - \$50,000

Other Projects

- Traffic Calming - \$400,000

Interfund Transfers Out

- Transfer to Local Road & Bridge Grant Fund (#265) - \$1,000,000



Acronyms: MACOG - Michiana Area Council of Government

Fund 257 - LOIT Special Distribution

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
							2021	2022	2023			2024
Revenue												
Intergov./ Grants	-	670,000	215,000	-	-	-	-	-	-	(215,000)	-100%	
Interest Earnings	34,717	37,969	10,229	6,459	2,181	2,208	2,236	2,263	2,291	(8,048)	-79%	
Donations	100,000	-	-	-	-	-	-	-	-	-	-	
Other Income	314,272	185,734	92,453	92,453	-	-	-	-	-	(92,453)	-100%	
Interfund Transfers In	-	254,000	-	-	-	-	-	-	-	-	-	
Total Revenue	448,989	1,147,703	317,682	98,912	2,181	2,208	2,236	2,263	2,291	(315,501)	-99%	
Expenditures by Type												
Services & Charges												
Professional Services	285,462	390,739	322,319	111,776	-	-	-	-	-	(322,319)	-100%	
Interfund Transfers Out	1,000,000	1,340,000	-	-	-	-	-	-	-	-	-	
Total Services & Charges	1,285,462	1,730,739	322,319	111,776	-	-	-	-	-	(322,319)	-100%	
Capital	907,255	939,155	578,944	313,189	-	-	-	-	-	(578,944)	-100%	
Total Expenditures	2,192,717	2,669,894	901,263	424,965	-	-	-	-	-	(901,263)	-100%	
Net Surplus / (Deficit)	(1,743,728)	(1,522,191)	(583,581)	(326,053)	2,181	2,208	2,236	2,263	2,291			
Beginning Cash Balance	4,025,066	2,281,338	759,357	-	175,708	177,889	180,097	182,333	184,596		Cash Reserves Target	
Cash Adjustments	-	210	(68)	-	-	-	-	-	-		No reserve requirement -	
Ending Cash Balance	2,281,338	759,357	175,708	-	177,889	180,097	182,333	184,596	186,887		one-time distribution -	
Cash Reserves Target	-	-	-	-	-	-	-	-	-		spend down to zero	

Fund Purpose:
This fund was established in 2016, per the State Board of Accounts (SBOA), to receive a one-time payment of local income taxes from the State for the purpose of infrastructure expenditures. Per the state statute, a minimum of 75% must be spent on infrastructure projects. A total of \$4,217,549, representing 75% of the total distribution, was deposited in May 2016, comprised of \$4,160,901 distributed to the City and \$56,648 distributed to the Redevelopment Authority. The remainder was deposited into the Rainy Day Fund (#102).

Explanation of Revenue Sources:
Based on the fund purpose listed above, the one-time payment of local income tax received for infrastructure improvements has been expended and therefore this fund is slated to be inactivated.

Explanation of Expenditures and Significant Changes/Variations:
The City continues to use this cash to help fund infrastructure projects. The fund should be spent down in the next year or so. Projects are managed by the Engineering division of the Department of Public Works.

Fund 265 - Local Road & Bridge Grant

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
							2021	2022	2023			2024
Revenue												
Intergov./ Grants	1,000,000	-	600,000	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	400,000	67%	
Interest Earnings	-	6,282	8,600	3,862	2,656	-	-	-	-	(5,944)	-69%	
Interfund Transfers In	1,000,000	1,370,500	1,340,000	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	(340,000)	-25%	
Total Revenue	2,000,000	1,376,782	1,948,600	3,862	2,002,656	2,000,000	2,000,000	2,000,000	2,000,000	54,056	3%	
Expenditures by Type												
Services & Charges												
Other Services & Charges	-	334,741	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	1,007,057	1,704,898	2,064,741	798	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	(64,741)	-3%	
Total Expenditures	1,007,057	2,039,640	2,064,741	798	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	(64,741)	-3%	
Net Surplus / (Deficit)	992,943	(662,857)	(116,141)	3,064	2,656	-	-	-	-			
Beginning Cash Balance	-	992,943	330,177	-	214,036	216,692	216,692	216,692	216,692		Cash Reserves Target	
Cash Adjustments	-	91	-	-	-	-	-	-	-		No reserve requirement -	
Ending Cash Balance	992,943	330,177	214,036	-	216,692	216,692	216,692	216,692	216,692		Grant fund - spend down to zero	
Cash Reserves Target	-	-	-	-	-	-	-	-	-			

Fund Purpose:
This fund was established in December 2016 to account for the receipt of the Community Crossings state grant and matching revenue (50/50) and for the payment of expenditures on eligible projects, per the Indiana State Board of Accounts (SBOA).
- Community Crossings is a partnership between the Indiana Department of Transportation (INDOT) and Hoosier communities, both urban and rural, to invest in infrastructure projects that catalyze economic development, create jobs, and strengthen local transportation networks.

Explanation of Revenue Sources:
In February 2017, the City received a \$1 million Community Crossings state matching grant from INDOT. The City's matching portion, \$1 million, was funded by an interfund transfer from the LOIT 2016 Special Distribution Fund (#257).
In 2018, actual grant dollars received were \$670,000. The City's matching portion, \$670,000, was funded by an interfund transfer from the LOIT 2016 Special Distribution Fund (#257).
In 2019, revenue was budgeted at \$600,000 based on a conservative estimate of anticipated grant funding. This will be matched by an interfund transfer from Local Road & Street Fund (#251).
In 2020, the City is seeking \$1 million in grant funding. This will be matched by an interfund transfer from Local Road & Street Fund (#251).

Explanation of Expenditures and Significant Changes/Variations:
2020 Expenditures are calculated on anticipated grant proceeds, plus the City's matching portion funded by Local Roads & Street Fund (#251). The Community Crossings Matching Grant project includes pavement reconstruction - asphalt milling and resurfacing and curb ramps. Projects are managed by the Engineering division of the Department of Public Works.

Fund 412 - Major Moves Construction

Fund Type	Capital Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		Change
Revenue											
Interest Earnings	25,689	50,664	60,740	32,623	8,000	5,000	5,000	5,000	5,000	(52,740)	-87%
Other Income	1,028,861	493,328	584,181	265,293	493,328	493,328	493,328	493,328	138,515	(90,853)	-16%
Total Revenue	1,054,550	543,992	644,921	297,916	501,328	498,328	498,328	498,328	143,515	(143,593)	-22%
Expenditures by Type											
Services & Charges											
Professional Services	-	-	100,000	-	500,000	500,723	498,328	498,328	143,515	400,000	400%
Repairs & Maintenance	490,548	671,364	922,187	159,909	-	-	-	-	-	(922,187)	-100%
Total Services & Charges	490,548	671,364	1,022,187	159,909	500,000	500,723	498,328	498,328	143,515	(522,187)	-51%
Capital											
Infrastructure	21,700	7,090	1,619,049	143,662	-	-	-	-	-	(1,619,049)	-100%
Total Capital	21,700	7,090	1,619,049	143,662	-	-	-	-	-	(1,619,049)	-100%
Total Expenditures	512,248	678,454	2,641,236	303,571	500,000	500,723	498,328	498,328	143,515	(2,141,236)	-81%
Net Surplus / (Deficit)	542,302	(134,462)	(1,996,315)	(5,655)	1,328	(2,395)	-	-	-		
Beginning Cash Balance	2,359,939	2,910,880	2,772,697		776,382	777,710	775,315	775,315	775,315	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero	
Cash Adjustments	8,639	(3,722)	-		-	-	-	-			
Ending Cash Balance	2,910,880	2,772,697	776,382		777,710	775,315	775,315	775,315			
Cash Reserves Target	-	-	-		-	-	-	-			

Fund Purpose:

This fund was established in 2006 with the City's share of the proceeds for the lease of the Indiana Toll Road (I-80/90). The fund is used to finance capital improvements projects managed by the Engineering division of the Department of Public Works.

Explanation of Revenue Sources:

This fund receives principal and interest income from interfund loans (debt schedules 84 & 85) being repaid by the River East Residential TIF Fund (#436). The loans will be paid off in 2024 and 2029. This fund also receives revenue from interest earned on the fund's cash balance.

Since the original funding for Major Moves was realized in 2006 from the lease proceeds of the Indiana Toll Road and the interfund loans will eventually be paid off, there will be no funding source remaining by 2029. At that time, this fund will be spent down to zero.

Explanation of Expenditures and Significant Changes/Variations:

This fund is budgeted for the Local Public Agency (LPA) Project Corby-Ironwood-Rockne intersection improvement consisting of reconstruction of the existing signalized intersection.



Fund 610 - Solid Waste Operations

Fund Type	Enterprise Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		
Revenue											
Charges for Services	5,346,176	5,408,816	5,503,472	2,688,390	5,604,450	5,604,450	5,604,450	5,604,450	5,604,450	100,978	2%
Interest Earnings	3,933	9,741	10,430	5,817	-	-	-	-	-	(10,430)	-100%
Other Income	74,536	75,596	12,513	12,263	12,700	12,700	12,700	12,700	12,700	187	1%
Total Revenue	5,424,644	5,494,152	5,526,415	2,706,470	5,617,150	5,617,150	5,617,150	5,617,150	5,617,150	90,735	2%
Expenditures by Type											
Personnel											
Salaries & Wages	1,071,780	1,067,278	1,081,097	501,830	1,132,274	1,144,327	1,156,537	1,168,926	1,181,476	51,177	5%
Health Insurance	333,775	281,510	203,044	101,427	268,710	284,810	300,910	319,310	337,710	65,666	32%
Fringe Benefits	220,484	221,281	226,308	108,263	249,610	252,253	254,933	257,652	260,409	23,302	10%
Total Personnel	1,626,040	1,570,069	1,510,449	711,520	1,650,594	1,681,390	1,712,380	1,745,888	1,779,595	140,145	9%
Supplies	233,123	277,367	337,861	122,378	424,000	442,000	461,350	482,635	506,049	86,139	25%
Services & Charges											
Professional Services	115,208	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	43	-	250	-	5,193	5,053	4,994	5,079	5,162	4,943	1977%
Education & Training	8,564	11,509	975	975	20,000	10,000	10,000	10,000	10,000	19,025	1951%
Travel	3,659	2,556	1,637	1,137	9,900	9,900	9,900	9,900	9,900	8,263	505%
Repairs & Maintenance	830,841	972,796	812,393	335,863	720,000	720,000	720,000	720,000	720,000	(92,393)	-11%
Interfund Allocations	596,856	851,115	998,406	499,200	958,978	1,100,081	1,119,401	1,131,663	1,144,918	(39,428)	-4%
Other Services & Charges	912,690	884,322	1,009,546	420,799	1,036,700	1,064,900	1,113,200	1,163,900	1,227,674	27,154	3%
Interfund Transfers Out	778,600	1,004,039	1,053,026	829,065	1,231,349	1,004,506	868,382	650,419	532,767	178,323	17%
Total Services & Charges	3,246,460	3,726,338	3,876,233	2,087,039	3,982,120	3,914,440	3,845,877	3,690,961	3,650,421	105,887	3%
Total Expenditures	5,105,623	5,573,774	5,724,543	2,920,936	6,056,714	6,037,830	6,019,607	5,919,484	5,936,065	332,171	6%
Net Surplus / (Deficit)	319,022	(79,622)	(198,128)	(214,466)	(439,564)	(420,680)	(402,457)	(302,334)	(318,915)		
Beginning Cash Balance	193,005	533,909	526,853	-	328,725	(110,839)	(531,519)	(933,976)	(1,236,310)	Cash Reserves Target	
Cash Adjustments	21,883	72,566	-	-	-	-	-	-	-	10% of Annual expenditures	
Ending Cash Balance	533,909	526,853	328,725	(110,839)	(110,839)	(531,519)	(933,976)	(1,236,310)	(1,555,225)		
Cash Reserves Target	510,562	557,377	572,454	-	605,671	603,783	601,961	591,948	593,607		

Fund Purpose:

This fund accounts for the operations of the Solid Waste Division of the Department of Public Works. Solid Waste provides exceptional waste management services for the residents of South Bend. They collect an average of 29,200 tons of trash annually through weekly service. Additional services available to residents include trash extra bulky collection, weekly yard waste collection, yard waste extra bulky collection, and Christmas tree collection.

Explanation of Revenue Sources:

This fund is funded by charging City residents a monthly fee for pick-up and disposal of trash at an area landfill/transfer station and recycling centers. The City may pursue a trash/yard waste collection fee increase to cover expenses. The most recent rate increases were in 2008 (ordinance no. 9861-08) and 2017 (ordinance no. 10400-15).

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

Landfill costs continue to rise and are forecasted to increase 3% per year. The yard waste program participation increased from 52% in 2018 to 61% in 2019. This requires additional yard waste totes and overtime wages. In 2020, an additional \$10,000 is budgeted in Education & Training for training on the new route software. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020. Due to the annual increases in wages/benefits, maintenance, disposal and allocation costs the City is requesting trash/yard waste collection fee increase to cover expenses.

Solid Waste's capital needs are tracked in a separate capital fund (#611). Funds are transferred to capital fund as needed for the payment of debt service payments for capital leases. The City purchases new trash trucks through 5-year capital leases.



Fund 611 - Solid Waste Capital

Fund Type	Enterprise Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Interest Earnings	1,027	1,654	5,150	2,215	617	-	-	-	-	(4,533)	-88%
Other Income	-	1,435	-	-	-	-	-	-	-	-	-
Interfund Transfers In	778,600	1,004,039	1,132,616	829,065	1,231,349	1,004,506	868,382	650,419	532,767	98,733	9%
Total Revenue	779,627	1,007,128	1,137,766	831,280	1,231,966	1,004,506	868,382	650,419	532,767	94,200	8%
Expenditures by Type											
Services & Charges											
Debt Service											
Principal	1,034,520	937,090	971,025	448,483	1,159,236	945,778	819,918	611,768	497,979	188,211	19%
Interest & Fees	41,621	65,381	67,591	32,515	72,113	58,728	48,464	38,651	34,788	4,522	7%
Total Services & Charges	1,076,141	1,002,470	1,038,616	480,998	1,231,349	1,004,506	868,382	650,419	532,767	192,733	19%
Capital	-	-	94,000	-	-	-	-	-	-	(94,000)	-100%
Total Expenditures	1,076,141	1,002,470	1,132,616	480,998	1,231,349	1,004,506	868,382	650,419	532,767	98,733	9%
Net Surplus / (Deficit)	(296,514)	4,657	5,150	350,282	617	-	-	-	-		
Beginning Cash Balance	335,856	39,995	44,603		49,753	50,370	50,370	50,370	50,370		
Cash Adjustments	652	(49)									
Ending Cash Balance	39,995	44,603	49,753		50,370	50,370	50,370	50,370	50,370		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Cash Reserves Target
No reserve requirement -
Capital fund - spend down
to zero

Fund Purpose:

This fund is used for debt service and capital expenditures related to the Solid Waste Division of the Department of Public Works.

Explanation of Revenue Sources:

This fund receives interfund transfers from the Solid Waste Operations Fund (#610) to cover expenditures as needed.

Explanation of Expenditures and Significant Changes/Variations:

Over the next five years, Solid Waste plans to replace older trucks with side-load dedicated units, replacing about two trucks a year. These trucks will be purchased with capital lease proceeds and paid off over a 5-year period.
2019 expenditures included \$94,000 for the purchase of new route software.
2020 expenditures include a side-load dedicated unit (trask truck) and a used bobcat.



Fund 620 - Water Works Operations

Fund Type	Enterprise Funds				Control	City Funds					
	2017	2018	2019	2020		Forecast				Budget	
	Actual	Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024	Variance 2019-2020	% Change
Revenue											
Charges for Services	13,658,131	15,388,151	18,958,930	7,906,775	19,419,036	19,419,036	19,419,036	19,419,036	19,419,036	460,106	2%
Interest Earnings	25,855	52,112	72,870	37,014	30,000	30,000	30,000	30,000	30,000	(42,870)	-59%
Other Income	74,623	33,509	88,120	22,198	47,500	47,500	47,500	47,500	47,500	(40,620)	-46%
Interfund Allocation Reimb	1,613,364	1,390,950	1,734,889	867,445	1,788,327	1,843,227	1,899,789	1,958,166	2,018,308	53,438	3%
Interfund Transfers In	60,894	108,690	159,825	69,825	100,000	100,000	100,000	95,000	95,000	(59,825)	-37%
Total Revenue	15,432,866	16,973,411	21,014,634	8,903,257	21,384,863	21,439,763	21,496,325	21,549,702	21,609,844	370,229	2%
Expenditures by Type											
Personnel											
Salaries & Wages	3,460,112	3,495,419	3,578,355	1,638,330	3,665,888	3,710,885	3,758,111	3,806,156	3,855,349	87,533	2%
Health Insurance	972,402	953,867	647,252	296,123	738,137	782,237	826,337	876,737	927,137	90,885	14%
Fringe Benefits	719,881	730,924	773,230	346,042	788,159	797,540	807,394	817,418	827,686	14,929	2%
Total Personnel	5,152,395	5,180,210	4,998,837	2,280,495	5,192,184	5,290,662	5,391,842	5,500,311	5,610,172	193,347	4%
Supplies	1,231,737	1,319,059	1,915,565	801,633	1,681,960	1,684,097	1,713,738	1,746,181	1,779,603	(233,605)	-12%
Services & Charges											
Professional Services	1,313,412	1,373,050	2,856,215	968,924	2,600,930	2,070,548	1,927,003	2,167,267	2,153,181	(255,285)	-9%
Printing & Advertising	193	469	2,250	567	10,359	10,257	10,288	10,533	10,781	8,109	360%
Utilities	715,247	777,050	816,675	354,462	833,700	859,047	884,819	911,363	938,704	17,025	2%
Education & Training	15,218	11,331	34,743	9,011	30,175	31,080	32,014	32,973	33,963	(4,568)	-13%
Travel	4,035	2,785	18,750	2,134	18,750	19,313	19,892	20,489	21,103	-	0%
Repairs & Maintenance	358,530	359,337	468,654	163,565	390,200	401,821	413,929	426,346	439,136	(78,454)	-17%
Interfund Allocations	1,350,528	1,339,518	1,979,352	989,676	2,184,334	2,382,504	2,414,817	2,446,945	2,480,720	204,982	10%
Debt Service											
Principal	211,041	394,755	396,983	197,666	402,017	296,671	201,048	-	-	5,034	1%
Interest & Fees	15,354	35,731	23,015	12,446	15,525	8,064	3,131	-	-	(7,490)	-33%
Other Services & Charges	1,229,691	1,222,554	2,098,212	568,727	1,556,920	1,564,351	1,571,976	1,579,889	1,588,010	(541,292)	-26%
Interfund Transfers Out	3,949,584	3,778,273	7,203,665	3,685,362	7,582,928	6,845,024	6,675,464	6,496,917	6,442,335	379,263	5%
Total Services & Charges	9,162,833	9,294,853	15,898,514	6,952,540	15,625,838	14,488,680	14,154,381	14,092,722	14,107,933	(272,676)	-2%
Total Expenditures	15,546,965	15,794,122	22,812,916	10,034,668	22,499,982	21,463,439	21,259,961	21,339,214	21,497,708	(312,934)	-1%
Net Surplus / (Deficit)	(114,098)	1,179,289	(1,798,282)	(1,131,412)	(1,115,119)	(23,676)	236,364	210,488	112,136		
Beginning Cash Balance	3,801,473	3,482,307	4,629,470		2,831,188	1,716,069	1,692,393	1,928,757	2,139,245		
Cash Adjustments	(205,068)	(32,125)	-		-	-	-	-	-		
Ending Cash Balance	3,482,307	4,629,470	2,831,188		1,716,069	1,692,393	1,928,757	2,139,245	2,251,381		
Cash Reserves Target	777,348	789,706	1,140,646		1,124,999	1,073,172	1,062,998	1,066,961	1,074,885		
										Cash Reserves Target	5% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

The general source of the Utilities revenue comes from the water service that is provided to its customers. Quarter 1 of 2020 includes the final three months of a two phase increase in water rates and charges. Forecast assumptions remain flat with minimal change. Other Income - consists of reimbursements, sale of fixed assets, and other miscellaneous type sales. Interfund Allocation Reimbursement - the Utility Customer Service Fee and the Payroll Cost Allocation. Transfers In - cash interest earnings received from Water Work's Funds 624, 625, 626 and 629.

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

Operation expenses include those incurred in operating source of supply and pumping facilities, treatment facilities and distribution facilities. In addition, customer service costs are related to account billing and collections. Transfers Out provide the funding for annual debt service payments, capital expenditures, additional operations & maintenance (O&M) cash reserves, and for payment in lieu of taxes (PILOT) transferred to the General Fund (#101). 2020 staffing changes include two non-bargaining position title and responsibility changes. Positions are Director of Distribution and Manager-Distribution Services and Records. In 2019, there was a one-time break in the health insurance cost per employee. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. Debt service principal and interest payments are for capital leases used to purchase water meters. The leases will be paid off in 2021 and 2022 (debt schedules #149 & #158). In 2020, the decrease in Other Services & Charges is due to the 2019 Budget including \$490,000 for the new utility billing software implementation project.

Fund 622 - Water Works Capital

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				2019-2020	
						2021	2022	2023	2024		
Revenue											
Charges for Services	-	225,863	100,000	29,925	100,000	100,000	100,000	100,000	100,000	-	0%
Interest Earnings	21,393	35,872	73,530	30,313	25,000	25,000	25,000	25,000	25,000	(48,530)	-66%
Interfund Transfers In	44,388	8,053	3,241,000	1,620,498	3,862,000	3,319,000	3,141,000	3,396,000	3,339,000	621,000	19%
Total Revenue	65,781	269,787	3,414,530	1,680,736	3,987,000	3,444,000	3,266,000	3,521,000	3,464,000	572,470	17%
Expenditures by Type											
Services & Charges											
Professional Services	61,511	11,896	179,404	4	-	-	-	-	-	(179,404)	-100%
Total Services & Charges	61,511	11,896	179,404	4	-	-	-	-	-	(179,404)	-100%
Capital											
Buildings & Bldg. Improve.	-	-	630,000	-	235,000	211,231	-	350,000	350,000	(395,000)	-63%
Motor Equipment	395,202	499,300	757,287	215,287	507,000	409,000	441,000	496,000	359,000	(250,287)	-33%
Machinery & Equipment	23,098	12,995	19,427	-	20,000	10,000	-	-	80,000	573	3%
Infrastructure	26,799	-	1,599,173	-	2,380,000	2,522,461	2,000,000	1,850,000	1,850,000	780,827	49%
Water Meters	-	-	796,000	-	-	-	-	-	-	(796,000)	-100%
Total Capital	445,099	512,295	3,801,887	215,287	3,142,000	3,152,692	2,441,000	2,696,000	2,639,000	(659,887)	-17%
Total Expenditures	506,610	524,191	3,981,291	215,291	3,142,000	3,152,692	2,441,000	2,696,000	2,639,000	(839,291)	-21%
Net Surplus / (Deficit)	(440,829)	(254,403)	(566,761)	1,465,445	845,000	291,308	825,000	825,000	825,000		
Beginning Cash Balance	2,582,972	2,150,002	1,892,832	-	2,126,071	2,971,071	3,262,379	4,087,379	4,912,379	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero	
Cash Adjustments	7,858	(2,767)	800,000	-	-	-	-	-			
Ending Cash Balance	2,150,002	1,892,832	2,126,071	-	2,971,071	3,262,379	4,087,379	4,912,379	5,737,379		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

Fund Purpose:

This fund is used for acquiring, constructing, and improving water utility capital assets. Water utility capital assets include wells, reservoirs, transmission and distribution mains, water meters, pumping equipment, treatment equipment, transportation equipment, and other general plant items.

Explanation of Revenue Sources:

Charges For Services is a system development fee. This is a one-time capital contribution charged to customers making a new connection to the water system.

This fund receives interfund transfers from the Water Works Operations Fund (#620).

Explanation of Expenditures and Significant Changes/Variations:

Cash Adjustment
 • 2019 cash adjustment is due to no water meters being purchased during 2019
 Water Meters
 • 2020-2024 Interfund Transfer In includes \$800,000 annually for water meters
 • restricted cash accumulation beginning in 2018-2024 will total \$5,600,000
 • use of monies is for a future meter change out program

2020 projects include:

<p>Building Improvements: \$235,000</p> <ul style="list-style-type: none"> • Olive Street Garage #2 roof restoration - \$35,000 • Olive Street Admin Bldg roof restoration - \$100,000 • arched building for storage of aggregate material - \$100,000 <p>Vehicles & Equipment: \$527,000</p> <ul style="list-style-type: none"> • (3) mini cargo vans - \$99,000 • (1) cargo van - \$40,000 • (1) midsize car - \$25,000 • (1) sport utility vehicle - \$33,000 • (1) 4WD pickup truck with plow - \$45,000 • (1) crew truck - \$200,000 • (1) 4WD truck with valve machine - \$65,000 • (1) mobile light generator - \$20,000 <p>Booster Pump Stations: \$78,000</p> <ul style="list-style-type: none"> • Locust booster station - \$12,000 • Topsfield booster station - \$12,000 • Winterberry booster station - \$54,000 <p>Wells: \$179,000</p> <ul style="list-style-type: none"> • Carriage Hills well field - \$64,000 • Cleveland North well field - \$115,000 	<p>Mains: \$680,000</p> <ul style="list-style-type: none"> • Water main, hydrant, and valve replacement; includes hydrostop tapping, line stop, Inserta valve (1) - \$80,000 <p>North Station Filtration Plant Rehabilitation: \$672,000 (2020) / \$950,000 (2019)</p> <p>Upgrades and replacements include:</p> <ul style="list-style-type: none"> • outdated chlorine gas system • scrubber chemical • filter media • raw water piping • dehumidification system • HVAC compressors • outdated PLCs • high service pumps <p>Pinkhook Filtration Plant Rehabilitation: \$771,000 (2020) / \$2M overall budget</p> <p>Project elements include:</p> <ul style="list-style-type: none"> • replacement of electronic actuator valves • replacement of filter underdrains • control panel and motor upgrades • air handling system upgrades • building roof repairs
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Fund 624 - Water Works Customer Deposit

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
					2021	2022	2023	2024			
Revenue											
Interest Earnings	13,935	26,882	37,000	17,458	20,000	20,000	20,000	20,000	20,000	(17,000)	-46%
Total Revenue	13,935	26,882	37,000	17,458	20,000	20,000	20,000	20,000	20,000	(17,000)	-46%
Expenditures by Type											
Interfund Transfers Out	13,729	24,957	37,000	17,041	20,000	20,000	20,000	20,000	20,000	(17,000)	-46%
Total Expenditures	13,729	24,957	37,000	17,041	20,000	20,000	20,000	20,000	20,000	(17,000)	-46%
Net Surplus / (Deficit)	206	1,925	-	416	-	-	-	-	-		
Beginning Cash Balance	1,541,423	1,518,552	1,506,992		1,506,992	1,506,992	1,506,992	1,506,992	1,506,992	Cash Reserves Target 100% cash reserves for customer deposits	
Cash Adjustments	(23,078)	(13,485)	-		-	-	-	-	-		
Ending Cash Balance	1,518,552	1,506,992	1,506,992		1,506,992	1,506,992	1,506,992	1,506,992	1,506,992		
Cash Reserves Target	1,518,552	1,506,992	1,506,992		1,506,992	1,506,992	1,506,992	1,506,992	1,506,992		
Fund Purpose:											
This fund was established to retain the security deposits collected from utility customers. Upon termination of service, the security deposited is refunded in the form of a credit to the customer's final bill.											
Explanation of Revenue Sources:											
This fund receives revenue from interest earned on the fund's cash balance.											
Explanation of Expenditures and Significant Changes/Variations:											
Interest earned on this fund's cash balance is transferred to the Water Works Operations Fund (#620).											

Fund 625 - Water Works Sinking (Debt Service)

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
					2021	2022	2023	2024			
Revenue											
Interest Earnings	9,951	15,393	26,000	11,537	20,000	20,000	20,000	15,000	15,000	(6,000)	-23%
Other Income	12,750	-	-	-	-	-	-	-	-	-	-
Interfund Transfers In	1,968,000	1,987,140	2,015,041	1,008,000	1,821,486	1,826,582	1,835,022	1,401,475	1,403,893	(193,555)	-10%
Total Revenue	1,990,701	2,002,533	2,041,041	1,019,537	1,841,486	1,846,582	1,855,022	1,416,475	1,418,893	(199,555)	-10%
Expenditures by Type											
Debt Service											
Principal	1,395,912	-	2,918,962	1,431,617	1,338,099	1,383,877	1,434,682	1,045,513	1,086,373	(1,580,863)	-54%
Interest & Fees	609,185	284,967	812,268	548,169	483,387	442,705	400,340	355,962	317,520	(328,881)	-40%
Interfund Transfers Out	7,700	15,827	26,000	11,059	20,000	20,000	20,000	15,000	15,000	(6,000)	-23%
Total Expenditures	2,012,797	300,794	3,757,230	1,990,845	1,841,486	1,846,582	1,855,022	1,416,475	1,418,893	(1,915,744)	-51%
Net Surplus / (Deficit)	(22,096)	1,701,739	(1,716,189)	(971,308)	-	-	-	-	-		
Beginning Cash Balance	50,069	28,105	1,730,279		14,090	14,090	14,090	14,090	14,090	Cash Reserves Target 100% cash reserves per bond covenants	
Cash Adjustments	131	435	-		-	-	-	-	-		
Ending Cash Balance	28,105	1,730,279	14,090		14,090	14,090	14,090	14,090	14,090		
Cash Reserves Target	28,105	1,730,279	14,090		14,090	14,090	14,090	14,090	14,090		
Fund Purpose:											
The purpose of this fund is to disburse principal and interest payments on obligated debt to paying agent trustees. Biannual installments are disbursed at the end of June and December. June's payment includes 50% of the annual interest and December's payment comprises the rest of the interest and all of the principal.											
Explanation of Revenue Sources:											
This fund receives interfund transfers from the Water Works Operations Fund (#620).											
Explanation of Expenditures and Significant Changes/Variations:											
Current debt includes:											
<ul style="list-style-type: none"> - 2012 Water Works Refunding Bonds, Refund 2002 - scheduled to retire on 1/1/23 with final payment being made in December 2022, (debt schedule #25) - 2009 Water Works Improvements, State Revolving Fund - scheduled to retire on 1/1/30 with final payment being made in December 2029, (debt schedule #68) - 2009 Water Works Improvements, Series B - scheduled to retire on 1/1/30 with final payment being made in December 2029, (debt schedule #69) - 2012 Water Works Revenue Bond - scheduled to retire on 1/1/33 with final payment being made in December 2032, (debt schedule #99) - 2016 Water Works Refunding Bonds, Refund 2000 & 2006 - scheduled to retire on 1/1/27 with final payment being made in December 2026, (debt schedule #156) 											
Any interest earned on this fund's cash balance is transferred to the Water Works Operations Fund (#620).											

Fund 626 - Water Works Bond Reserve

Fund Type	Enterprise Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance	% Change
						2021	2022	2023	2024	2019-2020	
Revenue											
Interest Earnings	13,144	25,420	37,000	16,586	20,000	20,000	20,000	20,000	20,000	(17,000)	-46%
Total Revenue	13,144	25,420	37,000	16,586	20,000	20,000	20,000	20,000	20,000	(17,000)	-46%
Expenditures by Type											
Interfund Transfers Out	16,000	24,000	37,000	9,582	20,000	20,000	20,000	20,000	20,000	(17,000)	-46%
Total Expenditures	16,000	24,000	37,000	9,582	20,000	20,000	20,000	20,000	20,000	(17,000)	-46%
Net Surplus / (Deficit)	(2,856)	1,420	-	7,005	-	-	-	-	-		
Beginning Cash Balance	1,424,915	1,426,658	1,426,313		1,426,313	1,426,313	1,426,313	1,426,313	1,426,313		
Cash Adjustments	4,600	(1,765)	-		-	-	-	-	-		
Ending Cash Balance	1,426,658	1,426,313	1,426,313		1,426,313	1,426,313	1,426,313	1,426,313	1,426,313		
Cash Reserves Target	1,426,658	1,426,313	1,426,313		1,426,313	1,426,313	1,426,313	1,426,313	1,426,313		
										Cash Reserves Target	
										100% cash reserves per	
										bond covenants and Crowe	
										Horwath	
Fund Purpose:											
The purpose of this fund is to ensure compliance with certain debt service bond covenants. The required cash balance is determined by the debt service financing arrangements at the time of issuance.											
Explanation of Revenue Sources:											
This fund receives revenue from interest earned on the fund's cash balance.											
Explanation of Expenditures and Significant Changes/Variations:											
Excess interest earned on this fund's cash balance is transferred to the Water Works Operation Fund (#620). The debt service reserve amount is used towards the last debt service payment.											

Fund 629 - Water Works Reserve Operations & Maintenance

Fund Type	Enterprise Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance	% Change
						2021	2022	2023	2024	2019-2020	
Revenue											
Interest Earnings	23,804	47,204	71,000	32,882	40,000	40,000	40,000	40,000	40,000	(31,000)	-44%
Interfund Transfers In	151,272	52,249	225,552	225,552	200,000	-	-	-	-	(25,552)	-11%
Total Revenue	175,076	99,453	296,552	258,434	240,000	40,000	40,000	40,000	40,000	(56,552)	-19%
Expenditures by Type											
Interfund Transfers Out	23,465	43,905	71,000	32,144	40,000	40,000	40,000	40,000	40,000	(31,000)	-44%
Total Expenditures	23,465	43,905	71,000	32,144	40,000	40,000	40,000	40,000	40,000	(31,000)	-44%
Net Surplus / (Deficit)	151,611	55,548	225,552	226,290	200,000	-	-	-	-		
Beginning Cash Balance	2,457,950	2,617,920	2,670,169		2,895,721	3,095,721	3,095,721	3,095,721	3,095,721		
Cash Adjustments	8,360	(3,299)	-		-	-	-	-	-		
Ending Cash Balance	2,617,920	2,670,169	2,895,721		3,095,721	3,095,721	3,095,721	3,095,721	3,095,721		
Cash Reserves Target	1,933,283	2,003,042	2,602,062		2,486,673	2,436,890	2,431,236	2,474,211	2,509,731		
										Cash Reserves Target	
										16.67% of annual operating	
										expenses in Fund 620, net of	
										transfers	
Fund Purpose:											
The purpose of this fund is to hold cash reserves equivalent to two months of Water Works' budgeted operating expenses. This serves as fiscal protection against the risk of revenue shortfalls, emergencies, and other economic risks that may impact the Water Utility's ability to meet financial commitments.											
Explanation of Revenue Sources:											
This fund receives revenue from interest earned on the fund's cash balance. If the fund's cash falls below the reserve requirement, the Water Works Operations Fund (#620) will transfer funds to increase the cash reserves. Additional reserve is required in 2020 to cover encumbrances rolled over from 2019 to 2020.											
Explanation of Expenditures and Significant Changes/Variations:											
Once this fund's cash balance meets the reserve requirement, any excess interest earned is transferred to the Water Works Operations Fund (#620).											

Fund 640 - Sewer Repair Insurance

Fund Type	Enterprise Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		
Revenue											
Charges for Services	639,249	640,050	637,863	326,357	645,105	651,557	658,073	664,655	671,301	7,242	1%
Interest Earnings	16,588	34,121	48,680	24,058	25,197	25,368	25,553	25,749	25,956	(23,483)	-48%
Total Revenue	655,836	674,171	686,543	350,415	670,302	676,925	683,626	690,404	697,257	(16,241)	-2%
Expenditures by Type											
Personnel											
Salaries & Wages	144,804	148,298	113,545	57,803	115,313	116,783	118,362	119,968	121,601	1,768	2%
Health Insurance	38,273	38,605	20,112	10,056	23,221	24,621	26,021	27,621	29,221	3,109	15%
Fringe Benefits	29,755	31,156	24,524	12,593	25,026	25,334	25,666	26,006	26,350	502	2%
Total Personnel	212,832	218,059	158,181	80,452	163,560	166,738	170,049	173,595	177,172	5,379	3%
Supplies	17,120	32,495	71,355	8,247	16,265	16,450	16,639	16,832	17,028	(55,090)	-77%
Services & Charges											
Printing & Advertising	-	-	-	-	700	700	700	700	700	700	-
Repairs & Maintenance	277,584	250,641	351,655	139,306	386,000	386,020	386,040	386,060	386,080	34,345	10%
Interfund Allocations	18,948	17,868	75,495	37,743	84,511	86,527	88,584	90,741	92,930	9,016	12%
Debt Service											
Principal	14,112	-	-	-	-	-	-	-	-	-	-
Interest & Fees	106	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	6,313	6,150	6,500	1,516	6,500	6,500	6,500	6,500	6,500	-	0%
Total Services & Charges	317,063	274,659	433,650	178,565	477,711	479,747	481,824	484,001	486,210	44,061	10%
Total Expenditures	547,016	525,213	663,186	267,264	657,536	662,935	668,512	674,428	680,410	(5,650)	-1%
Net Surplus / (Deficit)	108,821	148,958	23,357	83,151	12,766	13,990	15,114	15,976	16,847		
Beginning Cash Balance	1,752,931	1,866,378	2,019,718		2,043,075	2,055,841	2,069,831	2,084,945	2,100,921	Cash Reserves Target	
Cash Adjustments	4,627	4,382	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	1,866,378	2,019,718	2,043,075		2,055,841	2,069,831	2,084,945	2,100,921	2,117,768		
Cash Reserves Target	136,754	131,303	165,797		164,384	165,734	167,128	168,607	170,103		

Fund Purpose:

The Sewer Insurance program is funded by a monthly charge on City residents' sewer bills. The City is responsible for the main sewer line; from the main line to the house is the homeowner's responsibility. This program helps residents who have an issue with their lateral that cannot be resolved by a simple clean-out by a plumber, i.e., collapsed line, complete root infiltration, etc. that requires excavation work - a "dig". The program is set up so that the homeowner pays a maximum \$500 deductible toward the cost of the repair and the City pays the rest.

Explanation of Revenue Sources:

This fund collects a monthly charge on City residents' sewer bills. This fund also receives revenue from interest earned on the fund's cash balance.

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

In 2020, the budget was increased for contracted repairs. This increase is in response to the number of new customers who are hooking into the City of South Bend sewer system; with new customers comes more opportunity for needed repairs. Also, an aging infrastructure costs more to maintain/repair. In summation, with an increased customer base, costs will continue to go up. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.



Fund 641 - Sewage Works Operations

Fund Type	Enterprise Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		Change
Revenue											
Charges for Services	38,230,235	38,513,117	37,362,995	19,207,667	38,680,677	38,680,914	38,681,152	38,681,393	38,681,393	1,317,682	4%
Interest Earnings	132,819	234,125	325,225	182,600	45,000	45,000	45,000	45,000	45,000	(280,225)	-86%
Other Income	141,989	98,616	76,481	34,800	50,784	51,240	51,701	52,166	52,166	(25,697)	-34%
Interfund Allocation Reimb	-	-	421,463	210,725	446,759	458,075	469,553	481,698	494,006	25,296	6%
Interfund Transfers In	45,349	456,442	327,330	162,549	145,000	145,000	145,000	145,000	145,000	(182,330)	-56%
Total Revenue	38,550,392	39,302,300	38,513,494	19,798,341	39,368,220	39,380,229	39,392,406	39,405,257	39,417,565	854,726	2%
Expenditures by Division											
Sewer	7,216,917	6,335,739	9,390,013	2,646,041	6,803,657	6,997,408	7,087,862	7,177,873	7,254,298	(2,586,356)	-28%
Concrete Crew	337,481	387,496	516,390	220,514	517,611	531,227	539,145	546,635	554,574	1,221	0%
Wastewater	30,065,014	29,266,937	34,417,924	22,110,763	34,798,285	30,329,544	30,266,786	30,130,108	30,139,851	380,361	1%
Organic Resources	1,288,328	1,557,590	1,808,610	846,234	1,656,029	1,490,133	1,401,147	1,227,031	1,253,675	(152,581)	-8%
Clay Sewage	895	6,417	10,000	321	-	-	-	-	-	(10,000)	-100%
Total Expenditures	38,908,636	37,554,179	46,142,937	25,823,873	43,775,582	39,348,312	39,294,940	39,081,647	39,202,398	(2,367,355)	-5%
Expenditures by Type											
Personnel											
Salaries & Wages	4,931,477	5,069,496	5,079,749	2,309,094	5,162,463	5,227,531	5,293,779	5,360,805	5,436,396	82,714	2%
Health Insurance	1,164,977	1,219,920	847,984	365,303	953,806	1,010,506	1,067,206	1,132,006	1,196,806	105,822	12%
Fringe Benefits	1,006,475	1,047,926	1,064,699	489,540	1,088,271	1,101,788	1,116,398	1,129,491	1,145,211	23,572	2%
Total Personnel	7,102,930	7,337,342	6,992,432	3,163,937	7,204,540	7,339,825	7,477,383	7,622,302	7,778,413	212,108	3%
Supplies	1,522,091	1,747,634	2,534,365	809,171	2,214,711	2,250,892	2,304,705	2,347,601	2,388,646	(319,654)	-13%
Services & Charges											
Professional Services	1,348,986	1,383,933	2,351,055	555,498	1,617,000	1,643,800	1,671,097	1,698,899	1,727,217	(734,055)	-31%
Printing & Advertising	1,134	746	3,950	251	9,711	9,565	9,504	9,597	9,686	5,761	146%
Utilities	1,024,579	1,045,885	1,201,160	631,726	1,314,860	1,334,415	1,354,372	1,374,744	1,395,439	113,700	9%
Education & Training	11,551	12,948	35,200	13,205	41,500	41,500	41,500	41,500	41,500	6,300	18%
Travel	7,878	16,671	44,500	3,157	49,500	49,500	49,500	49,500	49,500	5,000	11%
Repairs & Maintenance	2,024,912	1,320,235	2,616,465	1,044,145	2,049,436	2,097,877	2,148,217	2,200,541	2,242,382	(567,029)	-22%
Interfund Allocations	3,343,140	3,820,255	5,730,856	2,865,412	5,645,332	6,035,909	6,146,496	6,257,668	6,373,004	(85,524)	-1%
Debt Service											
Principal	654,296	602,115	566,921	280,836	523,738	294,414	188,482	-	-	(43,183)	-8%
Interest & Fees	38,478	41,596	25,997	14,096	16,278	7,815	2,935	-	-	(9,719)	-37%
Other Services & Charges	3,793,929	2,925,605	6,277,436	1,129,351	2,714,525	2,754,665	2,796,081	2,838,813	2,882,906	(3,562,911)	-57%
Interfund Transfers Out	18,034,733	17,299,215	17,762,600	15,313,088	20,374,451	15,488,135	15,104,668	14,640,482	14,313,705	2,611,851	15%
Total Services & Charges	30,283,615	28,469,203	36,616,140	21,850,764	34,356,331	29,757,595	29,512,852	29,111,744	29,035,339	(2,259,809)	-6%
Total Expenditures	38,908,636	37,554,179	46,142,937	25,823,873	43,775,582	39,348,312	39,294,940	39,081,647	39,202,398	(2,367,355)	-5%
Net Surplus / (Deficit)	(358,244)	1,748,121	(7,629,443)	(6,025,532)	(4,407,362)	31,917	97,466	323,610	215,167		
Beginning Cash Balance	13,289,872	13,004,372	15,201,615		7,572,172	3,164,810	3,196,727	3,294,193	3,617,803	Cash Reserves Target	
Cash Adjustments	72,744	449,122	-		-	-	-	-	-	5% of Annual expenditures	
Ending Cash Balance	13,004,372	15,201,615	7,572,172		3,164,810	3,196,727	3,294,193	3,617,803	3,832,970		
Cash Reserves Target	1,945,432	1,877,709	2,307,147		2,188,779	1,967,416	1,964,747	1,954,082	1,960,120		

Fund Purpose:

This fund accounts for the operations of the following divisions of the Department of Public Works: Wastewater, Sewers, Organic Resources, and Concrete Crew.

Wastewater Division: Facilitates the collection, treatment and disposal of wastewater. Responsible for the operation of the treatment facility, which is a conventional activated sludge plant, the interceptor sewer system, the combined sewer overflow (CSO) system and the remote sewage lift stations.

Sewers Division: Oversees the repair and maintenance of approximately 700 miles of sanitary sewer and storm drains. Along with the sanitary and storm lines, Sewers also maintains around 10,000 catch basins, inlets and drains. Maintenance of the sewer system is assisted by a vactor truck outfitted with a specialized camera system that enables real-time viewing of the inside of the sewer lines. This allows for the identification of issues to be addressed before they become problems that can affect the public. Sewers also mows and upkeepes the City's retention ponds.

Organic Resources Division: Recycles collected yard waste, leaves, and brush for compost and mulch products.

Explanation of Revenue Sources:

This fund receives revenue from charges for utility services for the City's residents. Nominal increases in revenue are projected. The sewer user rate will not change but the outside surcharge rate will increase slightly.

Interfund Allocation Reimbursement - a portion of wages and benefits for positions that serve other divisions within the Department of Public Works. These positions are allocated out to the following divisions: Streets and Curb & Sidewalk (Fund #202), Water Works (Fund #620), Sewer Insurance (Fund #640), and Concrete Crew.

Interfund Transfer In - incoming interest earnings receipts from Sewage Works Reserve O&M Fund (#643) and the Sewage Works Customer Deposit Fund (#654).

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

The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020. From 2019 to 2020, the budgeted expenditures increased 6% as compared to the 2019 adopted budget (\$41.1 million). Interfund Transfers Out include: transfers to the Sewage Works Sinking Fund (#649) to fund debt service payments on bonds, transfers to the Sewage Works Capital Fund (#642) to fund capital expenditures, and a transfer to the General Fund (#101) for payment in lieu of taxes (PILOT).

Fund 642 - Sewage Works Capital

Fund Type	Enterprise Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		
Revenue											
Charges for Services	-	691,413	451,786	74,196	300,000	250,000	250,000	250,000	250,000	(151,786)	-34%
Interest Earnings	59,733	150,885	244,500	111,115	60,000	60,000	60,000	60,000	60,000	(184,500)	-75%
Other Income	400,000	-	-	-	-	-	-	-	-	-	-
Interfund Transfers In	3,942,000	3,219,930	5,000,000	5,000,000	7,911,000	3,052,000	2,690,000	2,210,000	1,862,000	2,911,000	58%
Total Revenue	4,401,733	4,062,227	5,696,286	5,185,311	8,271,000	3,362,000	3,000,000	2,520,000	2,172,000	2,574,714	45%
Expenditures by Type											
Capital											
Motor Equipment	854,537	1,029,521	2,396,361	583,494	1,396,000	1,527,000	690,000	495,000	482,000	(1,000,361)	-42%
Machinery & Equipment	3,415,833	1,261,651	7,859,974	1,377,407	15,000	25,000	-	15,000	30,000	(7,844,974)	-100%
Infrastructure	-	-	4,766,957	232,684	6,250,000	1,750,000	2,250,000	1,950,000	1,600,000	1,483,043	31%
Total Capital	4,270,370	2,291,171	15,023,292	2,193,586	7,661,000	3,302,000	2,940,000	2,460,000	2,112,000	(7,362,292)	-49%
Total Expenditures	4,270,370	2,291,171	15,023,292	2,193,586	7,661,000	3,302,000	2,940,000	2,460,000	2,112,000	(7,362,292)	-49%
Net Surplus / (Deficit)	131,363	1,771,056	(9,327,006)	2,991,725	610,000	60,000	60,000	60,000	60,000		
Beginning Cash Balance	7,204,341	7,359,724	9,122,983		(204,023)	405,977	465,977	525,977	585,977	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero	
Cash Adjustments	24,020	(7,797)	-		-	-	-	-			
Ending Cash Balance	7,359,724	9,122,983	(204,023)		405,977	465,977	525,977	585,977	645,977		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This fund is used to purchase capital equipment and fund major renovations/restorations for the following divisions of the Department of Public Works: Wastewater, Sewers, Organic Resources, and Concrete Crew.

Explanation of Revenue Sources:

Charges For Services is a system development fee. This is a one-time capital contribution charged to customers making a new connection to the sewer system. This fund receives interfund transfers from the Sewage Works Operations Fund (#641) as needed to cover capital expenditures.

Explanation of Expenditures and Significant Changes/Variations:

2020 projects include:

Capital Equipment

Wastewater and Organic Resources:

- (1) cargo van with CNG - \$36,000
- (1) front end loader - \$310,000
- (1) pickup truck with plow - \$40,000
- (1) utility cart - \$15,000

Sewers:

- (2) vacuum sweepers - \$550,000
- (1) hydro-excavator - \$275,000
- (2) pickup trucks with CNG - \$65,000
- (2) compressors - \$120,000

Wastewater Treatment Plant (WWTP) Upgrades

Final Clarifiers 1-5: \$4.1M-\$5.3M

- Structural concrete repairs and tank coatings
- Replace scrapper mechanism, bridges, drive assemblies, and handrail; rehabilitate weirs
- Raise final clarifier 1-3 influent walls

Aeration Basins 1-4: \$520K-\$600K

- Replace pass 1-2 gates, provide new stop log frame and stop logs for east aeration tank influent channel isolation
- Lengthen effluent weirs
- Demolish old equipment and piping at tanks and in aeration gallery tunnel

Disinfection Building: \$1.6M-\$2.2M

- Replace chlorine and sulfur dioxide distribution systems; evaporators and scrubber system
- Programmable logic controller and SCADA upgrades



Fund 643 - Sewage Works Reserve Operations & Maintenance

Fund Type	Enterprise Funds				Control	City Funds				Budget	
	2017	2018	2019	2020		Forecast				Variance	%
	Actual	Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024	2019-2020	Change
Revenue											
Interest Earnings	45,976	94,712	119,000	64,041	120,000	120,000	120,000	120,000	120,000	1,000	1%
Interfund Transfers In	516,755	238,226	151,717	151,717	-	-	-	-	-	(151,717)	-100%
Total Revenue	562,731	332,938	270,717	215,758	120,000	120,000	120,000	120,000	120,000	(150,717)	-56%
Expenditures by Type											
Interfund Transfers Out	45,349	88,247	119,000	62,549	120,000	120,000	120,000	120,000	120,000	1,000	1%
Total Expenditures	45,349	88,247	119,000	62,549	120,000	120,000	120,000	120,000	120,000	1,000	1%
Net Surplus / (Deficit)	517,382	244,692	151,717	153,209	-	-	-	-	-		
Beginning Cash Balance	4,627,379	5,160,858	5,399,084		5,550,801	5,550,801	5,550,801	5,550,801	5,550,801		
Cash Adjustments	16,097	(6,466)	-		-	-	-	-	-		
Ending Cash Balance	5,160,858	5,399,084	5,550,801		5,550,801	5,550,801	5,550,801	5,550,801	5,550,801		
Cash Reserves Target	3,479,680	3,376,502	4,731,002		3,900,969	3,977,492	4,032,518	4,074,342	4,148,945		
										Cash Reserves Target	
										16.67% of annual operating	
										expenses in Fund 641, net of	
										transfers	

Fund Purpose:

The purpose of this fund is to hold cash reserves equivalent to two months of Sewage Works' budgeted operating expenses (Fund #641). This serves as fiscal protection against the risk of revenue shortfalls, emergencies, and other economic risks that may impact the Sewage Works' ability to meet financial commitments.

Explanation of Revenue Sources:

This fund receives revenue from interest earned on the fund's cash balance. If the fund's cash falls below the reserve requirement, the Sewage Works Operations Fund (#641) will transfer funds to increase the cash reserves.

Explanation of Expenditures and Significant Changes/Variations:

Once this fund's cash balance meets the reserve requirement, any excess interest earned is transferred to the Sewage Works Operations Fund (#641).

Fund 649 - Sewage Sinking (Debt Service)

Fund Type	Enterprise Funds				Control	City Funds				Budget	
	2017	2018	2019	2020		Forecast				Variance	%
	Actual	Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024	2019-2020	Change
Revenue											
Interest Earnings	46,510	87,392	115,050	26,768	45,000	45,000	45,000	45,000	45,000	(70,050)	-61%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers In	9,153,570	9,173,661	7,780,676	7,780,676	7,788,015	7,802,089	7,822,319	7,838,133	7,859,356	7,339	0%
Total Revenue	9,200,080	9,261,052	7,895,726	7,807,444	7,833,015	7,847,089	7,867,319	7,883,133	7,904,356	(62,711)	-1%
Expenditures by Type											
Debt Service											
Principal	6,997,472	7,147,038	5,931,732	-	6,076,557	6,236,519	6,406,619	6,581,863	6,767,255	144,825	2%
Interest & Fees	2,161,709	2,004,813	1,849,494	923,098	1,708,458	1,562,570	1,412,700	1,253,270	1,089,101	(141,036)	-8%
Total Expenditures	9,159,181	9,151,851	7,781,226	923,098	7,785,015	7,799,089	7,819,319	7,835,133	7,856,356	3,789	0%
Net Surplus / (Deficit)	40,899	109,202	114,500	6,884,346	48,000	48,000	48,000	48,000	48,000		
Beginning Cash Balance	814,230	857,884	966,030		1,080,530	1,128,530	1,176,530	1,224,530	1,272,530		
Cash Adjustments	2,755	(1,056)	-		-	-	-	-	-		
Ending Cash Balance	857,884	966,030	1,080,530		1,128,530	1,176,530	1,224,530	1,272,530	1,320,530		
Cash Reserves Target	857,884	966,030	1,080,530		1,128,530	1,176,530	1,224,530	1,272,530	1,320,530		
										Cash Reserves Target	
										100% cash reserves per	
										bond covenants	

Fund Purpose:

This fund is used to pay all debt service obligations for Sewage Works.

Explanation of Revenue Sources:

This fund receives transfers from the Sewage Works Operating Fund (#641) to satisfy bond covenants and pay for debt service principal and interest on outstanding debt. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Current debt includes:

- 2009 Sewage Works Revenue Bonds, State Revolving Fund - final payment 12/1/28, (debt schedule #70)
- 2010 Sewage Works Revenue Bonds - final payment 12/1/30, (debt schedule #80)
- 2011 Sewage Works Revenue Bonds - final payment 12/1/31, (debt schedule #93)
- 2012 Sewage Works Revenue Bonds - final payment 12/1/32, (debt schedule #101)
- 2013A Sewage Works Revenue Bonds - final payment 12/1/24, (debt schedule #105)
- 2015 Sewage Works Refunding Bonds, Refund 2006 & 2007 - final payment 12/1/25, (debt schedule #145)

Any interest earned on this fund's cash balance is transferred to the Sewage Works Operations Fund (#641).

Fund 653 - Sewage Debt Service Reserve

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance 2019-2020	%
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
						2021	2022	2023	2024		
Revenue											
Interest Earnings	26,716	65,897	84,395	39,049	45,000	45,000	45,000	45,000	45,000	(39,395)	-47%
Total Revenue	26,716	65,897	84,395	39,049	45,000	45,000	45,000	45,000	45,000	(39,395)	-47%
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	26,716	65,897	84,395	39,049	45,000	45,000	45,000	45,000	45,000		
Beginning Cash Balance	4,111,633	4,138,349	4,204,246		4,288,641	4,333,641	4,378,641	4,423,641	4,468,641	Cash Reserves Target 100% cash reserves per bond covenants and Crowe Horwath	
Cash Adjustments	-	-	-		-	-	-	-	-		
Ending Cash Balance	4,138,349	4,204,246	4,288,641		4,333,641	4,378,641	4,423,641	4,468,641	4,513,641		
Cash Reserves Target	4,138,349	4,204,246	4,288,641		4,333,641	4,378,641	4,423,641	4,468,641	4,513,641		
Fund Purpose:											
This fund accounts for required debt service reserves as required by bond documents.											
Explanation of Revenue Sources:											
This fund receives revenue from interest earned on the fund's cash balance.											
Explanation of Expenditures and Significant Changes/Variations:											
The debt service reserve amount is used towards the last debt service payment.											

Fund 654 - Sewage Works Customer Deposit

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance 2019-2020	%
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
						2021	2022	2023	2024		
Revenue											
Interest Earnings	-	-	600	-	25,000	25,000	25,000	25,000	25,000	24,400	4067%
Total Revenue	-	-	600	-	25,000	25,000	25,000	25,000	25,000	24,400	4067%
Expenditures by Type											
Interfund Transfers Out	-	-	600	-	25,000	25,000	25,000	25,000	25,000	24,400	4067%
Total Expenditures	-	-	600	-	25,000	25,000	25,000	25,000	25,000	24,400	4067%
Net Surplus / (Deficit)	-	-	-	-	-	-	-	-	-		
Beginning Cash Balance	-	-	-		-	-	-	-	-	Cash Reserves Target 100% cash reserves for customer deposits	
Cash Adjustments	-	-	-		-	-	-	-	-		
Ending Cash Balance	-	-	-		-	-	-	-	-		
Cash Reserves Target	-	-	-		-	-	-	-	-		
Fund Purpose:											
This fund was established to retain the security deposits collected from utility customers. Upon termination of service, the security deposited is refunded in the form of a credit to the customer's final bill.											
Explanation of Revenue Sources:											
This fund receives revenue from interest earned on the fund's cash balance.											
Explanation of Expenditures and Significant Changes/Variations:											
Interest earned on this fund's cash balance is transferred to the Sewage Works Operations Fund (#641).											

Fund 655 - Project ReLeaf

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
							2021	2022	2023			2024
Revenue												
Charges for Services	444,734	447,240	447,139	223,731	451,610	456,126	460,688	465,295	469,948	4,471	1%	
Interest Earnings	8,114	14,198	13,750	7,200	4,949	5,278	5,654	6,077	6,549	(8,801)	-64%	
Total Revenue	452,847	461,438	460,889	230,931	456,559	461,404	466,342	471,372	476,497	(4,330)	-1%	
Expenditures by Type												
Personnel												
Salaries & Wages	28,198	43,222	72,660	2,314	73,920	73,920	73,920	73,920	73,920	1,260	2%	
Fringe Benefits	2,157	3,307	5,559	139	5,655	5,655	5,655	5,655	5,655	96	2%	
Total Personnel	30,355	46,529	78,219	2,453	79,575	79,575	79,575	79,575	79,575	1,356	2%	
Supplies	3,092	1,184	-	-	5,000	5,000	5,000	5,000	5,000	5,000	-	
Services & Charges												
Repairs & Maintenance	10,591	9,606	-	7,860	-	-	-	-	-	-	-	
Interfund Allocations	32,400	31,381	40,243	20,119	42,385	43,411	44,462	45,540	46,646	2,142	5%	
Debt Service												
Principal	70,659	48,404	-	-	-	-	-	-	-	-	-	
Interest & Fees	1,560	576	-	-	-	-	-	-	-	-	-	
Other Services & Charges	6,245	5,773	6,500	1,649	6,500	6,565	6,631	6,697	6,764	-	0%	
Interfund Transfers Out	350,000	550,000	550,000	275,000	300,000	300,000	300,000	300,000	300,000	(250,000)	-45%	
Total Services & Charges	471,454	645,740	596,743	304,627	348,885	349,976	351,093	352,237	353,410	(247,858)	-42%	
Total Expenditures	504,901	693,453	674,962	307,080	433,460	434,551	435,668	436,812	437,985	(241,502)	-36%	
Net Surplus / (Deficit)	(52,054)	(232,015)	(214,073)	(76,149)	23,099	26,853	30,674	34,560	38,512			
Beginning Cash Balance	871,573	822,096	594,755		380,682	403,781	430,634	461,308	495,868	Cash Reserves Target 25% of Annual expenditures		
Cash Adjustments	2,577	4,674	-		-	-	-	-	-			
Ending Cash Balance	822,096	594,755	380,682		403,781	430,634	461,308	495,868	534,380			
Cash Reserves Target	126,225	173,363	168,741		108,365	108,638	108,917	109,203	109,496			

Fund Purpose:

This fund accounts for the fall and spring leaf collection program. This program is managed by the Department of Public Works through the Streets division.

This fund was established in 1989 (ordinance 8007-89) in response to the problems brought about by the layers of dead leaves that collect in the fall. The City instituted a leaf pick-up program, called "Operation Re-Leaf," which encompassed using leaf vacuums as the primary collection tool. The City collects and disposes of leaves for residents to mitigate the practice of burning leaves. Burning leaves impacts air quality and can cause house/wild fires.
(Ord. No. 7895-88, § 1; Ord. No. 8023-89, § 1; Ord. No. 9641-05, § I, 11-18-05)

Explanation of Revenue Sources:

Beginning in the fall 1989, the service charge per customer for this program was eighteen cents (\$0.18) per month per household. Starting January 1, 2006, the charge was increased to ninety-nine cents (\$0.99) per month per household. The charge is included on residents' utility bills. There are currently 37,638 customers who pay for this service.
This fund also receives revenue from interest earned on the fund's cash balance.

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

In 2017, in an effort to attract candidates who will stay for the entire program, the hourly wage was increased from \$10.20 per hour to \$13.00 per hour with the possibility of a \$3.00 an hour attendance bonus for those employees who work until the last day of the program. In 2018, the hourly wage was increased to a flat \$16.00 per hour. In addition, a job fair was held with on-site interviews for those who attended. This approach, coupled with the increased hourly wage, improved retention. The City plans to continue this practice.

Interfund Transfers Out are for supervisory wages, supplies, fuel, vector repairs, and other expenses paid for by the Streets division in the Motor Vehicle Highway Fund (#202). Currently, the leaf pickup program does not fund itself and the City has been spending down this fund's cash balance. As a result, the amount transferred to the Motor Vehicle Highway Fund (#202) has been reduced going forward. The City will look for ways to better fund this program.



Fund 667 - Storm Sewer Fund

Fund Type	Enterprise Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance	%
						2021	2022	2023	2024	2019-2020	Change
Revenue											
Charges for Services	-	-	600,000	6,723	1,041,360	1,041,360	1,041,360	1,041,360	1,041,360	441,360	74%
Interest Earnings	-	-	835	-	-	-	-	-	-	(835)	-100%
Total Revenue	-	-	600,835	6,723	1,041,360	1,041,360	1,041,360	1,041,360	1,041,360	440,525	73%
Expenditures by Type											
Services & Charges											
Professional Services	-	-	100,000	13,275	-	-	-	-	-	(100,000)	-100%
Total Services & Charges	-	-	100,000	13,275	-	-	-	-	-	(100,000)	-100%
Capital											
Infrastructure	-	-	500,000	23,677	825,000	1,000,000	1,035,000	1,035,000	1,040,000	325,000	65%
Total Capital	-	-	500,000	23,677	825,000	1,000,000	1,035,000	1,035,000	1,040,000	325,000	65%
Total Expenditures	-	-	600,000	36,952	825,000	1,000,000	1,035,000	1,035,000	1,040,000	225,000	38%
Net Surplus / (Deficit)	-	-	835	(30,229)	216,360	41,360	6,360	6,360	1,360		
Beginning Cash Balance	-	-	-	-	835	217,195	258,555	264,915	271,275	Cash Reserves Target 25% of Annual expenditures	
Cash Adjustments	-	-	-	-	-	-	-	-			
Ending Cash Balance	-	-	835	-	217,195	258,555	264,915	271,275	272,635		
Cash Reserves Target	-	-	150,000	-	206,250	250,000	258,750	258,750	260,000		

Fund Purpose:

On January 14, 2019, the Common Council passed an ordinance to establish a storm water user fee (ordinance 10633-19). This fund was established to track receipt of the storm water fee revenue and expense of that revenue on storm water projects.

- The storm sewer system consist of sewers, storm inlets, catch basins, manholes, curbs, gutters, ditches, swales, retention and/or detention ponds or basins, dams, and flood control facilities designed for the collection, control, transport or discharge of stormwater. A stormwater utility fee is a fee that produces revenue dedicated to improving drainage, controlling flooding, improving water quality and implementing regulations.

Explanation of Revenue Sources:

The storm water fee structure is a flat rate of \$2 per month for residential customers and \$5 per month for non-residential customers. The fee took effect on June 1, 2019.

- This storm water user rate shall apply for a period of at least two years with subsequent transition to a rate based upon the quantity of impervious surface area in a parcel of real estate after study and evaluation by the City's Department of Public Works and upon Common Council approval.

Explanation of Expenditures and Significant Changes/Variations:

Actual stormwater needs top around \$3,000,000 in areas such as Riverbank Stabilization, downspout disconnection plan, drainage projects, South Bend Dam, Flood Mitigation, Western Avenue Phase III Storm Sewer, and the Michigan Street Separation. However the proposed area for the 2020 budget are as follow: downspout disconnection program, street drainage corrections, stormwater study, DSSMR for South Bend Dam, and miscellaneous drainage repairs. \$375,000 for storm water projects also budgeted in the Sewage Works Capital Fund (#642).

What is a storm sewer system?

- The storm sewer system consists of sewers, storm inlets, catch basins, manholes, curbs, gutters, ditches, swales, retention and/or detention ponds or basins, dams, and flood control facilities designed for the collection, control, transport or discharge of stormwater.

What is a storm sewer utility fee?

- A storm sewer utility fee is a fee that produces revenue dedicated to improving drainage, controlling flooding, improving water quality and implementing regulations. The fee is charged to a property based on the potential runoff resulting from a property in a storm event.

Why is the fee necessary?

- Aging infrastructure
- Unresolved issues
- Equity
- Funding
- Mandatory

The state of the Infrastructure:

Aging infrastructure is all around us. These buried assets are often forgotten about.

Key Issues:

- Flooding – real, growing and unresolved: alleviate pressure on Sanitary/Combined and add sewers where non-existent
- Infrastructure – aging, failing
- Quality of life – service values and property values
- Sustainability: green approaches to storm and MS-4 Compliance

How to Fund a Storm Utility

How was the management and operation of storm sewer funded before the fee?

- Little funding has been available. The funding that has been provided was through Wastewater and Road funding.

How is the fee calculated?

- The fee structure is based on a flat rate of \$2/residential customer/month and a tiered rate for non-residential customer/month of \$4, \$8, or \$20 depending on the amount of impervious surface.

Are any properties exempt?

- All properties are subject to the storm sewer utility fee, except unimproved lots and the public right-of-way.

Storm Sewer Capital Needs

Professional Services

- Riverbank Stabilization - \$200,000
- Downspout Disconnection Plan - \$100,000

Capital Improvement Projects

- Drainage Projects - \$800,000
- Riverbank Stabilization - \$150,000
- South Bend Dam - \$500,000
- Flood Mitigation - \$500,000
- Western Avenue Phase III Storm Sewer - \$400,000
- Michigan Street Separation - \$250,000

Operations & Maintenance

- TBD in the future

Total Expenses: \$2.9M



PUBLIC SAFETY FUNDS

Fund 216 - Police State Seizures

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
						2021	2022	2023	2024		
Revenue											
Intergov./ Shared Revenues	18,684	36,737	30,000	1,060	30,000	30,000	30,000	30,000	30,000	-	0%
Interest Earnings	2,243	3,692	5,390	2,660	2,281	2,005	1,726	1,443	1,157	(3,109)	-58%
Other Income	24,840	300	310	200	-	-	-	-	-	(310)	-100%
Total Revenue	45,767	40,730	35,700	3,920	32,281	32,005	31,726	31,443	31,157	(3,419)	-10%
Expenditures by Type											
Services & Charges											
Education & Training	-	-	20,000	-	20,000	20,000	20,000	20,000	20,000	-	0%
Other Services & Charges	5,868	7,856	12,000	-	12,000	12,000	12,000	12,000	12,000	-	0%
Total Services & Charges	5,868	7,856	32,000	-	32,000	32,000	32,000	32,000	32,000	-	0%
Capital	63,338	-	-	-	45,000	22,500	22,500	22,500	22,500	45,000	-
Total Expenditures	69,206	7,856	32,000	-	77,000	54,500	54,500	54,500	54,500	45,000	141%
Net Surplus / (Deficit)	(23,439)	32,873	3,700	3,920	(44,719)	(22,495)	(22,774)	(23,057)	(23,343)		
Beginning Cash Balance	217,224	194,467	227,103		230,803	186,084	163,589	140,815	117,758	Cash Reserves Target	
Cash Adjustments	682	(237)	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	194,467	227,103	230,803		186,084	163,589	140,815	117,758	94,415		
Cash Reserves Target	17,302	1,964	8,000		19,250	13,625	13,625	13,625	13,625		
Fund Purpose:											
This fund accounts for law enforcement expenditures financed by the state or local agencies authorized sale of confiscated property.											
Explanation of Revenue Sources:											
This fund receives revenue from the state or local agencies authorized sale of confiscated property. This fund's revenue stream is not a steady flow. It is dependent upon the processing and release of funds from the State for seized assets in drug activities. This fund also receives revenue from interest earned on the fund's cash balance.											
Explanation of Expenditures and Significant Changes/Variations:											
Expenditures are budgeted for law enforcement training and various Police Department expenses.											

Fund 218 - Police Curfew Violations

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
						2021	2022	2023	2024		
Revenue											
Fines, Forfeitures, and Fees	160	138	200	25	200	200	200	200	200	-	0%
Interest Earnings	116	232	300	153	147	138	130	122	113	(153)	-51%
Donations	-	750	-	-	-	-	-	-	-	-	-
Total Revenue	277	1,120	500	178	347	338	330	322	313	(153)	-31%
Expenditures by Type											
Services & Charges											
Other Services & Charges	-	854	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0%
Total Expenditures	-	854	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0%
Net Surplus / (Deficit)	277	266	(500)	178	(653)	(662)	(670)	(678)	(687)		
Beginning Cash Balance	12,541	12,860	13,109		12,609	11,956	11,294	10,624	9,946	Cash Reserves Target	
Cash Adjustments	42	(16)	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	12,860	13,109	12,609		11,956	11,294	10,624	9,946	9,259		
Cash Reserves Target	-	214	250		250	250	250	250	250		
Fund Purpose:											
This fund accounts for monies received from Juvenile Positive Assistance. Juvenile Positive Assistance accounts for monies received from penalties paid for curfew violations.											
Explanation of Revenue Sources:											
This fund receives monies from Juvenile Positive Assistance and from the curfew ordinance violation fines. This fund also receives revenue from interest earned on the fund's cash balance.											
Explanation of Expenditures and Significant Changes/Variations:											
In recent years, this fund has received very little revenue. The Police Department has not been spending this fund's cash balance in order to let the fund build up a better cash reserve.											

Fund 220 - Law Enforcement Continuing Education

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
			2021	2022		2023	2024					
Revenue												
Charges for Services	124,345	124,980	152,292	64,514	120,000	120,000	120,000	120,000	120,001	(32,292)	-21%	
Fines, Forfeitures, and Fees	121,171	78,353	118,025	53,326	111,000	111,000	121,000	121,000	121,000	(7,025)	-6%	
Interest Earnings	6,078	9,917	9,300	4,673	2,121	1,992	1,985	1,979	1,973	(7,179)	-77%	
Donations	1,125	525	2,000	-	1,000	1,000	1,000	1,000	1,000	(1,000)	-50%	
Other Income	25,457	17,621	53,093	37,119	21,000	21,000	21,000	21,000	21,000	(32,093)	-60%	
Total Revenue	278,175	231,395	334,710	159,631	255,121	254,992	264,985	264,979	264,974	(79,589)	-24%	
Expenditures by Type												
Supplies	137,658	173,990	295,556	102,924	160,500	100,500	100,500	100,500	100,500	(135,056)	-46%	
Services & Charges												
Professional Services	180,000	-	-	-	-	-	-	-	-	-	-	
Education & Training	79,173	77,133	91,990	48,637	80,000	80,000	80,000	80,000	80,000	(11,990)	-13%	
Travel	35,418	40,706	60,000	20,425	50,000	40,000	40,000	40,000	40,000	(10,000)	-17%	
Other Services & Charges	66,073	65,622	70,000	33,218	55,000	45,000	45,000	45,000	45,000	(15,000)	-21%	
Total Services & Charges	360,664	183,461	221,990	102,280	185,000	165,000	165,000	165,000	165,000	(36,990)	-17%	
Total Expenditures	498,322	357,452	517,546	205,204	345,500	265,500	265,500	265,500	265,500	(172,046)	-33%	
Net Surplus / (Deficit)	(220,147)	(126,057)	(182,836)	(45,573)	(90,379)	(10,508)	(515)	(521)	(526)			
Beginning Cash Balance	836,137	573,049	446,232		263,396	173,017	162,509	161,994	161,473			
Cash Adjustments	(42,940)	(760)			-	-	-	-	-			
Ending Cash Balance	573,049	446,232	263,396		173,017	162,509	161,994	161,473	160,947			
Cash Reserves Target	124,580	89,363	129,387		86,375	66,375	66,375	66,375	66,375			
										Cash Reserves Target	25% of Annual expenditures	

Fund Purpose:
This fund was established to fund the continuing education for the officers of the South Bend Police Department.

Explanation of Revenue Sources:
This fund is funded by fees from accident reports, gun permits, false alarm and loud noise fines. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Expenditures include educational materials and equipment, conference and training registration, and travel costs for conferences/trainings. In recent years, the Police Department has been spending down the cash balance in this fund as they attend various trainings and purchase new equipment. This fund's revenues will not be able to support current spending levels. In the future, the Police Department may look for other budget sources to fund education and training, such as paying for it out of the Police Department's budget in the General Fund (#101).

Fund 249 - Public Safety LOIT

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
			2021	2022		2023	2024					
Revenue												
Local Income Taxes	7,467,618	8,487,336	9,205,130	4,924,852	8,766,330	8,766,330	8,766,330	8,766,330	8,766,330	(438,800)	-5%	
Interest Earnings	8,413	22,175	65,100	25,989	10,000	10,000	10,000	10,000	10,000	(55,100)	-85%	
Total Revenue	7,476,031	8,509,511	9,270,230	4,950,842	8,776,330	8,776,330	8,776,330	8,776,330	8,776,330	(493,900)	-5%	
Expenditures by Dept												
Police	4,169,424	4,265,266	4,454,976	1,715,033	4,619,658	4,717,806	4,817,278	4,922,726	5,029,554	164,682	4%	
Fire	3,259,676	3,273,458	4,111,579	1,679,043	4,330,887	4,425,635	4,521,642	4,623,554	4,726,776	219,308	5%	
Total by Dept	7,429,100	7,538,724	8,566,555	3,394,076	8,950,545	9,143,441	9,338,920	9,546,280	9,756,330	383,990	4%	
Expenditures by Type												
Personnel												
Salaries & Wages	5,440,721	5,514,445	6,614,606	2,604,077	6,623,926	6,748,812	6,876,184	7,006,139	7,138,683	9,320	0%	
Fringe Benefits	1,988,378	2,024,279	1,951,949	789,999	2,326,619	2,394,629	2,462,736	2,540,141	2,617,647	374,670	19%	
Total Expenditures	7,429,100	7,538,724	8,566,555	3,394,076	8,950,545	9,143,441	9,338,920	9,546,280	9,756,330	383,990	4%	
Net Surplus / (Deficit)	46,931	970,787	703,675	1,556,766	(174,215)	(367,111)	(562,590)	(769,950)	(980,000)			
Beginning Cash Balance	938,797	988,905	1,958,708		2,662,383	2,488,168	2,121,057	1,558,467	788,517			
Cash Adjustments	3,176	(984)	-		-	-	-	-	-			
Ending Cash Balance	988,905	1,958,708	2,662,383		2,488,168	2,121,057	1,558,467	788,517	(191,483)			
Cash Reserves Target	594,328	603,098	685,324		716,044	731,475	747,114	763,702	780,506			
										Cash Reserves Target	8% of Annual expenditures - one month reserve	

Fund Purpose:
The Public Safety Local Option Income Tax (LOIT) Fund was established in 2010 due to Indiana's property tax "circuit breaker" system that effectively limited property tax receipts. This fund can only be used to pay for Public Safety personnel.

Explanation of Revenue Sources:
The City has adopted a special income tax of one quarter of one percent (0.25%) to be used solely for the salaries of public safety employees who were formerly paid by property taxes. Public Safety Local Option Income Tax (LOIT) revenue is expected to increase approximately 2% per year.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
There are no significant changes in expenditures as the collective bargaining agreement calls for 2% wage increase for Police and assume 2% for Fire. In 2020, one first class patrolman and one first class firefighter will be transferred from the General Fund (#101), bringing the total number of positions to 46 police officers and 46 firefighters.

Fund 278 - Take Home Vehicle Police

Fund Type	Internal Service Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
						2021	2022	2023	2024		
Revenue											
Interest Earnings	6,939	13,423	17,660	8,777	8,432	7,988	7,537	7,081	6,620	(9,228)	-52%
Other Income	1,960	3,507	5,500	2,633	5,720	5,720	5,720	5,720	5,720	220	4%
Total Revenue	8,899	16,930	23,160	11,410	14,152	13,708	13,257	12,801	12,340	(9,008)	-39%
Expenditures by Type											
Services & Charges											
Other Services & Charges	9,986	18,198	50,000	969	50,000	50,000	50,000	50,000	50,000	-	0%
Total Expenditures	9,986	18,198	50,000	969	50,000	50,000	50,000	50,000	50,000	-	0%
Net Surplus / (Deficit)	(1,088)	(1,268)	(26,840)	10,440	(35,848)	(36,292)	(36,743)	(37,199)	(37,660)		
Beginning Cash Balance	751,530	752,925	750,703		723,863	688,015	651,723	614,980	577,781	Cash Reserves Target Set dollar amount of \$750,000	
Cash Adjustments	2,483	(954)	-		-	-	-	-	-		
Ending Cash Balance	752,925	750,703	723,863		688,015	651,723	614,980	577,781	540,121		
Cash Reserves Target	750,000	750,000	750,000		750,000	750,000	750,000	750,000	750,000		

Fund Purpose:

This fund pays for police vehicle off duty accident claims.

Explanation of Revenue Sources:

This fund charges police officers for liability insurance for take home police vehicles. Deductions from officers are made in accordance with an agreement with the Fraternal Order of Police (FOP). The agreement calls for the suspension of the deduction based on the price of gas and the balance of cash in this fund. The decrease in revenue is the result of suspending the payroll deduction for sworn officers as outlined in the agreement between the Police Department and the FOP. This fund receives revenue from interest earned on the fund's cash balance. As the fund's cash balance dips below the reserve requirement set by the FOP, the City anticipate the deduction will be increased.



Explanation of Expenditures and Significant Changes/Variations:

Expenditures are driven by the number of off duty accident claims. Claims have been minimal in this fund since it was created.

Fund 280 - Police Block Grants

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
						2021	2022	2023	2024		
Revenue											
Interest Earnings	36	70	90	47	51	51	52	53	53	(39)	-43%
Total Revenue	36	70	90	47	51	51	52	53	53	(39)	-43%
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	36	70	90	47	51	51	52	53	53		
Beginning Cash Balance	3,879	3,927	3,992		4,082	4,133	4,184	4,236	4,289	Cash Reserves Target No reserve requirement - Grant fund - spend down to zero	
Cash Adjustments	13	(5)	-		-	-	-	-	-		
Ending Cash Balance	3,927	3,992	4,082		4,133	4,184	4,236	4,289	4,342		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This fund has been used to account for certain Police grants.

Explanation of Revenue Sources:

Currently, this fund only receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Justice Assistance Grant 2009-SB-B9-1280 was essentially completed in 2014. There are no open grants at this time.

Fund 287 - Fire Department Capital

Fund Type	Capital Funds				Control	City Funds					
	2017	2018	2019	2020		Forecast				Budget	
	Actual	Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024	Variance 2019-2020	% Change
Revenue											
Intergov./ Grants	-	-	75,000	-	75,000	75,000	75,000	75,000	75,000	-	0%
Charges for Services	3,210,349	1,616,582	500,000	-	1,801,814	1,837,850	1,874,607	1,912,099	1,950,341	1,301,814	260%
Interest Earnings	38,066	79,982	71,960	43,360	8,303	9,246	9,340	8,515	6,650	(63,657)	-88%
Other Income	-	3,515	25,437	2,500	-	-	-	-	-	(25,437)	-100%
Interfund Transfers In	-	27,741	545,695	272,848	-	-	-	-	-	(545,695)	-100%
Total Revenue	3,248,415	1,727,820	1,218,092	318,708	1,885,117	1,922,096	1,958,947	1,995,614	2,031,991	667,025	55%
Expenditures by Type											
Supplies	-	39,950	18,800	18,800	-	-	-	-	-	(18,800)	-100%
Services & Charges											
Professional Services	264,051	25,402	11,636	-	-	-	-	-	-	(11,636)	-100%
Repairs & Maintenance	118	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	401,821	361,561	436,250	216,099	698,185	636,053	747,144	843,568	945,189	261,935	60%
Interest & Fees	189,641	75,481	43,725	23,136	70,888	58,444	57,206	71,501	86,020	27,163	62%
Other Services & Charges	471,088	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	505,276	726,207	354,166	743,936	750,661	746,936	747,836	752,961	17,729	2%
Total Services & Charges	1,326,719	967,721	1,217,818	593,400	1,513,009	1,445,158	1,551,286	1,662,905	1,784,170	295,191	24%
Capital											
Land Improvements	385,595	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	20,666	38,741	1,460,901	17,910	250,000	250,000	250,000	250,000	250,000	(1,210,901)	-83%
Motor Equipment	762,499	674,323	947,586	612,880	-	-	-	-	-	(947,586)	-100%
Machinery & Equipment	75,000	206,172	967,170	456,314	160,000	150,000	150,000	150,000	150,000	(807,170)	-83%
Total Capital	1,243,760	919,235	3,375,657	1,087,104	410,000	400,000	400,000	400,000	400,000	(2,965,657)	-88%
Total Expenditures	2,570,479	1,926,906	4,612,275	1,699,305	1,923,009	1,845,158	1,951,286	2,062,905	2,184,170	(2,689,266)	-58%
Net Surplus / (Deficit)	677,936	(199,086)	(3,394,183)	(1,380,597)	(37,892)	76,938	7,661	(67,291)	(152,179)		
Beginning Cash Balance	3,629,534	4,314,122	4,109,519		715,336	677,444	754,382	762,043	694,752		
Cash Adjustments	6,652	(5,516)	-		-	-	-	-	-		
Ending Cash Balance	4,314,122	4,109,519	715,336		677,444	754,382	762,043	694,752	542,573		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Cash Reserves Target
No reserve requirement - Capital fund - spend down to zero

Fund Purpose:

This fund was established in 2015 to track capital expenditures of the South Bend Fire Department. Capital purchases include fire apparatuses, ambulances, and major construction projects.

Explanation of Revenue Sources:

This fund received revenue from Medicaid settlements prior to 2019. In 2020, the interfund transfer from the EMS Operating Fund (#288) will be replaced by payments from St Joseph County for the City providing EMS services. Revenue received from various grants for equipment or other capital is deposited here. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Capital spending includes Fire Department fleet needs as well as updates and repair & maintenance to Fire Department facilities. To keep the fleet within a serviceable life span, generally the City aims to purchase 2 pumper trucks every 3 years and an aerial apparatus every 5 years. The City also purchases or refurbishes an ambulance each year. The Fire Department also uses this fund to replace necessary equipment such as self contained briefing apparatus (SCBA), cardiac monitors, and turnout gear.

In recent years, the City has begun purchasing equipment through five year capital leases. The budgeted expenditures for debt service principal and interest have increased as the capital expenditures for vehicles and equipment has gone down.

Interfund Transfers Out includes transfers to debt service funds for principal and interest payments on two different bonds: 2013 EMS/Fire Station/Tower Bonds (final payment 2/1/33, debt schedule #116) and 2018 General Obligation Bonds-Fire Station #9 (final payment 1/15/38, debt schedule #168).



Fund 288 - Emergency Medical Services Operating

Fund Type	Enterprise Funds				Control	City Funds					
	2017	2018	2019		2020	Forecast				Budget	
	Actual	Actual	Amended	06/30/19	Adopted	2021	2022	2023	2024	Variance	%
			Budget	Actual	Budget					2019-2020	Change
Revenue											
Licenses & Permits	21,220	24,659	24,000	11,741	-	-	-	-	-	(24,000)	-100%
Charges for Services	5,558,187	6,217,287	5,473,284	2,815,616	-	-	-	-	-	(5,473,284)	-100%
Fines, Forfeitures, and Fees	1,600	225	2,500	1,275	-	-	-	-	-	(2,500)	-100%
Interest Earnings	24,597	48,596	59,150	29,063	-	-	-	-	-	(59,150)	-100%
Donations	1,170	200	-	-	-	-	-	-	-	-	-
Other Income	17,256	21,159	5,000	891	-	-	-	-	-	(5,000)	-100%
Interfund Transfers In	-	-	988,936	494,468	-	-	-	-	-	(988,936)	-100%
Total Revenue	5,624,031	6,312,126	6,552,870	3,353,053	-	-	-	-	-	(6,552,870)	-100%
Expenditures by Type											
Personnel											
Salaries & Wages	3,430,857	3,712,912	4,090,348	2,049,871	-	-	-	-	-	(4,090,348)	-100%
Health Insurance	696,843	723,646	508,344	261,840	-	-	-	-	-	(508,344)	-100%
Fringe Benefits	600,307	645,395	682,048	371,610	-	-	-	-	-	(682,048)	-100%
Total Personnel	4,728,007	5,081,953	5,280,740	2,683,321	-	-	-	-	-	(5,280,740)	-100%
Supplies	290,594	341,657	411,762	134,727	-	-	-	-	-	(411,762)	-100%
Services & Charges											
Professional Services	26,491	157,713	90,610	17,859	-	-	-	-	-	(90,610)	-100%
Utilities	8,475	18,800	33,000	4,607	-	-	-	-	-	(33,000)	-100%
Education & Training	84,652	44,560	25,200	2,409	-	-	-	-	-	(25,200)	-100%
Repairs & Maintenance	179,959	127,347	189,603	24,943	-	-	-	-	-	(189,603)	-100%
Interfund Allocations	20,028	220,456	261,156	130,578	-	-	-	-	-	(261,156)	-100%
Debt Service											
Principal	304	-	1,044	-	-	-	-	-	-	(1,044)	-100%
Interest & Fees	14	-	49	-	-	-	-	-	-	(49)	-100%
Other Services & Charges	148,812	181,063	175,000	104,731	-	-	-	-	-	(175,000)	-100%
Interfund Transfers Out	-	-	-	-	1,771,992	-	-	-	-	1,771,992	-
Total Services & Charges	468,735	749,939	775,662	285,128	1,771,992	-	-	-	-	996,330	128%
Capital	-	19,811	37,505	-	-	-	-	-	-	(37,505)	-100%
Total Expenditures	5,487,336	6,193,361	6,505,669	3,103,175	1,771,992	-	-	-	-	(4,733,677)	-73%
Net Surplus / (Deficit)	136,695	118,765	47,201	249,878	(1,771,992)	-	-	-	-		
Beginning Cash Balance	1,755,548	1,829,976	1,961,341		2,008,542	236,550	236,550	236,550	236,550	Cash Reserves Target	
Cash Adjustments	(62,268)	12,601	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	1,829,976	1,961,341	2,008,542		236,550	236,550	236,550	236,550	236,550		
Cash Reserves Target	1,371,834	1,548,340	1,626,417		-	-	-	-	-		

Fund Purpose:

This fund accounted for the expenditures of the Emergency Medical Services (EMS) program. This Fund captured personnel and operating expenses primarily for Emergency Medical Services division and reflected a portion of the cost associated with operating ambulances.

Revenue received from EMS services was not sufficient to cover expenses. Keeping EMS in its own fund would require interfund transfers. Starting in 2020, EMS activities will be moved to the General Fund (#101). Moving EMS revenue and expenditures into the General Fund will simplify accounting. This includes 47 firefighters and 4 EMS billing personnel. Keeping firefighter EMS personnel in a separate budget proved impractical due to frequently changing assignments. EMS expenditures related to billing will be accounted for in separate division in the General Fund.

Fund 289 - HAZMAT

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Charges for Services	6,435	-	10,000	9,350	10,000	10,000	10,000	10,000	10,000	-	0%
Interest Earnings	218	451	600	278	238	241	244	247	250	(362)	-60%
Total Revenue	6,653	451	10,600	9,628	10,238	10,241	10,244	10,247	10,250	(362)	-3%
Expenditures by Type											
Supplies	5,964	8,834	10,472	529	10,000	10,000	10,000	10,000	10,000	(472)	-5%
Total Expenditures	5,964	8,834	10,472	529	10,000	10,000	10,000	10,000	10,000	(472)	-5%
Net Surplus / (Deficit)	689	(8,383)	128	9,100	238	241	244	247	250		
Beginning Cash Balance	26,727	27,506	19,085		19,213	19,451	19,692	19,936	20,183		
Cash Adjustments	89	(37)	-		-	-	-	-	-		
Ending Cash Balance	27,506	19,085	19,213		19,451	19,692	19,936	20,183	20,433		
Cash Reserves Target	1,491	2,209	2,618		2,500	2,500	2,500	2,500	2,500		
											Cash Reserves Target 25% of Annual expenditures

Fund Purpose:

This fund is used to account for the cost of the Hazardous Materials Response team. By ordinance the South Bend Fire Department charges businesses for Hazardous Materials Response. This typically happens once or twice a year. There are no budgeted positions in this fund, responses are made by firefighters of the South Bend Fire Department.

Explanation of Revenue Sources:

Funding is entirely dependent on the number of billable Hazardous Material responses in any given calendar year. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

In recent years, this fund has been used to purchase supplies for the HAZMAT response team. No major expenditures are planned.



Fund 291 - Indiana River Rescue

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		
Revenue											
Charges for Services	75,600	100,590	111,870	74,960	90,000	98,000	105,000	105,000	105,000	(21,870)	-20%
Interest Earnings	1,339	2,726	5,800	2,584	2,317	2,416	2,591	2,769	2,948	(3,483)	-60%
Donations	-	-	24,945	24,945	-	-	-	-	-	(24,945)	-100%
Other Income	-	5,152	-	-	-	-	-	-	-	-	-
Total Revenue	76,939	108,468	142,615	102,489	92,317	100,416	107,591	107,769	107,948	(50,298)	-35%
Expenditures by Type											
Personnel											
Salaries & Wages	3,000	3,000	13,000	462	3,000	3,000	3,000	3,000	3,000	(10,000)	-77%
Fringe Benefits	777	-	2,500	-	2,500	2,500	2,500	2,500	2,500	-	0%
Total Personnel	3,777	3,000	15,500	462	5,500	5,500	5,500	5,500	5,500	(10,000)	-65%
Supplies	16,299	13,277	43,745	4,628	18,500	18,500	18,500	18,500	18,500	(25,245)	-58%
Services & Charges											
Printing & Advertising	-	-	1,000	890	1,300	1,300	1,300	1,300	1,300	300	30%
Education & Training	4,289	2,054	11,000	7,007	9,000	9,000	9,000	9,000	9,000	(2,000)	-18%
Travel	5,629	9,845	14,500	705	15,000	15,000	16,000	16,000	16,000	500	3%
Repairs & Maintenance	65,298	21,764	49,520	7,520	43,000	43,000	43,000	43,000	43,000	(6,520)	-13%
Other Services & Charges	-	600	-	-	-	-	-	-	-	-	-
Total Services & Charges	75,215	34,264	76,020	16,122	68,300	68,300	69,300	69,300	69,300	(7,720)	-10%
Total Expenditures	95,291	50,541	135,265	21,211	92,300	92,300	93,300	93,300	93,300	(42,965)	-32%
Net Surplus / (Deficit)	(18,352)	57,927	7,350	81,278	17	8,116	14,291	14,469	14,648		
Beginning Cash Balance	141,771	123,859	181,646		188,996	189,013	197,129	211,420	225,889	Cash Reserves Target	
Cash Adjustments	440	(141)	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	123,859	181,646	188,996		189,013	197,129	211,420	225,889	240,537		
Cash Reserves Target	23,823	12,635	33,816		23,075	23,075	23,325	23,325	23,325		

Fund Purpose:

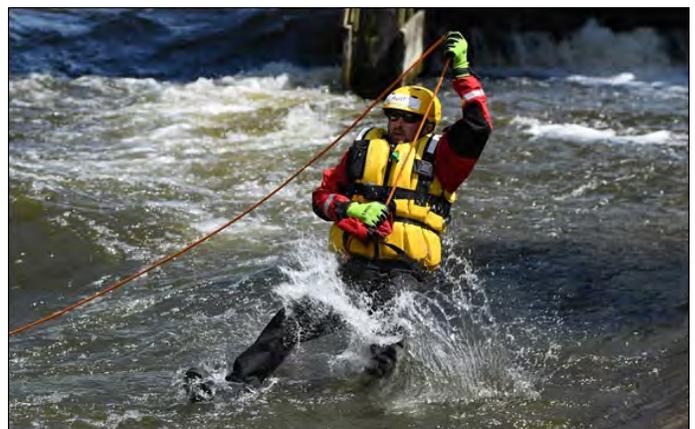
This fund is used to account for the revenue from tuition fees for students attending the Indiana River Rescue School (IRRS) and the expenditures of that revenue. There are typically 2-4 schools a year, each a week in duration. The IRRS is administered by the South Bend Fire Department under the direction of the Special Operations Bureau. The majority of instructors are comprised of South Bend Firefighters and Conservation Officers from the IDNR. The 5 day school includes extensive field training on the St. Joseph River and it's unique "L" shaped dam, and the East Race Waterway. The East Race Waterway is a 2000' run which winds through the heart of the city. It has been the site of many U.S. Olympic trials and World Class kayak events. It allows for realistic but controlled training in river rescue, what is now formally known as the premier training ground for "Swiftwater rescue." Class lectures will provide a background in theory and concepts that enables students to go directly to the water. Students become familiar with such equipment as inflatable boats, outboards, rescue ropes, rope rescue systems & necessary personal gear. Many of our teaching sites have actual accident histories.

Explanation of Revenue Sources:

This fund collects tuition fees for students attending the Indiana River Rescue School. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are for the maintenance and repair of rescue equipment and the wages for the instructors. No major expenditures are planned.



Fund 292 - Police Grants

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
						2021	2022	2023	2024		
Revenue											
Intergov./ Grants	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-
Expenditures by Type											
Services & Charges											
Other Services & Charges	28,178	21,735	-	-	-	-	-	-	-	-	-
Total Expenditures	28,178	21,735	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	(28,178)	(21,735)	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	76,628	48,451	26,716		26,716	26,716	26,716	26,716	26,716		Cash Reserves Target
Cash Adjustments	-	-	-		-	-	-	-	-		No reserve requirement -
Ending Cash Balance	48,451	26,716	26,716		26,716	26,716	26,716	26,716	26,716		Grant fund - spend down to
Cash Reserves Target	-	-	-		-	-	-	-	-		zero

Fund Purpose:
This fund was established to track the revenue and expenditures related to specific Federal Grants. Federal Grant revenue and expenditures are now tracked in Fund #295.

Explanation of Revenue Sources:
There isn't a source of revenue at this time. Per the grant restrictions, no interest is earned on the cash balance in this fund.

Explanation of Expenditures and Significant Changes/Variations:
There are no planned expenditures at this time.

Fund 294 - Regional Police Academy

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
						2021	2022	2023	2024		
Revenue											
Charges for Services	19,075	21,192	23,525	17,475	20,000	20,000	20,000	20,000	20,000	(3,525)	-15%
Interest Earnings	775	1,711	2,580	1,259	1,240	1,225	1,209	1,193	1,177	(1,340)	-52%
Other Income	50	-	175	175	-	-	-	-	-	(175)	-100%
Total Revenue	19,900	22,903	26,280	18,909	21,240	21,225	21,209	21,193	21,177	(5,040)	-19%
Expenditures by Type											
Supplies	765	190	1,500	-	1,500	1,500	1,500	1,500	1,500	-	0%
Services & Charges											
Education & Training	3,150	6,150	10,000	157	10,000	10,000	10,000	10,000	10,000	-	0%
Travel	-	-	1,500	-	1,500	1,500	1,500	1,500	1,500	-	0%
Other Services & Charges	4,721	5,249	9,500	3,120	9,500	9,500	9,500	9,500	9,500	-	0%
Total Services & Charges	7,871	11,399	21,000	3,278	21,000	21,000	21,000	21,000	21,000	-	0%
Total Expenditures	8,637	11,589	22,500	3,278	22,500	22,500	22,500	22,500	22,500	-	0%
Net Surplus / (Deficit)	11,264	11,314	3,780	15,632	(1,260)	(1,275)	(1,291)	(1,307)	(1,323)		
Beginning Cash Balance	75,941	87,473	98,680		102,460	101,200	99,925	98,634	97,327		Cash Reserves Target
Cash Adjustments	268	(108)	-		-	-	-	-	-		25% of Annual expenditures
Ending Cash Balance	87,473	98,680	102,460		101,200	99,925	98,634	97,327	96,004		
Cash Reserves Target	2,159	2,897	5,625		5,625	5,625	5,625	5,625	5,625		

Fund Purpose:
This fund was established to fund the cost of course material and instructors at the South Bend Police Academy.

Explanation of Revenue Sources:
The enforcement courses are offered to other police departments who pay a fee to attend the training. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
There are no major expenditures planned for this fund.

Fund 295 - COPS MORE Grant

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
							2021	2022	2023			2024
Revenue												
Intergov./ Grants	18,344	101,310	224,489	-	-	-	-	-	-	(224,489)	-100%	
Fines, Forfeitures, and Fees	9,840	12,766	10,000	5,132	10,000	10,000	10,000	10,000	10,000	-	0%	
Donations	-	-	6,800	2,050	-	-	-	-	-	(6,800)	-100%	
Other Income	44,776	14,012	23,000	1,949	20,000	-	-	-	-	(3,000)	-13%	
Interest Earnings	1,606	2,278	4,030	2,081	1,265	1,380	1,496	1,614	1,733	(2,765)	-69%	
Total Revenue	74,566	130,367	268,319	11,212	31,265	11,380	11,496	11,614	11,733	(237,054)	-88%	
Expenditures by Type												
Supplies	43,075	19,215	168,554	34,449	47,000	2,000	2,000	2,000	2,000	(121,554)	-72%	
Services & Charges												
Education & Training	-	-	300	300	-	-	-	-	-	(300)	-100%	
Other Services & Charges	133,759	43,835	58,050	23,326	45,000	-	-	-	-	(13,050)	-22%	
Total Services & Charges	133,759	43,835	58,350	23,626	45,000	-	-	-	-	(13,350)	-23%	
Capital	-	-	80,000	-	-	-	-	-	-	(80,000)	-100%	
Total Expenditures	176,834	63,050	306,904	58,074	92,000	2,000	2,000	2,000	2,000	(214,904)	-70%	
Net Surplus / (Deficit)	(102,268)	67,316	(38,585)	(46,862)	(60,735)	9,380	9,496	9,614	9,733			
Beginning Cash Balance	237,007	135,365	202,528		163,943	103,208	112,588	122,084	131,698	Cash Reserves Target		
Cash Adjustments	626	(153)			-	-	-	-	-	No reserve requirement -		
Ending Cash Balance	135,365	202,528	163,943		103,208	112,588	122,084	131,698	141,431	Grant fund - spend down to zero		
Cash Reserves Target	-	-	-		-	-	-	-	-			

Fund Purpose:
 This fund was established to track Federal Grants received for specific purposes outlined in each grant. In recent years, this fund has also been used to track donations and their associated expenditures.

Explanation of Revenue Sources:
 This fund receives revenue from various Federal and State Grants. The Community-Oriented Policing Services (COPS) Office of the Department of Justice offers grants through the Making Officer Redeployment Effective (MORE) program. The cash balance results from funds received from the grants along with impound towing fees.



Explanation of Expenditures and Significant Changes/Variations:
 In recent years, this fund has been used to pay for a youth boxing program. The South Bend Police Athletic League (PAL) relaunched in 2006 with the founding of the South Bend Police Boxing Club. This free program matches cops and youth ages 10-18 in a sports mentoring environment. The objective of the Boxing Club is to encourage young people to value peaceful and positive ways to resolve differences and frustrations. It's a way for youth to "put down" violence and death—and "put on" the boxing gloves for a better life. The PAL program is being expanded in 2020, with more funding budgeted in the Police Department's budget in the General Fund (#101). 2019 Capital - \$80,000 for 3D crime scene equipment.

Fund 299 - Police Federal Drug Enforcement

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
							2021	2022	2023			2024
Revenue												
Intergov./ Shared Revenues	1,823	6,201	50,000	-	5,000	5,000	5,000	5,000	5,000	(45,000)	-90%	
Intergov./ Grants	50,000	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	2,048	2,654	3,130	1,802	1,366	1,091	813	531	246	(1,764)	-56%	
Other Income	-	36,436	-	-	-	-	-	-	-	-	-	
Total Revenue	53,871	45,291	53,130	1,802	6,366	6,091	5,813	5,531	5,246	(46,764)	-88%	
Expenditures by Type												
Supplies	34,337	-	6,000	-	6,000	6,000	6,000	6,000	6,000	-	0%	
Other Services & Charges	16,372	-	-	-	-	-	-	-	-	-	-	
Capital	98,491	22,100	45,000	43,499	45,000	22,500	22,500	22,500	22,500	-	0%	
Total Expenditures	149,201	22,100	51,000	43,499	51,000	28,500	28,500	28,500	28,500	-	0%	
Net Surplus / (Deficit)	(95,329)	23,191	2,130	(41,696)	(44,634)	(22,409)	(22,687)	(22,969)	(23,254)			
Beginning Cash Balance	226,058	130,729	153,920		156,050	111,416	89,007	66,320	43,351	Cash Reserves Target		
Cash Adjustments	-	-	-		-	-	-	-	-	25% of Annual expenditures		
Ending Cash Balance	130,729	153,920	156,050		111,416	89,007	66,320	43,351	20,097			
Cash Reserves Target	37,300	5,525	12,750		12,750	7,125	7,125	7,125	7,125			

Fund Purpose:
 This fund was established to receive the Police Department's share of money acquired in Federal drug enforcement activity. Expenditures are to be used to fund drug enforcement and training.

Explanation of Revenue Sources:
 This fund's revenue stream is not a steady flow. It is dependent upon the processing and release of funds from the Fed for seized assets in drug activities. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
 Budgeted expenditures are for replacement of police cars and for supplies related to drug enforcement and training.

Fund 350 - 2018 Fire Station #9 Debt Service

Fund Type	Debt Service Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017	2018	2019	06/30/19		2020	Forecast					
	Actual	Actual	Amended Budget				Adopted Budget	2021	2022			2023
Revenue												
Interfund Transfers In	-	-	321,707	151,416	341,231	345,306	344,156	342,856	341,331	19,524	6%	
Total Revenue	-	-	321,707	151,416	341,231	345,306	344,156	342,856	341,331	19,524	6%	
Expenditures by Type												
Debt Service												
Principal	-	-	170,000	75,000	195,000	205,000	210,000	215,000	220,000	25,000	15%	
Interest & Fees	-	-	151,707	76,416	146,231	140,306	134,156	127,856	121,331	(5,476)	-4%	
Total Expenditures	-	-	321,707	151,416	341,231	345,306	344,156	342,856	341,331	19,524	6%	
Net Surplus / (Deficit)	-	-	-	-	-	-	-	-	-			
Beginning Cash Balance	-	-	-	-	-	-	-	-	-			
Cash Adjustments	-	-	-	-	-	-	-	-	-			
Ending Cash Balance	-	-	-	-	-	-	-	-	-			
Cash Reserves Target No reserve requirement												
Fund Purpose: This fund is used to pay for the semi-annual payment of debt service principal and interest to the bondholders for the General Obligation Bonds, Series 2018 (debt schedule #168). The bonds were issued to fund the replacement of Fire Station #9 and addition of a classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. The par amount of the General Obligation Bonds, Series 2018 was \$5,045,000 with a premium of \$37,316. The bonds were closed on March 29, 2018 with a net interest rate of 3.065%.												
Explanation of Revenue Sources: This fund receives interfund transfers from the Fire Department Capital Fund (#287) in the amount of the debt service payments.					Explanation of Expenditures and Significant Changes/Variations: The final bond payment is due 1/15/38.							

Fund 451 - 2018 Fire Station #9 Bond Capital

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017	2018	2019	06/30/19		2020	Forecast					
	Actual	Actual	Amended Budget				Adopted Budget	2021	2022			2023
Revenue												
Debt Proceeds	-	5,005,758	-	-	-	-	-	-	-	-	-	
Interest Earnings	-	55,108	40,380	30,839	3,854	3,902	3,950	3,999	4,049	(36,526)	-90%	
Total Revenue	-	5,060,866	40,380	30,839	3,854	3,902	3,950	3,999	4,049	(36,526)	-90%	
Expenditures by Type												
Bond Issuance Costs	-	138,575	-	-	-	-	-	-	-	-	-	
Capital	-	1,420,290	3,232,757	2,054,101	-	-	-	-	-	(3,232,757)	-100%	
Total Expenditures	-	1,558,865	3,232,757	2,054,101	-	-	-	-	-	(3,232,757)	-100%	
Net Surplus / (Deficit)	-	3,502,001	(3,192,377)	(2,023,261)	3,854	3,902	3,950	3,999	4,049			
Beginning Cash Balance	-	-	3,502,969	-	310,592	314,446	318,348	322,298	326,297			
Cash Adjustments	-	968	-	-	-	-	-	-	-			
Ending Cash Balance	-	3,502,969	310,592	-	314,446	318,348	322,298	326,297	330,346			
Cash Reserves Target No reserve requirement - Bond capital fund												
Fund Purpose: This fund is used to track the expenditures of the proceeds from the General Obligation Bonds, Series 2018. The bonds were issued to fund the replacement of Fire Station #9 and addition of a classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. Payment of debt service principal and interest to the bondholders will be recorded in the 2018 Fire Station #9 Bond Debt Service Fund (#350). Bond issuance costs were recorded in this fund per Ordinance 10576-18 section VII-(a).												
Explanation of Revenue Sources: The par amount of the General Obligation Bonds, Series 2018 was \$5,045,000 with a premium of \$37,316. The bonds were closed on March 29, 2018 with a net interest rate of 3.065%. The net proceeds after bond issuance costs were \$4,864,008. This amount was deposited into this fund to be used towards the approved capital projects.												
Explanation of Expenditures: Construction of Fire Station 9 was completed in 2019. The new station was constructed at the corner of Mishawaka Avenue and 21st Street and will house Engine 9, Medic 9, Boat 2, and accommodate up to seven assigned firefighters per day. The remaining bond capital proceeds will be used to construct an additional classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. It will be an approximately 3,000 square foot building and will house a rugged, divisible classroom with the capacity for 100 personnel and additional training props and storage areas.												



Fund 701 - Fire Pension

Fund Type	Trust & Agency Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017	2018	2019	2020		Forecast					
	Actual	Actual	Amended Budget	06/30/19 Actual		Adopted Budget	2021	2022	2023		
Revenue											
Intergov./ Shared Revenues	4,920,712	4,475,669	5,212,638	2,235,497	4,900,000	5,100,000	5,000,000	5,000,000	5,000,000	(312,638)	-6%
Interest Earnings	3,161	7,439	7,300	1,644	6,502	6,380	6,070	5,906	5,739	(798)	-11%
Other Income	1,889	9,010	-	-	-	-	-	-	-	-	-
Total Revenue	4,925,762	4,492,118	5,219,938	2,237,141	4,906,502	5,106,380	5,006,070	5,005,906	5,005,739	(313,436)	-6%
Expenditures by Type											
Personnel											
Salaries & Wages	4,625,409	4,636,193	5,105,307	2,215,237	4,791,361	5,108,392	5,023,392	5,011,392	5,011,392	(313,946)	-6%
Total Personnel	4,625,409	4,636,193	5,105,307	2,215,237	4,791,361	5,108,392	5,023,392	5,011,392	5,011,392	(313,946)	-6%
Supplies	10	67	300	-	100	100	100	100	100	(200)	-67%
Services & Charges											
Professional Services	3,000	3,202	5,000	4,000	6,000	6,000	6,000	6,000	6,000	1,000	20%
Travel	-	-	350	-	350	350	350	350	350	-	0%
Other Services & Charges	887	919	1,500	613	1,500	1,500	1,500	1,500	1,500	-	0%
Total Services & Charges	3,887	4,121	6,850	4,613	7,850	7,850	7,850	7,850	7,850	1,000	15%
Total Expenditures	4,629,305	4,640,381	5,112,457	2,219,850	4,799,311	5,116,342	5,031,342	5,019,342	5,019,342	(313,146)	-6%
Net Surplus / (Deficit)	296,457	(148,263)	107,481	17,291	107,191	(9,962)	(25,272)	(13,436)	(13,603)		
Beginning Cash Balance	167,278	464,746	315,853		423,334	530,525	520,563	495,291	481,855		
Cash Adjustments	1,011	(629)	-		-	-	-	-	-		
Ending Cash Balance	464,746	315,853	423,334		530,525	520,563	495,291	481,855	468,252		
Cash Reserves Target	462,931	464,038	511,246		479,931	511,634	503,134	501,934	501,934		
										Cash Reserves Target	10% of Annual expenditures
Fund Purpose:											
This fund accounts for the operation of a pension plan for former Fire Department employees and receives reimbursement from the State of Indiana. Retiree health insurance payments are not paid through this fund; this cost is not reimbursed by the state. Retiree health payments are paid through the regular Fire Department budget.											
Explanation of Revenue Sources:											
Pension relief payments are received from the state in arrears based on costs incurred in the prior year. Payments are typically received in June and September. This fund can have a negative cash balance when it is waiting to be reimbursed by the State. This fund also receives revenue from interest earned on the fund's cash balance.											
Explanation of Expenditures and Significant Changes/Variations:											
Expenditures are for the pension payments to retired firefighters or surviving spouses and for death benefits paid out. For the year 2020, there are no scheduled DROP (deferred retirement option plan) payments.											

Fund 702 - Police Pension

Fund Type	Trust & Agency Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017	2018	2019	2020		Forecast					
	Actual	Actual	Amended Budget	06/30/19 Actual		Adopted Budget	2021	2022	2023		
Revenue											
Intergov./ Shared Revenues	6,204,179	6,223,858	6,347,700	3,057,891	6,347,700	6,347,700	6,347,700	6,347,700	6,347,700	-	0%
Interest Earnings	6,279	14,743	14,180	4,806	12,428	18,302	26,479	36,989	49,861	(1,752)	-12%
Other Income	14,811	4,124	3,500	2,224	8,000	8,000	8,000	8,000	8,000	4,500	129%
Total Revenue	6,225,269	6,242,725	6,365,380	3,064,920	6,368,128	6,374,002	6,382,179	6,392,689	6,405,561	2,748	0%
Expenditures by Type											
Personnel											
Salaries & Wages	6,128,167	6,175,699	6,413,985	3,356,160	6,229,288	5,882,666	5,702,856	5,523,049	5,343,246	(184,697)	-3%
Fringe Benefits	683	261	3,717	-	3,717	3,717	3,717	3,717	3,717	-	0%
Total Personnel	6,128,850	6,175,960	6,417,702	3,356,160	6,233,005	5,886,383	5,706,573	5,526,766	5,346,963	(184,697)	-3%
Supplies	-	-	800	-	-	-	-	-	-	(800)	-100%
Services & Charges											
Professional Services	3,000	3,200	5,500	4,000	6,500	6,500	6,500	6,500	6,500	1,000	18%
Travel	-	-	500	-	500	500	500	500	500	-	0%
Other Services & Charges	973	979	1,400	646	1,400	1,400	1,400	1,400	1,400	-	0%
Total Services & Charges	3,973	4,179	7,400	4,646	8,400	8,400	8,400	8,400	8,400	1,000	14%
Total Expenditures	6,132,823	6,180,140	6,425,902	3,360,805	6,241,405	5,894,783	5,714,973	5,535,166	5,355,363	(184,497)	-3%
Net Surplus / (Deficit)	92,446	62,585	(60,522)	(295,885)	126,723	479,219	667,206	857,523	1,050,198		
Beginning Cash Balance	791,162	886,366	947,846		887,324	1,014,047	1,493,266	2,160,472	3,017,995		
Cash Adjustments	2,758	(1,105)	-		-	-	-	-	-		
Ending Cash Balance	886,366	947,846	887,324		1,014,047	1,493,266	2,160,472	3,017,995	4,068,193		
Cash Reserves Target	613,282	618,014	642,590		624,141	589,478	571,497	553,517	535,536		
										Cash Reserves Target	10% of Annual expenditures
Fund Purpose:											
This fund accounts for the operation of a pension plan for former Police Department employees and receives reimbursement from the State of Indiana.											
Explanation of Revenue Sources:											
Pension relief payments are received from the state in arrears based on costs incurred in the prior year. Payments are typically received in June and September. This fund can have a negative cash balance when it is waiting to be reimbursed by the State. This fund also receives revenue from interest earned on the fund's cash balance.											
Explanation of Expenditures and Significant Changes/Variations:											
Expenditures are for the pension payments to retired officers or surviving spouses and for death benefits paid out. After 2020, there will be no 1977 convertees.											

Fund 705 - Police K-9 Unit

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Interest Earnings	26	51	60	27	4	4	5	5	5	(56)	-93%
Donations	-	-	2,000	-	-	-	-	-	-	(2,000)	-100%
Total Revenue	26	51	2,060	27	4	4	5	5	5	(2,056)	-100%
Expenditures by Type											
Services & Charges											
Other Services & Charges	-	601	2,020	-	2,020	-	-	-	-	-	0%
Total Expenditures	-	601	2,020	-	2,020	-	-	-	-	-	0%
Net Surplus / (Deficit)	26	(550)	40	27	(2,016)	4	5	5	5		
Beginning Cash Balance	2,853	2,889	2,335		2,375	359	363	368	373	Cash Reserves Target No reserve requirement	
Cash Adjustments	9	(4)	-			-	-	-	-		
Ending Cash Balance	2,889	2,335	2,375		359	363	368	373	378		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

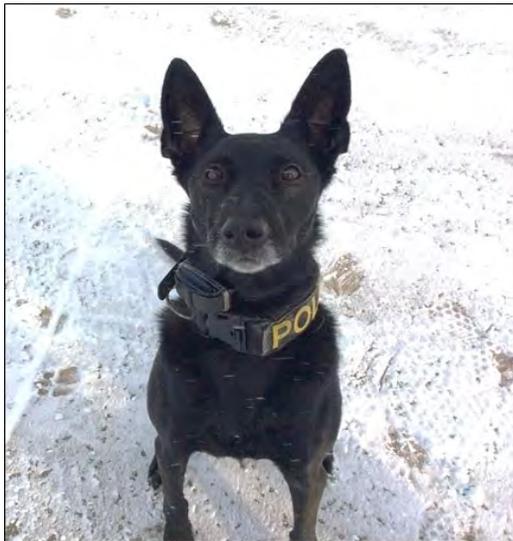
This fund was established to account for donations for the Police K-9 unit and track expenditures of those funds.

Explanation of Revenue Sources:

This fund receives donations for the Police K-9 unit. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

The donations are to be spent on supplies or services directly related to the Police K-9 unit. In recent years, this fund has not been used so the cash balance is growing.





VENUES, PARKS & ARTS FUNDS

Fund 201 - Parks & Recreation

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance	%
						2021	2022	2023	2024	2019-2020	Change
Revenue											
Property Taxes	9,033,731	9,591,899	10,250,397	5,418,668	9,340,797	9,499,591	9,661,084	9,825,322	9,992,352	(909,600)	-9%
Intergov./ Shared Revenues	791,778	842,315	890,592	432,043	845,000	845,000	845,000	845,000	845,000	(45,592)	-5%
Intergov./ Grants	-	746,101	4,283,899	1,396,325	-	-	-	-	-	(4,283,899)	-100%
Charges for Services	1,835,527	1,715,313	2,698,780	1,140,217	3,036,794	3,036,794	3,036,794	3,036,794	3,036,794	338,014	13%
Interest Earnings	22,651	82,586	126,000	73,314	87,861	21,718	5,676	-	-	(38,139)	-30%
Donations	1,500	81,500	1,714,670	1,448,400	1,215,000	565,000	565,000	565,000	120,000	(499,670)	-29%
Other Income	914,342	337,727	319,849	152,204	82,500	82,500	82,500	82,500	82,500	(237,349)	-74%
Interfund Transfers In	2,040,354	2,345,846	410,867	207,820	800,000	800,000	800,000	800,000	800,000	389,133	95%
Total Revenue	14,639,882	15,743,288	20,695,054	10,268,990	15,407,952	14,850,603	14,996,054	15,154,616	14,876,646	(5,287,102)	-26%
Expenditures by Division											
Parks Administration	1,404,091	1,259,102	1,749,190	882,362	1,514,423	1,688,395	1,717,610	1,739,561	1,762,754	(234,767)	-13%
Parks Maintenance	6,437,336	6,304,034	10,371,469	2,955,180	6,685,118	6,935,125	6,829,893	6,976,570	7,064,633	(3,686,351)	-36%
Golf Courses	1,409,068	1,416,310	1,720,065	691,452	1,550,027	1,604,897	1,620,261	1,605,017	1,584,754	(170,038)	-10%
Recreation	2,008,072	1,911,046	3,288,602	1,307,108	3,146,517	3,208,003	3,270,776	3,272,425	3,228,509	(142,085)	-4%
Potawatomi Zoo	705,715	712,660	700,000	350,000	700,000	700,000	700,000	700,000	400,000	-	0%
Potawatomi Greenhouse	37,710	43,692	46,527	38,404	45,104	46,017	46,153	46,684	47,222	(1,423)	-3%
Marketing & Events	746,809	803,874	1,034,594	440,239	1,266,763	1,296,818	1,320,184	1,344,965	1,370,063	232,169	22%
Regional Cities Grant	195,060	1,196,285	3,608,655	1,121,771	-	-	-	-	-	(3,608,655)	-100%
Pokagon Band Donation	-	-	2,225,000	1,695,432	-	-	-	-	-	(2,225,000)	-100%
Leighton Foundation Grant	-	-	1,000,000	-	500,000	-	-	-	-	(500,000)	-50%
Total Expenditures	12,943,862	13,647,003	25,744,102	9,481,949	15,407,952	15,479,255	15,504,877	15,585,222	15,457,935	(10,336,150)	-40%
Expenditures by Type											
Personnel											
Salaries & Wages	5,461,667	5,399,492	6,040,224	2,729,661	6,247,884	6,386,925	6,476,310	6,573,475	6,672,441	207,660	3%
Health Insurance	1,320,977	1,307,190	860,676	401,067	1,114,598	1,181,798	1,248,998	1,325,798	1,402,598	253,922	30%
Fringe Benefits	959,655	964,026	1,033,385	487,250	1,102,806	1,129,043	1,145,510	1,163,466	1,181,760	69,421	7%
Total Personnel	7,742,299	7,670,708	7,934,285	3,617,978	8,465,288	8,697,766	8,870,818	9,062,739	9,256,799	531,003	7%
Supplies	886,640	998,555	1,613,196	576,268	1,514,963	1,503,293	1,529,276	1,557,855	1,557,855	(98,233)	-6%
Services & Charges											
Professional Services	197,885	423,466	774,718	233,999	135,909	135,909	135,909	135,909	135,909	(638,809)	-82%
Printing & Advertising	72,889	37,141	150,377	60,120	261,929	261,295	261,030	261,414	261,792	111,552	74%
Utilities	657,499	651,921	792,400	317,277	674,112	703,433	734,925	768,789	778,894	(118,288)	-15%
Education & Training	7,283	10,086	44,899	8,035	34,500	34,500	34,500	34,500	34,500	(10,399)	-23%
Travel	16,209	12,131	31,925	8,434	28,500	28,500	28,500	28,500	28,500	(3,425)	-11%
Repairs & Maintenance	869,863	415,648	797,057	226,413	401,510	490,360	493,641	497,087	497,087	(395,547)	-50%
Interfund Allocations	1,213,673	1,064,472	1,672,261	836,113	1,421,220	1,599,316	1,619,065	1,636,605	1,655,316	(251,041)	-15%
Debt Service											
Principal	265,309	359,864	514,878	265,609	516,346	490,549	272,832	184,936	41,169	1,468	0%
Interest & Fees	19,957	24,972	47,646	31,203	50,033	36,029	22,990	12,103	5,329	2,387	5%
Grants & Subsidies	648,009	691,626	715,000	365,000	715,000	715,000	715,000	615,000	415,000	-	0%
Other Services & Charges	346,346	443,831	1,261,314	325,620	688,642	783,305	786,391	789,785	789,785	(572,672)	-45%
Total Services & Charges	4,314,923	4,135,158	6,802,475	2,677,821	4,927,701	5,278,196	5,104,783	4,964,628	4,643,281	(1,874,774)	-28%
Capital	-	842,582	9,394,146	2,609,882	500,000	-	-	-	-	(8,894,146)	-95%
Total Expenditures	12,943,862	13,647,003	25,744,102	9,481,949	15,407,952	15,479,255	15,504,877	15,585,222	15,457,935	(10,336,150)	-40%
Net Surplus / (Deficit)	1,696,020	2,096,285	(5,049,048)	787,041	-	(628,652)	(508,823)	(430,606)	(581,289)		
Beginning Cash Balance	4,490,441	6,210,755	8,298,306	-	3,249,258	3,249,258	2,620,606	2,111,783	1,681,177		
Cash Adjustments	24,294	(8,735)	-	-	-	-	-	-	-		
Ending Cash Balance	6,210,755	8,298,306	3,249,258	-	3,249,258	2,620,606	2,111,783	1,681,177	1,099,888		
Cash Reserves Target	3,235,965	3,411,751	6,436,026	-	3,851,988	3,869,814	3,876,219	3,896,306	3,864,484		

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:

This fund accounts for the operation of the Parks & Recreation side of South Bend Venues, Parks & Arts (VPA). The purpose is to provide quality spaces, places, and experiences within the City. There are several operational divisions within the department: Administration, Maintenance, Golf, Recreation, and Experience/Marketing. There are three capital/special project divisions: Regional Cities Grant, Pokagon Band Donation, and Leighton Foundation Grant.

Explanation of Revenue Sources:

This fund's main source of revenue is property taxes. This fund also receives auto excise and commercial vehicle excise tax (intergovernmental shared revenues). Additional revenue is derived from charges for services such as pavilion rental, golf course fees, concessions, and fees for camps, leagues, fitness centers, and special events. In 2019, this fund received a donation of \$450,000 from the Pokagon Band. It will be received annually through 2023. The Regional Cities Grant of \$5 million dollars is expected to be completed in 2019. In 2019, VPA received \$1,000,000 from the Leighton Foundation. Interfund transfers from the EDIT Fund (#408) help subsidize the Parks operations. Revenue will decrease in 2020 due to the completion of the \$5 million Regional Cities Grant in 2019, decrease in Donations and the decrease in estimated Property Tax receipts due to circuit breaker property tax reform.

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

Capital Projects - In 2019, capital expenditures reflect the use of the Regional Cities, Leighton Foundation, and Pokagon Band funds for the Howard Park renovation project. In 2020, the decrease in capital expenditures reflects the substantial completion of the Howard Park renovation project and the use of the noted grants and donations. The decrease in professional services is primarily due to the decrease in engineering and architectural fees related to the Howard Park project. **Service Contract** - Parks pays a for a portion of the service contract with DTSB (Downtown South Bend, Inc.) for the maintenance of the streetscapes and sidewalks downtown. From 2019 to 2020, \$347K of the cost of the service contract with DTSB was moved to the County Option Income Tax (COIT) Fund (#404), leaving \$358K in this fund. **Personnel** - The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020. Two new positions will be added in 2020: additional Manager-Park Grounds and Youth Engagement Coordinator (this position will oversee the Youth Employment Program and its expansion). **Accounting Change** - In 2019, the Recreation Nonreverting Fund (#203) and the Park Nonreverting Capital Fund (#405) were discontinued and the activity formerly appearing in them is represented in the Parks & Recreation Fund (#201). This will allow for better reporting and more efficient use of funds.

Parks & Recreation Historical Budget Summary - Fund 201, 203, & 405

	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Historical Revenue by Fund											
201 Parks & Recreation	14,639,882	15,743,288	20,695,054	10,268,990	15,407,952	14,850,603	14,996,054	15,154,616	14,876,646	(5,287,102)	-26%
203 Recreation Nonreverting	949,896	995,799	-	-	-	-	-	-	-	-	-
405 Park Nonreverting Capital	270,952	33,465	-	-	-	-	-	-	-	-	-
Total Revenue	15,860,730	16,772,552	20,695,054	10,268,990	15,407,952	14,850,603	14,996,054	15,154,616	14,876,646	(5,287,102)	-26%
Revenue by Type											
Property Taxes	9,033,731	9,591,899	10,250,397	5,418,668	9,340,797	9,499,591	9,661,084	9,825,322	9,992,352	(909,600)	-9%
Intergov./ Shared Revenues	791,778	842,315	890,592	432,043	845,000	845,000	845,000	845,000	845,000	(45,592)	-5%
Intergov./ Grants	-	746,101	4,283,899	1,396,325	-	-	-	-	-	(4,283,899)	-100%
Charges for Services	2,727,433	2,692,400	2,698,780	1,140,217	3,036,794	3,036,794	3,036,794	3,036,794	3,036,794	338,014	13%
Interest Earnings	32,311	99,300	126,000	73,314	87,861	21,718	5,676	-	-	(38,139)	-30%
Donations	131,200	111,123	1,714,670	1,448,400	1,215,000	565,000	565,000	565,000	120,000	(499,670)	-29%
Other Income	918,924	343,567	319,849	152,204	82,500	82,500	82,500	82,500	82,500	(237,349)	-74%
Interfund Transfers In	2,225,354	2,345,846	410,867	207,820	800,000	800,000	800,000	800,000	800,000	389,133	95%
Total Revenue	15,860,730	16,772,552	20,695,054	10,268,990	15,407,952	14,850,603	14,996,054	15,154,616	14,876,646	(5,287,102)	-26%
Historical Expenditures by Fund											
Parks & Recreation (#201)	12,943,862	13,647,003	25,744,102	9,481,949	15,407,952	15,479,255	15,504,877	15,585,222	15,457,935	(10,336,150)	-40%
Recreation Nonreverting (#203)	975,364	1,780,445	-	-	-	-	-	-	-	-	-
Park Nonreverting Capital (#405)	404,956	210,170	-	-	-	-	-	-	-	-	-
Total Expenditures	14,324,182	15,637,617	25,744,102	9,481,949	15,407,952	15,479,255	15,504,877	15,585,222	15,457,935	(10,336,150)	-40%
Expenditures by Dept											
Parks Administration	1,404,091	1,259,102	1,749,190	882,362	1,514,423	1,688,395	1,717,610	1,739,561	1,762,754	(234,767)	-13%
Parks Maintenance	6,723,887	6,509,835	10,371,469	2,955,180	6,685,118	6,935,125	6,829,893	6,976,570	7,064,633	(3,686,351)	-36%
Golf Courses	1,527,473	1,420,678	1,720,065	691,452	1,550,027	1,604,897	1,620,261	1,605,017	1,584,754	(170,038)	-10%
Recreation	2,924,112	3,546,782	3,288,602	1,307,108	3,146,517	3,208,003	3,270,776	3,272,425	3,228,509	(142,085)	-4%
Potawatomi Zoo	705,715	712,660	700,000	350,000	700,000	700,000	700,000	600,000	400,000	-	0%
Potawatomi Greenhouse	37,710	43,692	46,527	38,404	45,104	46,017	46,153	46,684	47,222	(1,423)	-3%
Marketing & Events	806,134	948,583	1,034,594	440,239	1,266,763	1,296,818	1,320,184	1,344,965	1,370,063	232,169	22%
Regional Cities Grant	195,060	1,196,285	3,608,655	1,121,771	-	-	-	-	-	(3,608,655)	-100%
Pokagon Band Donation	-	-	2,225,000	1,695,432	-	-	-	-	-	(2,225,000)	-100%
Leighton Foundation Grant	-	-	1,000,000	-	500,000	-	-	-	-	(500,000)	-50%
Total Expenditures	14,324,182	15,637,617	25,744,102	9,481,949	15,407,952	15,479,255	15,504,877	15,585,222	15,457,935	(10,336,150)	-40%
Expenditures by Type											
Personnel											
Salaries & Wages	5,780,581	5,703,819	6,040,224	2,729,661	6,247,884	6,386,925	6,476,310	6,573,475	6,672,441	207,660	3%
Health Insurance	1,322,134	1,307,190	860,676	401,067	1,114,598	1,181,798	1,248,998	1,325,798	1,402,598	253,922	30%
Fringe Benefits	987,365	990,106	1,033,385	487,250	1,102,806	1,129,043	1,145,510	1,163,466	1,181,760	69,421	7%
Total Personnel	8,090,079	8,001,115	7,934,285	3,617,978	8,465,288	8,697,766	8,870,818	9,062,739	9,256,799	531,003	7%
Supplies											
	1,107,691	1,157,208	1,613,196	576,268	1,514,963	1,503,293	1,529,276	1,557,855	1,557,855	(98,233)	-6%
Services & Charges											
Professional Services	326,082	553,857	774,718	233,999	135,909	135,909	135,909	135,909	135,909	(638,809)	-82%
Printing & Advertising	80,862	100,791	150,377	60,120	261,929	261,295	261,030	261,414	261,792	111,552	74%
Utilities	657,499	651,921	792,400	317,277	674,112	703,433	734,925	768,789	778,894	(118,288)	-15%
Education & Training	10,013	16,940	44,899	8,035	34,500	34,500	34,500	34,500	34,500	(170,399)	-23%
Travel	25,388	21,485	31,925	8,434	28,500	28,500	28,500	28,500	28,500	(3,425)	-11%
Repairs & Maintenance	997,672	431,450	797,057	226,413	401,510	490,360	493,641	497,087	497,087	(395,547)	-50%
Interfund Allocations	1,300,349	1,174,618	1,672,261	836,113	1,421,220	1,599,316	1,619,065	1,636,605	1,655,316	(251,041)	-15%
Debt Service											
Principal	265,309	359,864	514,878	265,609	516,346	490,549	272,832	184,936	41,169	1,468	0%
Interest & Fees	19,957	24,972	47,646	31,203	50,033	36,029	22,990	12,103	5,329	2,387	5%
Grants & Subsidies	648,009	691,626	715,000	365,000	715,000	715,000	715,000	615,000	415,000	-	0%
Other Services & Charges	519,987	642,039	1,261,314	325,620	688,642	783,305	786,391	789,785	789,785	(572,672)	-45%
Interfund Transfers Out	-	925,652	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,851,127	5,595,215	6,802,475	2,677,821	4,927,701	5,278,196	5,104,783	4,964,628	4,643,281	(1,874,774)	-28%
Capital											
	275,285	884,080	9,394,146	2,609,882	500,000	-	-	-	-	(8,894,146)	-95%
Total Expenditures	14,324,182	15,637,617	25,744,102	9,481,949	15,407,952	15,479,255	15,504,877	15,585,222	15,457,935	(10,336,150)	-40%
Net Surplus / (Deficit)	1,536,548	1,134,934	(5,049,048)	787,041	-	(628,652)	(508,823)	(430,606)	(581,289)		
Beginning Cash Balance	5,609,296	7,173,618	8,298,306		3,249,258	3,249,258	2,620,606	2,111,783	1,681,177	Cash Reserves Target	
Cash Adjustments	27,774	(10,247)	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	7,173,618	8,298,306	3,249,258		3,249,258	2,620,606	2,111,783	1,681,177	1,099,888		
Cash Reserves Target	3,581,046	3,909,404	6,436,026		3,851,988	3,869,814	3,876,219	3,896,306	3,864,484		

In 2019, the Recreation Nonreverting Fund (#203) and the Park Nonreverting Capital Fund (#405) were discontinued. The activity formerly appearing in them is represented in the Parks & Recreation Fund (#201). This will allow for better reporting and more efficient use of funds.

Fund 273 - Morris PAC / Palais Royale Marketing

Fund Type	Special Revenue Funds				Control	City Funds						
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change	
						2021	2022	2023	2024			
Revenue												
Charges for Services	13,318	17,373	21,600	10,951	15,000	15,300	15,606	15,918	16,236	(6,600)	-31%	
Interest Earnings	421	1,025	1,500	709	566	514	466	421	380	(934)	-62%	
Total Revenue	13,739	18,398	23,100	11,661	15,566	15,814	16,072	16,339	16,616	(7,534)	-33%	
Expenditures by Type												
Services & Charges												
Printing & Advertising	5,673	16,083	30,000	1,434	20,000	20,000	20,000	20,000	20,000	(10,000)	-33%	
Total Expenditures	5,673	16,083	30,000	1,434	20,000	20,000	20,000	20,000	20,000	(10,000)	-33%	
Net Surplus / (Deficit)	8,067	2,315	(6,900)	10,227	(4,434)	(4,186)	(3,928)	(3,661)	(3,384)			
Beginning Cash Balance	47,005	55,239	57,485		50,585	46,151	41,965	38,037	34,376	Cash Reserves Target 25% of Annual expenditures		
Cash Adjustments	168	(69)	-		-	-	-	-	-			
Ending Cash Balance	55,239	57,485	50,585		46,151	41,965	38,037	34,376	30,992			
Cash Reserves Target	1,418	4,021	7,500		5,000	5,000	5,000	5,000	5,000			

Fund Purpose:
The Morris Performing Arts Center and Palais Royale Marketing Fund was established as a separate, non-reverting fund to receive monies from solicitation of funds for commercial promotion sponsorships such as commercial ads on ticket envelopes and Morris Marquee sponsorships; and to accept donations to The Morris Performing Arts Center and Palais Royale. All sums so collected and deposited in this fund are to be used for the sole purpose of assisting with continued promotions of and within both the Morris Performing Arts Center and Palais Royale.

Explanation of Revenue Sources:
Revenue for this fund is collected through donations and sponsorships and used to assist with continued promotions of and within the Morris Complex. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are for advertisements and promotional services. The City is able to not only advertise on the local area digital billboards, but also secure sponsorships to help fund the advertising displayed on them.

Fund 274 - Morris PAC Self-Promotion

Fund Type	Special Revenue Funds				Control	City Funds						
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change	
						2021	2022	2023	2024			
Revenue												
Charges for Services	-	100,932	124,625	47,845	105,000	107,100	109,242	111,427	113,655	(19,625)	-16%	
Interest Earnings	-	786	3,175	1,359	1,794	1,689	1,581	1,469	1,353	(1,381)	-43%	
Total Revenue	-	101,718	127,800	49,204	106,794	108,789	110,823	112,896	115,008	(21,006)	-16%	
Expenditures by Type												
Services & Charges												
Professional Services	-	-	15,000	-	80,000	81,600	83,232	84,897	86,595	65,000	433%	
Printing & Advertising	-	-	60,000	-	35,000	35,700	36,414	37,142	37,885	(25,000)	-42%	
Total Expenditures	-	-	75,000	-	115,000	117,300	119,646	122,039	124,480	40,000	53%	
Net Surplus / (Deficit)	-	101,718	52,800	49,204	(8,206)	(8,511)	(8,823)	(9,143)	(9,472)			
Beginning Cash Balance	-	-	101,746		154,546	146,340	137,829	129,006	119,863	Cash Reserves Target 25% of Annual expenditures		
Cash Adjustments	-	28	-		-	-	-	-	-			
Ending Cash Balance	-	101,746	154,546		146,340	137,829	129,006	119,863	110,391			
Cash Reserves Target	-	-	18,750		28,750	29,325	29,912	30,510	31,120			

Fund Purpose:
This fund was created to account for Self Promoter Events. Earnings on self-promoted events will be retained in this fund.

Explanation of Revenue Sources:
This fund receives revenue from a ticket surcharge. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.50 deposited into the General Fund (#101), \$1.00 deposited into Morris PAC Self-Promotion Fund (#274), and \$1.00 deposited into Morris PAC Capital Fund (#416). This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are for marketing and advertising for the Morris Performing Arts Center.

Fund 312 - 2017 Parks Bond Debt Service

Fund Type	Debt Service Funds					Control	City Funds				Budget Variance 2019-2020	% Change
	2017	2018	2019	06/30/19 Actual	2020		Forecast					
	Actual	Actual	Amended Budget		Adopted Budget		2021	2022	2023	2024		
Revenue												
Property Taxes	-	703,118	1,189,990	629,029	1,111,962	1,130,865	1,150,090	1,169,642	1,189,526	(78,028)	-7%	
Intergov./ Shared Revenues	-	37,107	74,209	36,183	42,232	42,232	42,232	42,232	42,232	(31,977)	-43%	
Interest Earnings	-	722	565	203	2,637	2,470	2,786	3,226	3,933	2,072	367%	
Total Revenue	-	740,947	1,264,764	665,415	1,156,831	1,175,567	1,195,108	1,215,100	1,235,691	(107,933)	-9%	
Expenditures by Type												
Debt Service												
Principal	-	350,000	770,000	375,000	785,000	825,000	830,000	865,000	890,000	15,000	2%	
Interest & Fees	-	243,304	411,143	208,383	387,968	364,192	339,367	314,167	287,992	(23,175)	-6%	
Total Expenditures	-	593,304	1,181,143	583,383	1,172,968	1,189,192	1,169,367	1,179,167	1,177,992	(8,175)	-1%	
Net Surplus / (Deficit)	-	147,643	83,621	82,032	(16,137)	(13,625)	25,741	35,933	57,699			
Beginning Cash Balance	-	-	147,684		231,305	215,168	201,543	227,284	263,217			Cash Reserves Target No reserve requirement
Cash Adjustments	-	41	-		-	-	-	-	-			
Ending Cash Balance	-	147,684	231,305		215,168	201,543	227,284	263,217	320,916			
Cash Reserves Target	-	-	-		-	-	-	-	-			
Fund Purpose:												
This fund is used to collect a separate property tax levy and is used to pay for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Park District Bonds, Series A-K (debt schedule #165).												
The par amount of the 2017 Park District Bonds, Series A-K was \$14,075,000. The bonds were closed on December 20, 2017 and have a net interest rate of 3.056%. The net proceeds after bond issuance costs were \$13,715,350. This amount was deposited into the 2017 Parks Bond Capital Fund (#471) to be used towards the approved capital projects.												
Explanation of Revenue Sources:												
This fund receives property tax revenue (distributions received in June and December) from a levy that was previously collected in Fund #313 for the College Football Hall of Fame debt service (final payment February 1, 2018). This fund also receives a small portion of auto excise and commercial vehicle excise tax (intergovernmental shared revenues).												
Explanation of Expenditures and Significant Changes/Variations:												
Debt service payments are due on January 15 and July 15. The first debt service payment was due July 15, 2018 and the final payment is due January 15, 2033. Property taxes are assumed to come in to cover the debt service payments through the life of the bond.												
Capital expenditures related to this bond are tracked in the 2017 Parks Bond Capital Fund (#471).												

Fund 401 - Coveleski Stadium Capital

Fund Type	Capital Funds					Control	City Funds				Budget Variance 2019-2020	% Change
	2017	2018	2019	06/30/19 Actual	2020		Forecast					
	Actual	Actual	Amended Budget		Adopted Budget		2021	2022	2023	2024		
Revenue												
Charges for Services	41,814	29,082	43,500	-	30,000	30,000	30,000	30,000	30,000	(13,500)	-31%	
Interest Earnings	776	1,054	715	529	162	164	166	168	170	(553)	-77%	
Total Revenue	42,590	30,136	44,215	529	30,162	30,164	30,166	30,168	30,170	(14,053)	-32%	
Expenditures by Type												
Services & Charges												
Repairs & Maintenance	78,597	1,249	71,667	31,667	30,000	30,000	30,000	30,000	30,000	(41,667)	-58%	
Total Services & Charges	78,597	1,249	71,667	31,667	30,000	30,000	30,000	30,000	30,000	(41,667)	-58%	
Capital	-	10,000	32,955	32,955	-	-	-	-	-	(32,955)	-100%	
Total Expenditures	78,597	11,249	104,622	64,622	30,000	30,000	30,000	30,000	30,000	(74,622)	-71%	
Net Surplus / (Deficit)	(36,007)	18,887	(60,407)	(64,093)	162	164	166	168	170			
Beginning Cash Balance	90,376	54,612	73,435		13,028	13,190	13,354	13,520	13,688			Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	243	(64)	-		-	-	-	-	-			
Ending Cash Balance	54,612	73,435	13,028		13,190	13,354	13,520	13,688	13,858			
Cash Reserves Target	-	-	-		-	-	-	-	-			
Fund Purpose:												
This fund is used to account for minor capital improvements for Four Winds Field at Coveleski Stadium, located in downtown South Bend.												
Explanation of Revenue Sources:												
Revenues are in the form of compensation received by the City based on stadium attendance. Revenue estimates have been adjusted down to better reflect the actual amount received.												
Explanation of Expenditures and Significant Changes/Variations:												
Planned expenditures are for painting, landscaping, and mechanical upgrades.												

Fund 416 - Morris Performing Arts Center Capital

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
							2021	2022	2023			2024
Revenue												
Charges for Services	73,508	101,251	137,500	47,845	105,000	107,100	109,242	111,427	113,655	(32,500)	-24%	
Interest Earnings	5,951	7,145	9,240	4,533	3,354	3,049	2,519	2,258	2,021	(5,886)	-64%	
Total Revenue	79,459	108,396	146,740	52,378	108,354	110,149	111,761	113,685	115,676	(38,386)	-26%	
Expenditures by Type												
Supplies	3,603	6,690	26,127	3,311	40,000	20,000	15,000	20,000	20,000	13,873	53%	
Services & Charges												
Repairs & Maintenance	46,383	63,882	119,335	3,895	55,000	75,000	100,000	75,000	75,000	(64,335)	-54%	
Total Services & Charges	46,383	63,882	119,335	3,895	55,000	75,000	100,000	75,000	75,000	(64,335)	-54%	
Capital	203,733	74,492	80,000	14,149	40,000	40,000	40,000	40,000	40,000	(40,000)	-50%	
Total Expenditures	253,719	145,063	225,462	21,355	135,000	135,000	155,000	135,000	135,000	(90,462)	-40%	
Net Surplus / (Deficit)	(174,260)	(36,667)	(78,722)	31,023	(26,646)	(24,851)	(43,239)	(21,315)	(19,324)			
Beginning Cash Balance	588,797	416,215	379,010		300,288	273,642	248,791	205,552	184,237		Cash Reserves Target	
Cash Adjustments	1,677	(537)	-		-	-	-	-	-		No reserve requirement	
Ending Cash Balance	416,215	379,010	300,288		273,642	248,791	205,552	184,237	164,914			
Cash Reserves Target	-	-	-		-	-	-	-	-			

Fund Purpose:

This fund accounts for capital projects at the Morris Performing Arts Center (MPAC).

Explanation of Revenue Sources:

This fund receives revenue from a ticket surcharge. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.00 deposited into Morris PAC Capital Fund (#416), \$1.50 deposited into the General Fund (#101), and \$1.00 deposited into Morris PAC Self-Promotion Fund (#274). This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

The Morris Performing Arts Center was re-opened in 2000 - Many of the assets throughout the building are coming to an end of their useful life and need replacement. The theatrical equipment is outdated and needs to be upgraded to meet the requirements of the performances / acts renting the facility.

The Morris is getting ready to celebrate its 100 year anniversary in 2022 and is planning for major renovations. Funds will be raised, deposited, and expended through the VPA Parks Foundation.

- Fire panel upgrade (current one is not compliant with new safety codes) - \$20,000
- Security access control upgrade (system failure and antiquated equipment) - \$20,000
- Rigging (batten fixes, rail fixes) - \$25,000
- Soft goods (legs and borders need to be replaced - the existing ones are dry rotted) - \$25,000
- Electrical cord upgrades - \$5,000
- Miscellaneous and unexpected supplies, tools / equipment and services - \$40,000

Fund 450 - Palais Royale Historic Preservation

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
							2021	2022	2023			2024
Revenue												
Charges for Services	16,423	17,661	18,500	6,327	15,000	15,300	15,606	15,918	16,236	(3,500)	-19%	
Interest Earnings	896	2,107	2,523	1,326	229	174	121	72	88	(2,294)	-91%	
Total Revenue	17,319	19,768	21,023	7,653	15,229	15,474	15,727	15,990	16,324	(5,794)	-28%	
Expenditures by Type												
Services & Charges												
Repairs & Maintenance	627	-	111,967	31,537	35,000	20,000	20,000	20,000	15,000	(76,967)	-69%	
Total Expenditures	627	-	111,967	31,537	35,000	20,000	20,000	20,000	15,000	(76,967)	-69%	
Net Surplus / (Deficit)	16,692	19,768	(90,944)	(23,884)	(19,771)	(4,526)	(4,273)	(4,010)	1,324			
Beginning Cash Balance	92,747	109,771	129,405		38,461	18,690	14,164	9,891	5,881		Cash Reserves Target	
Cash Adjustments	332	(133)	-		-	-	-	-	-		No reserve requirement	
Ending Cash Balance	109,771	129,405	38,461		18,690	14,164	9,891	5,881	7,205			
Cash Reserves Target	-	-	-		-	-	-	-	-			

Fund Purpose:

This fund was established to track the funding and expenditures for capital projects that preserve the historic character of the multimillion dollar Palais Royale Ballroom. There are no operational related expenditures, such as personnel.

Explanation of Revenue Sources:

This fund receives a percent of catering and facility rental revenue received from functions held at the Palais (excluding not-for-profits). This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

- Repairs/improvements needed:
- Wall repairs (interior and exterior), including painting, light fixtures, etc.

Fund 453 - 2018 Zoo Bond Capital

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
							2021	2022	2023			2024
Revenue												
Interest Earnings	-	-	35,141	15,575	-	-	-	-	-	(35,141)	-100%	
Total Revenue	-	-	35,141	15,575	-	-	-	-	-	(35,141)	-100%	
Expenditures by Type												
Capital												
Land Improvements	-	-	3,300,000	1,487,990	-	-	-	-	-	(3,300,000)	-100%	
Total Capital	-	-	3,300,000	1,487,990	-	-	-	-	-	(3,300,000)	-100%	
Total Expenditures	-	-	3,300,000	1,487,990	-	-	-	-	-	(3,300,000)	-100%	
Net Surplus / (Deficit)	-	-	(3,264,859)	(1,472,415)	-	-	-	-	-			
Beginning Cash Balance	-	-	3,264,859	-	-	-	-	-	-			
Cash Adjustments	-	3,264,859	-	-	-	-	-	-	-			
Ending Cash Balance	-	3,264,859	-	-	-	-	-	-	-			
Cash Reserves Target	-	-	-	-	-	-	-	-	-			

Cash Reserves Target
No reserve requirement -
Bond capital fund - spend
down to zero

Fund Purpose:

This fund is used to track the expenditures of the proceeds from the Economic Development Revenue Bonds, Series 2018. The bonds were issued to fund renovations at the Potawatomi Zoo. Debt service principal and interest to the bondholders will be repaid by the Economic Development Income Tax (EDIT) Fund (#408) over 15 years, final payment due 2/1/34.

Explanation of Revenue Sources:

The par amount of the bonds was \$3,440,000 with a premium of \$346,189. The bonds were closed on November 1, 2018 with a net interest rate of 3.78%. The net proceeds after bond issuance costs were \$3,702,814. The cash adjustment in 2018 reflects the balance held by the escrow agent at the end of 2018 (\$3,702,814 bonds proceeds + \$1,999.13 interest earnings - \$439,954.75 capital project expenditures).

Explanation of Expenditures and Significant Changes/Variations:

This bond was issued to finance the costs of the construction, expansion, renovation, equipping, furnishing and improving the Potawatomi Zoo, located at 500 Greenlawn Avenue. The capital project includes the construction, equipping and furnishing of a new, modern visitor-centric front entrance building that will include a gift shop, universally accessible gathering plaza, public restrooms and a separate, more secure entrance for field trips and group visits and that will double the Zoo's education space, allowing for more classes, camps and educational experiences. Also included is completion of various deferred maintenance improvements throughout the Zoo which will enhance the safety of visitors to the Zoo, staff and animals and necessary to maintain the Zoo's accreditation, including, without limitation, repair, replacement, renovation or enhancement of guest pathways and parking lots, animal holding and exhibit areas, HVAC improvements, roofs, patron fencing, animal containment fencing and exhibitory, and electrical work throughout the Zoo.

Fund 471 - 2017 Parks Bond Capital

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
							2021	2022	2023			2024
Revenue												
Debt Proceeds	14,081,478	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	-	186,252	260,530	141,089	-	-	-	-	-	(260,530)	-100%	
Total Revenue	14,081,478	186,252	260,530	141,089	-	-	-	-	-	(260,530)	-100%	
Expenditures by Type												
Services & Charges												
Professional Services	179,370	147,642	21,464	15,000	-	-	-	-	-	(21,464)	-100%	
Bond Issuance Costs	13,150	-	-	-	-	-	-	-	-	-	-	
Total Services & Charges	192,520	147,642	21,464	15,000	-	-	-	-	-	(21,464)	-100%	
Capital												
Land Improvements	-	731,628	12,574,832	1,854,924	-	-	-	-	-	(12,574,832)	-100%	
Bldgs & Bldg Improve.	-	223,823	164,571	-	-	-	-	-	-	(164,571)	-100%	
Total Capital	-	955,451	12,739,403	1,854,924	-	-	-	-	-	(12,739,403)	-100%	
Total Expenditures	192,520	1,103,093	12,760,867	1,869,924	-	-	-	-	-	(12,760,867)	-100%	
Net Surplus / (Deficit)	13,888,958	(916,841)	(12,500,337)	(1,728,834)	-	-	-	-	-			
Beginning Cash Balance	-	13,888,958	12,975,703	-	475,366	475,366	475,366	475,366	475,366			
Cash Adjustments	-	3,586	-	-	-	-	-	-	-			
Ending Cash Balance	13,888,958	12,975,703	475,366	-	475,366	475,366	475,366	475,366	475,366			
Cash Reserves Target	-	-	-	-	-	-	-	-	-			

Cash Reserves Target
Bond fund - spend down to
zero - no reserves

Fund Purpose:

This fund was established per the bond agreement in order to track the capital expenditures of the 2017 Parks Bond proceeds. In 2017, the City of South Bend issued a Parks bond in the amount of \$14,075,000 for certain improvements in connection with the MY SB Parks and Trails initiative. The bond closing date was December 20, 2017. The bonds will be repaid over a period of 15 years with the first debt service payment due on July 15, 2018 and the final payment due on January 15, 2033. Debt service payments are tracked in the 2017 Parks Bond Debt Service Fund (#312).

Explanation of Revenue Sources:

Net proceeds after bond issuance costs were deposited into this fund in the amount of \$13,856,100. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

These are the various projects: Series A - Howard Park riverfront promenade, storm water habitat area | Series B - St. Louis Street parking and street upgrades (Howard Park) | Series C - Riverfront trail upgrades - Colfax to Seitz Park | Series D - Riverfront trail upgrades - Howard Park to Farmer's Market | Series E - Riverfront trail upgrades - Miami to Twyckenham | Series F - Riverfront trail upgrades - Seitz Park to Howard Park, Seitz Park parking | Series G - Seitz Park - AM General parking and plaza area, East Race promenade and bridge | Series H - Pinhook Park pavilion upgrade, reconnect river flow to lagoon, playground and site improvements | Series I - Other Park Improvements - Park security, lighting, and storage - Restrooms modernization & ADA compliance | Series J - Pinhook Park neighborhood connectivity | Series K - Future Projects - park acquisitions, partnerships, and build-outs

Fund 601 - Parking Garages

Fund Type	Enterprise Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance	%
						2021	2022	2023	2024	2019-2020	Change
Revenue											
Charges for Services	1,197,792	1,224,035	1,221,730	430,718	1,281,977	1,281,977	1,281,977	1,281,977	1,281,977	60,247	5%
Fines, Forfeitures, and Fees	60,034	65,553	55,700	28,428	62,000	62,000	62,000	62,000	62,000	6,300	11%
Interest Earnings	10,532	23,047	26,938	13,825	11,271	12,526	13,960	14,500	15,005	(15,667)	-58%
Other Income	4,847	1,606	16,684	16,084	1,200	1,200	1,200	1,200	1,200	(15,484)	-93%
Total Revenue	1,273,206	1,314,241	1,321,052	489,055	1,356,448	1,357,703	1,359,137	1,359,677	1,360,182	35,396	3%
Expenditures by Division											
Parking Enforcement	119,360	264,600	150,158	138,340	81,470	81,559	81,650	81,743	81,838	(68,688)	-46%
Main Street Garage	196,455	283,633	535,311	184,600	342,975	369,359	344,907	370,892	371,892	(192,336)	-36%
Leighton Plaza Garage	516,763	376,898	689,987	227,725	445,887	477,967	503,699	535,131	536,583	(244,100)	-35%
Wayne Street Garage	187,496	283,985	516,128	158,033	299,163	315,398	300,908	316,797	317,701	(216,965)	-42%
Eddy Street Commons	-	-	15,000	-	11,000	11,000	11,000	11,000	11,000	(4,000)	-27%
Total Expenditures	1,020,074	1,209,117	1,906,584	708,699	1,180,495	1,255,283	1,242,164	1,315,563	1,319,014	(726,089)	-38%
Expenditures by Type											
Supplies	-	969	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	704,986	1,001,178	751,883	550,722	500,000	500,000	500,000	500,000	500,000	(251,883)	-34%
Utilities	26,020	97,488	120,605	55,456	86,296	88,022	89,782	91,577	93,409	(34,309)	-28%
Repairs & Maintenance	240,925	59,093	540,347	72,483	315,000	315,000	315,000	315,000	315,000	(225,347)	-42%
Interfund Allocations	40,356	40,944	49,026	24,504	84,199	87,261	87,382	88,986	90,605	35,173	72%
Other Services & Charges	7,787	9,444	17,551	5,533	5,000	5,000	60,000	60,000	60,000	(12,551)	-72%
Total Services & Charges	1,020,074	1,208,148	1,479,412	708,699	990,495	995,283	1,052,164	1,055,563	1,059,014	(488,917)	-33%
Capital											
Bldgs & Bldg Improve.	-	-	417,172	-	180,000	250,000	180,000	250,000	250,000	(237,172)	-57%
Machinery & Equipment	-	-	10,000	-	10,000	10,000	10,000	10,000	10,000	-	0%
Total Capital	-	-	427,172	-	190,000	260,000	190,000	260,000	260,000	(237,172)	-56%
Total Expenditures	1,020,074	1,209,117	1,906,584	708,699	1,180,495	1,255,283	1,242,164	1,315,563	1,319,014	(726,089)	-38%
Net Surplus / (Deficit)	253,132	105,124	(585,532)	(219,643)	175,953	102,420	116,973	44,114	41,168		
Beginning Cash Balance	968,528	1,225,253	1,329,185		743,653	919,606	1,022,026	1,138,999	1,183,113	Cash Reserves Target	
Cash Adjustments	3,593	(1,192)	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	1,225,253	1,329,185	743,653		919,606	1,022,026	1,138,999	1,183,113	1,224,281		
Cash Reserves Target	255,018	302,279	476,646		295,124	313,821	310,541	328,891	329,754		
Fund Purpose:	This fund accounts for the revenues and expenditures from the various parking garages owned by the City of South Bend. There are currently 1,484 stalls. Parking garage operations are under outside contract with DTSB (Downtown South Bend, Inc.)										
Explanation of Revenue Sources:	This fund receives revenue from the collection of daily and monthly parking fees at several downtown parking garages. Effective January 2017, the Common Council approved an increase in parking garage rates and parking enforcement fines. It was the first increase in 13 years. There are plans to review increasing rates in 2020.										
Explanation of Expenditures and Significant Changes/Variations:	There are many capital improvement needs. Although expenditures for repairs and capital improvements decrease from 2019 to 2020, the City plans on addressing those needs across several years.										

Fund 670 - Century Center

Fund Type	Enterprise Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		
Revenue											
Intergov./ Shared Revenues	1,275,000	1,275,000	1,275,000	637,500	1,275,000	1,275,000	1,025,000	775,000	500,000	-	0%
Charges for Services	2,959,959	3,157,588	3,207,730	1,474,655	3,590,320	3,625,504	3,661,039	3,696,930	3,733,178	382,590	12%
Interest Earnings	-	(6)	7	6	-	-	-	-	-	(7)	-100%
Other Income	-	4,595	9,140	4,043	6,275	6,338	6,401	6,465	6,530	(2,865)	-31%
Interfund Allocation Reimb	-	-	66,045	33,021	68,478	70,060	71,667	73,349	75,058	2,433	4%
Total Revenue	4,234,959	4,437,177	4,557,922	2,149,225	4,940,073	4,976,902	4,764,107	4,551,744	4,314,766	382,151	8%
Expenditures by Type											
Personnel											
Salaries & Wages	1,889,096	1,370,048	1,410,246	709,567	1,523,128	1,554,631	1,584,723	1,615,416	1,646,724	112,882	8%
Health Insurance	221,126	67,427	80,448	39,805	92,883	98,483	104,083	110,483	116,883	12,435	15%
Fringe Benefits	158,790	405,378	394,214	187,228	486,069	495,856	505,686	515,713	525,945	91,855	23%
Total Personnel	2,269,012	1,842,853	1,884,908	936,600	2,102,080	2,148,970	2,194,492	2,241,612	2,289,552	217,172	12%
Supplies	604,641	1,224,932	1,331,224	511,633	1,418,899	1,219,960	1,244,382	1,269,292	1,294,702	87,675	7%
Services & Charges											
Professional Services	530,718	95,836	86,248	40,935	120,628	123,041	125,502	128,012	130,573	34,380	40%
Printing & Advertising	40,932	99	2,976	-	-	-	-	-	-	(2,976)	-100%
Utilities	306,436	344,126	428,744	187,133	353,989	361,789	369,774	377,949	386,318	(74,755)	-17%
Education & Training	1,851	299	-	-	-	-	-	-	-	-	-
Travel	22,497	-	2,000	-	1,000	1,020	1,040	1,061	1,082	(1,000)	-50%
Repairs & Maintenance	50,482	56,990	162,005	39,656	101,000	82,400	84,048	85,729	87,443	(61,005)	-38%
Interfund Allocations	95,946	-	162,380	81,192	169,544	185,772	185,543	187,061	188,695	7,164	4%
Insurance	37,560	90,112	54,611	30,330	57,047	58,188	59,352	60,539	61,750	2,436	4%
Other Services & Charges	114,331	518,552	530,034	236,950	579,589	591,181	603,005	615,065	627,365	49,555	9%
Interfund Transfers Out	82,167	85,909	268,227	-	93,939	97,217	100,688	104,254	107,819	(174,288)	-65%
Total Services & Charges	1,282,920	1,191,923	1,697,225	616,195	1,476,736	1,500,608	1,528,952	1,559,670	1,591,045	(220,489)	-13%
Total Expenditures	4,156,573	4,259,708	4,913,357	2,064,428	4,997,715	4,869,538	4,967,826	5,070,574	5,175,299	84,358	2%
Net Surplus / (Deficit)	78,386	177,469	(355,435)	84,798	(57,642)	107,364	(203,719)	(518,830)	(860,533)		
Beginning Cash Balance	1,380,151	1,354,272	1,533,009		1,177,574	1,119,932	1,227,296	1,023,577	504,747	Cash Reserves Target	
Cash Adjustments	(104,265)	1,268	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	1,354,272	1,533,009	1,177,574		1,119,932	1,227,296	1,023,577	504,747	(355,786)		
Cash Reserves Target	1,039,143	1,064,927	1,228,339		1,249,429	1,217,385	1,241,957	1,267,644	1,293,825		

Fund Purpose:

This fund accounts for the operating costs of Century Center, the City's convention center. The Century Center is a division of the Department of Venues, Parks & Arts.

Explanation of Revenue Sources:

This fund receives Hotel/Motel Tax and collects revenue for charges for services such as facility rent, catering, parking etc. Amount may change in years going forward. Charges for Services is expected to increase over the years as new business is generated by the two new hotels that opened in downtown South Bend during 2018, along with the overall increasing economic impact. Revenue is forecasted to increase at 1% per year.

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

In 2018, a new food & beverage management contract was signed with SMG (a company that specializes in venue management) - as a result, a portion of the staff were transferred to the City. The repair and maintenance operation is handled by the City while the venue management is handled by SMG. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.



Fund 671 - Century Center Capital

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
							2021	2022	2023			2024
Revenue												
Interest Earnings	866	2,026	12,130	6,401	10,000	10,000	10,000	10,000	10,000	(2,130)	-18%	
Interfund Transfers In	-	-	177,475	-	-	-	-	-	-	(177,475)	-100%	
Total Revenue	866	2,026	189,605	6,401	10,000	10,000	10,000	10,000	10,000	(179,605)	-95%	
Expenditures by Type												
Services & Charges												
Professional Services	1,500	4,800	66,124	-	-	-	-	-	-	(66,124)	-100%	
Total Services & Charges	1,500	4,800	66,124	-	-	-	-	-	-	(66,124)	-100%	
Capital												
Bldgs & Bldg Improve.	-	1,725	16,876	-	-	-	-	-	-	(16,876)	-100%	
Machinery & Equipment	-	3,491	-	-	20,000	20,000	20,000	20,000	20,000	20,000	-	
Total Capital	-	5,216	16,876	-	20,000	20,000	20,000	20,000	20,000	3,124	19%	
Total Expenditures	1,500	10,016	83,000	-	20,000	20,000	20,000	20,000	20,000	(63,000)	-76%	
Net Surplus / (Deficit)	(634)	(7,989)	106,605	6,401	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)			
Beginning Cash Balance	865,986	865,353	857,363	-	963,968	953,968	943,968	933,968	923,968	Cash Reserves Target		
Cash Adjustments	-	-	-	-	-	-	-	-	-	\$800,000 Minimum per Board of Managers		
Ending Cash Balance	865,353	857,363	963,968	-	953,968	943,968	933,968	923,968	913,968			
Cash Reserves Target	800,000	800,000	800,000	-	800,000	800,000	800,000	800,000	800,000			

Fund Purpose:
This fund was established to account for capital expenditures at the Century Center. The cash is held in a separate capital bank account.

Explanation of Revenue Sources:
This fund receives revenue from interest earned on the fund's cash balance. The Century Center Board of Managers would like to begin transferring the annual net profit from the Century Center Operations Fund (#670) into this fund.

Explanation of Expenditures and Significant Changes/Variations:
The Century Center's capital needs are being met by an allocation from the Saint Joseph County Hotel/Motel Tax Board. These capital expenditures for the Century Center are paid directly from the County budget and do not pass through the City's accounting system; therefore, these expenditures do not appear in the City's budget. For 2020, the Century Center is requesting \$1 million for capital expenditures to be paid by the Hotel/Motel Tax Board for the Bendix Theatre esports renovation. This request is subject to St Joseph County appropriation and amount may change in years going forward.
\$20,000 is budgeted from the Century Center's own capital funds to cover any smaller capital needs not covered by the Hotel/Motel Tax Board.

Fund 672 - Century Center Energy Conservation Debt Service

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
							2021	2022	2023			2024
Revenue												
Other Taxes	-	221,437	235,000	235,000	221,437	221,437	221,437	221,437	221,437	(13,563)	-6%	
Interest Earnings	51	36	3,650	1,235	1,200	1,200	1,200	1,200	1,200	(2,450)	-67%	
Other Income	110,907	110,049	104,510	53,109	95,720	88,057	80,242	72,268	64,132	(8,790)	-8%	
Interfund Transfers In	82,167	85,909	90,752	-	93,939	97,217	100,688	104,254	107,819	3,187	4%	
Total Revenue	193,125	417,430	433,912	289,344	412,296	407,911	403,567	399,159	394,588	(21,616)	-5%	
Expenditures by Type												
Debt Service												
Principal	46,606	162,702	280,090	138,681	285,614	291,274	297,175	303,221	309,315	5,524	2%	
Interest & Fees	144,691	143,034	136,334	68,880	125,482	115,437	105,192	94,738	84,073	(10,852)	-8%	
Total Expenditures	191,297	305,736	416,424	207,561	411,096	406,711	402,367	397,959	393,388	(5,328)	-1%	
Net Surplus / (Deficit)	1,829	111,694	17,488	81,783	1,200	1,200	1,200	1,200	1,200			
Beginning Cash Balance	57,152	58,882	170,609	-	188,097	189,297	190,497	191,697	192,897	Cash Reserves Target		
Cash Adjustments	(99)	33	-	-	-	-	-	-	-	No reserve requirement		
Ending Cash Balance	58,882	170,609	188,097	-	189,297	190,497	191,697	192,897	194,097			
Cash Reserves Target	-	-	-	-	-	-	-	-	-			

Fund Purpose:
This fund was established in 2015 to account for debt service payments of the 2015 Century Center Energy Conservation bonds. The bond proceeds were used to make improvements at the Century Center including a new solar panel roof and other energy efficiency projects.

Explanation of Revenue Sources:
This fund receives revenue in the following ways: a pledge of Hotel/Motel Tax revenue from St. Joseph County in the amount of \$221,437 per year starting in 2018; an operating transfer from Century Center; and a federally-subsidized interest rebate of approximately 80% of interest paid.

Explanation of Expenditures and Significant Changes/Variations:
The bonds will be paid off over a 15 year period with the final payment due on May 1, 2031.

Fund 730 - City Cemetery

Fund Type	Trust & Agency Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
						2021	2022	2023	2024		
Revenue											
Interest Earnings	266	509	680	339	120	121	123	124	126	(560)	-82%
Total Revenue	266	509	680	339	120	121	123	124	126	(560)	-82%
Expenditures by Type											
Services & Charges											
Other Services & Charges	599	-	-	-	20,000	-	-	-	-	20,000	-
Total Expenditures	599	-	-	-	20,000	-	-	-	-	20,000	-
Net Surplus / (Deficit)	(333)	509	680	339	(19,880)	121	123	124	126		
Beginning Cash Balance	28,752	28,513	28,987		29,667	9,787	9,908	10,031	10,155	Cash Reserves Target 25% of Annual expenditures	
Cash Adjustments	95	(36)	-		-	-	-	-	-		
Ending Cash Balance	28,513	28,987	29,667		9,787	9,908	10,031	10,155	10,281		
Cash Reserves Target	150	-	-		5,000	-	-	-	-		

Fund Purpose:
This trust fund is designated for expenses specifically for the City Cemetery.

Explanation of Revenue Sources:
Revenue was originally derived from the sale of cemetery plots and burial expenses. There are few sites available for sale and most plots are occupied, resulting in little burial activity. Currently, this fund only receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Funds are budgeted for expenses related to maintaining the City Cemetery.

Fund 731 - Bowman Cemetery

Fund Type	Trust & Agency Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
						2021	2022	2023	2024		
Revenue											
Other Income	-	455,998	-	-	-	-	-	-	-	-	-
Interest Earnings	-	(126)	10,720	5,323	5,791	5,863	5,936	6,009	6,084	(4,929)	-46%
Total Revenue	-	455,872	10,720	5,323	5,791	5,863	5,936	6,009	6,084	(4,929)	-46%
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	-	455,872	10,720	5,323	5,791	5,863	5,936	6,009	6,084		
Beginning Cash Balance	-	-	455,998		466,718	472,509	478,372	484,308	490,317	Cash Reserves Target \$400,000 minimum	
Cash Adjustments	-	126	-		-	-	-	-	-		
Ending Cash Balance	-	455,998	466,718		472,509	478,372	484,308	490,317	496,401		
Cash Reserves Target	-	400,000	400,000		400,000	400,000	400,000	400,000	400,000		

Fund Purpose:
In 2018, the trust administered by Key Bank for the maintenance of the Bowman Cemetery was terminated. The funds held in the trust were transferred to the City for the City's ongoing responsibility to care for the Bowman Cemetery in perpetuity according to Indiana law. This fund was established by Ordinance No. 10638-18, dated December 10, 2018, to account for the transferred funds and to budget for the expenses the City will incur in maintaining the Bowman Cemetery.

Explanation of Revenue Sources:
Currently, this fund only receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Expenses will be for maintaining the Bowman Cemetery. There are no expenditures budgeted for 2019 since the fund was established after the 2019 budget was passed. Appropriation requests for expenditures will be made as needed.

Fund 751 - 2015 Parks Bond Capital

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017	2018	2019	06/30/19		2020	Forecast				
	Actual	Actual	Amended Budget	Actual		Adopted Budget	2021	2022	2023		
Revenue											
Interest Earnings	6,700	4,813	840	568	-	-	-	-	-	(840)	-100%
Total Revenue	6,700	4,813	840	568	-	-	-	-	-	(840)	-100%
Expenditures by Type											
Supplies	61,848	43,656	6,082	6,082	-	-	-	-	-	(6,082)	-100%
Services & Charges											
Repairs & Maintenance	68,265	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	23,581	291,724	4,582	2,388	-	-	-	-	-	(4,582)	-100%
Interfund Transfers Out	-	288	3,048	-	-	-	-	-	-	(3,048)	-100%
Total Services & Charges	91,846	292,013	7,630	2,388	-	-	-	-	-	(7,630)	-100%
Capital											
Land Improvements	202,758	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	650,423	2,410,160	288,926	87,861	-	-	-	-	-	(288,926)	-100%
Machinery & Equipment	65,800	58,521	171,549	-	-	-	-	-	-	(171,549)	-100%
Total Capital	918,981	2,468,681	460,475	87,861	-	-	-	-	-	(460,475)	-100%
Total Expenditures	1,072,675	2,804,350	474,187	96,332	-	-	-	-	-	(474,187)	-100%
Net Surplus / (Deficit)	(1,065,975)	(2,799,537)	(473,347)	(95,764)	-	-	-	-	-		
Beginning Cash Balance	-	3,271,224	471,687	-	(1,660)	(1,660)	(1,660)	(1,660)	(1,660)		
Cash Adjustments	4,337,199	-	-	-	-	-	-	-	-		
Ending Cash Balance	3,271,224	471,687	(1,660)	-	(1,660)	(1,660)	(1,660)	(1,660)	(1,660)		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		
										Cash Reserves Target	
										No reserve requirement -	
										Bond capital fund - spend	
										down to zero	
Fund Purpose:											
This fund was used to account for the bond proceeds and expenditures of the 2015 Parks/EDIT bond. Bond proceeds were spent on parks projects and capital.											
Explanation of Revenue Sources:											
The original bond was issued in 2015 for \$5,605,000.											
Explanation of Expenditures and Significant Changes/Variations:											
In 2019, the bond capital proceeds were fully expended.											
Major projects included:											
- Renovation of the Charles Black Recreation Center						Minor projects included:					
- Upgrade of the Martin Luther King Recreation Center HVAC system						- Niles Avenue Dog Park					
						- Rum Village Dog Park					
						- Experience Lodge					
						- Fremont Park splash pad					
						- Potawatomi Park splash pad					
						- Replacement of various park equipment and other improvements to parks					

Fund 757 - 2015 Parks Bond Debt Service

Fund Type	Debt Service Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017	2018	2019	06/30/19		2020	Forecast				
	Actual	Actual	Amended Budget	Actual		Adopted Budget	2021	2022	2023		
Revenue											
Interest Earnings	1,472	2,787	3,527	1,564	2,000	2,000	2,000	2,000	2,000	(1,527)	-43%
Other Income	-	31,723	-	-	-	-	-	-	-	-	-
Interfund Transfers In	384,835	347,259	379,431	190,237	377,756	376,006	374,106	371,981	374,781	(1,675)	0%
Total Revenue	386,307	381,769	382,958	191,801	379,756	378,006	376,106	373,981	376,781	(3,202)	-1%
Expenditures by Type											
Debt Service											
Principal	215,000	210,000	220,000	110,000	225,000	225,000	230,000	240,000	240,000	5,000	2%
Interest & Fees	175,481	169,106	163,732	82,191	157,131	150,381	143,556	136,581	129,381	(6,601)	-4%
Total Expenditures	390,481	379,106	383,732	192,191	382,131	375,381	373,556	376,581	369,381	(1,601)	0%
Net Surplus / (Deficit)	(4,174)	2,662	(774)	(389)	(2,375)	2,625	2,550	(2,600)	7,400		
Beginning Cash Balance	-	557,768	560,431	-	559,657	557,282	559,907	562,457	559,857		
Cash Adjustments	561,943	-	-	-	-	-	-	-	-		
Ending Cash Balance	557,768	560,431	559,657	-	557,282	559,907	562,457	559,857	567,257		
Cash Reserves Target	557,768	560,431	559,657	-	557,282	559,907	562,457	559,857	567,257		
										Cash Reserves Target	
										100% cash reserves per	
										bond covenants	
Fund Purpose:											
This fund accounts for the semi-annual payment of debt service principal and interest to the bondholders of the 2015 Parks Bond. The par amount of the 2015 Parks/EDIT bond was \$5,605,000. The debt service reserve will be used towards the last debt service payment.											
The accounting records are maintained in trustee bank accounts. This fund was established in 2017 to integrate these trustee accounts into the City's regular accounting system.											
Explanation of Revenue Sources:											
The Economic Development Income Tax (EDIT) Fund (#408) transfers money into this fund on a monthly basis, as per the bond ordinance, to cover debt service payments. This fund also receives revenue from interest earned on the cash balance at the trustee bank.											
Explanation of Expenditures and Significant Changes/Variations:											
The semi-annual debt service payments are set forth in the 20-year debt amortization schedule (debt schedule #141) with the first payment made on February 1, 2016 and the final payment due on August 1, 2035.											
Capital expenditures of this bond were tracked in the 2015 Parks Bond Capital Fund (#751). The capital proceeds were fully expended in 2019.											



DEPARTMENT OF COMMUNITY INVESTMENT FUNDS

Fund 209 - Studebaker-Oliver Revitalizing Grants

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
							2021	2022	2023			2024
Revenue												
Intergov./ Grants	255,073	63,513	-	-	-	-	-	-	-	-	-	
Interest Earnings	7,699	16,217	25,000	10,441	20,000	20,000	15,000	10,000	10,000	(5,000)	-20%	
Other Income	100,000	100,000	100,000	-	100,000	-	-	-	-	-	0%	
Total Revenue	362,772	179,731	125,000	10,441	120,000	20,000	15,000	10,000	10,000	(5,000)	-4%	
Expenditures by Type												
Services & Charges												
Professional Services	342,795	98,594	1,011,251	98,672	25,000	25,000	25,000	25,000	25,000	(986,251)	-98%	
Total Expenditures	342,795	98,594	1,011,251	98,672	25,000	25,000	25,000	25,000	25,000	(986,251)	-98%	
Net Surplus / (Deficit)	19,978	81,136	(886,251)	(88,231)	95,000	(5,000)	(10,000)	(15,000)	(15,000)			
Beginning Cash Balance	853,584	876,414	956,464	-	70,213	165,213	160,213	150,213	135,213			
Cash Adjustments	2,853	(1,087)	-	-	-	-	-	-	-			
Ending Cash Balance	876,414	956,464	70,213	-	165,213	160,213	150,213	135,213	120,213			
Cash Reserves Target	-	-	-	-	-	-	-	-	-			

Cash Reserves Target
No reserve requirement - Grant fund - spend down to zero

Fund Purpose:

This fund is used to account for various EPA grants relating to brownfields. Revenues and expenditures in this fund are grant and project specific and will vary from year to year. EPA's Brownfields Program empowers states, communities, and other stakeholders to work together to prevent, assess, safely clean up, and sustainably reuse brownfields. A brownfield site is real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. Past grant activity includes:
 - Brownfields assessment grant: Hazardous substances grant funds and petroleum grant funds used to conduct Phase I and II environmental site assessments on a city-wide basis. Sites included a former foundry site that is now a city park, a former railroad site in the Studebaker/Oliver project area, and sites in wellhead protection areas.
 - Brownfields revolving loan fund grant: Grant used to capitalize a revolving loan fund from which the City of South Bend will provide loans and subgrants to support cleanup activities for sites throughout the city that are contaminated with hazardous substances. Loans will be made based on an environmental prioritization process.
 - Brownfields cleanup grant: Grant funds used to clean up the former Oliver Plow Works site. The site is part of the Studebaker/Oliver Plow Works Redevelopment Strategy, a phased approach for eventually redeveloping the entire Studebaker and Oliver factories into two light industrial parks. Grant funds also will be used for remediation and post-cleanup reporting, and community involvement activities.

Explanation of Revenue Sources:

It is unclear whether additional grants will be available after 2017. Other income is derived from repayment from the River West TIF Fund (#324), with the last payment due in 2020.

Explanation of Expenditures and Significant Changes/Variations:

Professional services include ground water testing and other ongoing costs related to the study and planning for the various brownfields.

Fund 210 - Economic Development State Grants

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
							2021	2022	2023			2024
Revenue												
Intergov./ Grants	55,983	2,375	672,857	-	-	-	-	-	-	(672,857)	-100%	
Interest Earnings	3,140	6,784	2,900	1,727	3,000	1,500	1,000	500	100	100	3%	
Other Income	72,010	54,008	72,011	36,005	72,011	36,006	-	-	-	-	0%	
Total Revenue	131,134	63,167	747,768	37,733	75,011	37,506	1,000	500	100	(672,757)	-90%	
Expenditures by Type												
Services & Charges												
Professional Services	-	-	196,457	24,409	-	-	-	-	-	(196,457)	-100%	
Repairs & Maintenance	-	-	400,000	-	-	-	-	-	-	(400,000)	-100%	
Debt Service												
Principal	63,660	65,591	67,582	33,538	69,632	35,604	-	-	-	2,050	3%	
Interest & Fees	8,350	6,419	4,429	2,467	2,379	401	-	-	-	(2,050)	-46%	
Grants & Subsidies	-	-	65,000	-	-	-	-	-	-	(65,000)	-100%	
Other Services & Charges	-	55,662	92,400	-	-	-	-	-	-	(92,400)	-100%	
Interfund Transfers Out	-	-	230,000	230,000	-	-	-	-	-	(230,000)	-100%	
Total Expenditures	72,010	127,672	1,055,868	290,414	72,011	36,005	-	-	-	(983,857)	-93%	
Net Surplus / (Deficit)	59,123	(64,506)	(308,100)	(252,681)	3,000	1,501	1,000	500	100			
Beginning Cash Balance	350,379	410,752	345,693	-	37,593	40,593	42,094	43,094	43,594			
Cash Adjustments	1,250	(553)	-	-	-	-	-	-	-			
Ending Cash Balance	410,752	345,693	37,593	-	40,593	42,094	43,094	43,594	43,694			
Cash Reserves Target	-	-	-	-	-	-	-	-	-			

Cash Reserves Target
No reserve requirement - Grant fund - spend down to zero

Fund Purpose:

This fund was established to track the receipt and subsequent expenditure of grants from the State of Indiana.

Explanation of Revenue Sources:

This fund receives grant monies and revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are for debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program with final payment due in 2021.
 - Past expenditures include demolition of vacant and abandoned houses/lots and equipment for the Ignition Park/ND Turbo project.

Fund 211 - Department of Community Investment (DCI)

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance	%
						2021	2022	2023	2024	2019-2020	Change
Revenue											
Intergov./ Grants	298,477	270,192	440,636	-	464,500	464,500	464,500	464,500	464,500	23,864	5%
Charges for Services	203,551	338,582	259,100	93,163	249,070	249,070	249,070	249,070	249,070	(10,030)	-4%
Fines, Forfeitures, and Fees	470	-	152	-	40,000	40,000	40,000	40,000	40,000	39,848	26216%
Interest Earnings	10,418	14,158	13,570	6,302	15,000	10,000	10,000	10,000	10,000	1,430	11%
Other Income	214	4,256	4,704	2,106	-	-	-	-	-	(4,704)	-100%
Interfund Allocation Reimb	-	-	-	-	174,531	178,979	183,487	188,259	193,094	174,531	-
Interfund Transfers In	1,522,673	1,866,020	2,350,633	1,175,317	2,288,899	2,360,491	2,425,053	2,488,997	2,558,499	(61,734)	-3%
Total Revenue	2,035,803	2,493,209	3,068,795	1,276,888	3,232,000	3,303,040	3,372,110	3,440,826	3,515,163	163,205	5%
Expenditures by Type											
Personnel											
Salaries & Wages	1,189,893	1,464,757	1,520,670	719,961	1,788,354	1,814,523	1,851,179	1,888,011	1,925,574	267,684	18%
Health Insurance	277,240	344,428	273,168	114,934	315,151	334,051	352,951	374,551	396,151	41,983	15%
Fringe Benefits	230,487	286,198	336,775	137,704	350,625	355,953	363,242	370,646	378,201	13,850	4%
Total Personnel	1,697,620	2,095,383	2,130,613	972,599	2,454,130	2,504,527	2,567,372	2,633,208	2,699,926	323,517	15%
Supplies	11,922	19,501	28,460	9,410	25,792	20,833	20,833	20,833	20,833	(2,668)	-9%
Services & Charges											
Professional Services	112,919	315,383	334,878	83,084	289,100	284,500	284,220	284,180	284,500	(45,778)	-14%
Printing & Advertising	4,142	10,940	19,994	8,626	24,707	20,638	20,609	20,651	24,692	4,713	24%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	6,823	8,889	12,125	4,383	23,900	17,600	17,600	17,600	17,600	11,775	97%
Travel	13,548	17,302	24,700	12,577	28,000	21,500	21,500	21,500	21,500	3,300	13%
Repairs & Maintenance	11,141	6,222	118,345	1,182	9,600	9,600	9,600	9,600	9,600	(108,745)	-92%
Interfund Allocations	419,172	390,538	464,363	232,181	357,941	405,012	411,376	414,254	417,512	(106,422)	-23%
Other Services & Charges	8,158	10,694	19,188	9,058	18,830	18,830	19,000	19,000	19,000	(358)	-2%
Total Services & Charges	575,903	759,969	993,593	351,090	752,078	777,680	783,905	786,785	794,404	(241,515)	-24%
Total Expenditures	2,285,446	2,874,853	3,152,666	1,333,099	3,232,000	3,303,040	3,372,110	3,440,826	3,515,163	79,334	3%
Net Surplus / (Deficit)	(249,643)	(381,644)	(83,871)	(56,212)	-	-	-	-	-		
Beginning Cash Balance	1,360,157	1,114,625	731,464		647,593	647,593	647,593	647,593	647,593	Cash Reserves Target	
Cash Adjustments	4,111	(1,517)	-		-	-	-	-	-	10% of Annual expenditures	
Ending Cash Balance	1,114,625	731,464	647,593		647,593	647,593	647,593	647,593	647,593		
Cash Reserves Target	228,545	287,485	315,267		323,200	330,304	337,211	344,083	351,516		

Fund Purpose:

This fund accounts for the activities of the Department of Community Investment.

DCI's mission is to spur investment in a stronger South Bend by doing the following:

- Attracting & retaining growing businesses
- Connecting residents to economic opportunities
- Planning for vibrant neighborhoods

Explanation of Revenue Sources:

This fund is mainly funded by transfers from Economic Development Income Tax (EDIT) Fund (#408). Transfers are made on a quarterly basis. This fund also receives revenue from federal grants, transfer from the Building Department (Fund #600), and staff contracts.

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

In 2019, four (4) new positions were added: Engagement Specialist, Zoning Manager, Zoning Specialist, and an Administrative Assistant. The new staff members allow the Department of Community Investment to increase its engagement and outreach into neighborhoods and bring the Planning Commission in-house instead of going through St. Joseph County's Area Plan Commission. In 2020, a part-time position will be added to help promote greater regulatory compliance for HPC and new City zoning responsibilities. Additional capacity can be used to support Business Licensing to reduce the work load of a Code Inspector.

Fund 212 - Dept of Community Investment Grants

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
							2021	2022	2023			2024
Revenue												
Intergov./ Grants	2,365,731	3,342,536	7,744,914	432,234	2,711,000	2,711,000	2,711,000	2,711,000	2,711,000	(5,033,914)	-65%	
Fines, Forfeitures, and Fees	50	110	1,000	-	-	-	-	-	-	(1,000)	-100%	
Other Income	429,178	203,444	1,416,390	474,422	203,000	201,900	200,800	200,200	199,600	(1,213,390)	-86%	
Total Revenue	2,794,959	3,746,089	9,162,304	906,656	2,914,000	2,912,900	2,911,800	2,911,200	2,910,600	(6,248,304)	-68%	
Expenditures by Type												
Services & Charges												
Professional Services	-	-	300,000	-	-	-	-	-	-	(300,000)	-100%	
Grants & Subsidies	2,585,517	3,848,101	7,644,915	902,672	2,911,000	2,911,000	2,911,000	2,911,000	2,911,000	(4,733,915)	-62%	
Total Expenditures	2,585,517	3,848,101	7,944,915	902,672	2,911,000	2,911,000	2,911,000	2,911,000	2,911,000	(5,033,915)	-63%	
Net Surplus / (Deficit)	209,442	(102,012)	1,217,389	3,984	3,000	1,900	800	200	(400)			
Beginning Cash Balance	241,313	450,607	347,782	-	1,565,171	1,568,171	1,570,071	1,570,871	1,571,071		Cash Reserves Target	
Cash Adjustments	(148)	(813)	-	-	-	-	-	-	-		No reserve requirement -	
Ending Cash Balance	450,607	347,782	1,565,171	-	1,568,171	1,570,071	1,570,871	1,571,071	1,570,671		Grant fund - spend down to	
Cash Reserves Target	-	-	-	-	-	-	-	-	-		zero	

Fund Purpose:

This fund accounts for various grants including:
Community Development Block Grant (CDBG) - CDBG funds can be used for a variety of community development opportunities such as providing affordable housing, a suitable living environment, and economic opportunities for individuals and families with incomes below 80 percent of the area median income. CDBG funds can also be used for the elimination of slum and blight.
Emergency Solutions Grant (ESG) - The ESG Program provides homeless persons with basic shelter and essential supportive services. It can assist with operational costs of the shelter facility, and for the administration of the grant.
Neighborhood Stabilization Project (NSP) - Congress created the Neighborhood Stabilization Program to help cities, counties and states deal with community problems that are the result of the mortgage foreclosure crisis in the nation. HUD provides money to local governments (cities and counties), nonprofits, and all 50 states. Generally, the money must be used to buy, fix up, and resell foreclosed and abandoned homes. NSP grantees develop their own programs and funding priorities. However, NSP grantees must use at least 25 percent of the funds appropriated for the purchase and redevelopment of abandoned or foreclosed homes or residential properties that will be used to house individuals or families whose incomes do not exceed 50 percent of the area median income. In addition, all activities funded by NSP must benefit low- and moderate-income persons whose income does not exceed 120 percent of area median income. Activities may not qualify under NSP using the "prevent or eliminate slums and blight" or "address urgent community development needs" objectives.
Shelter Plus Care Program (S+C) - The S+C Program provides a variety of permanent housing choices, accompanied by a range of supportive services funded through other sources. S+C assists hard to serve homeless individuals with disabilities and their families. These individuals primarily include those with serious mental illness, chronic problems with alcohol and/or drugs, and HIV/AIDS or related diseases.

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

There are no significant changes.

Fund 410 - Urban Development Action Grant

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
							2021	2022	2023			2024
Revenue												
Interest Earnings	4,876	6,344	625	251	500	450	400	300	100	(125)	-20%	
Other Income	-	37,508	45,240	22,620	30,000	30,000	30,000	30,000	30,000	(15,240)	-34%	
Total Revenue	4,876	43,852	45,865	22,871	30,500	30,450	30,400	30,300	30,100	(15,365)	-34%	
Expenditures by Type												
Debt Service												
Principal	126,142	486,081	60,000	30,000	40,000	24,000	24,000	28,000	20,000	(20,000)	-33%	
Total Expenditures	126,142	486,081	60,000	30,000	40,000	24,000	24,000	28,000	20,000	(20,000)	-33%	
Net Surplus / (Deficit)	(121,266)	(442,229)	(14,135)	(7,129)	(9,500)	6,450	6,400	2,300	10,100			
Beginning Cash Balance	591,437	471,939	28,990	-	14,855	5,355	11,805	18,205	20,505		Cash Reserves Target	
Cash Adjustments	1,768	(720)	-	-	-	-	-	-	-		No reserve requirement -	
Ending Cash Balance	471,939	28,990	14,855	-	5,355	11,805	18,205	20,505	30,605		Grant fund - spend down to	
Cash Reserves Target	-	-	-	-	-	-	-	-	-		zero	

Fund Purpose:

This fund was originally established to account for economic development expenditures which are financed by federal grants and loan repayments.

Explanation of Revenue Sources:

Revenue comes from Business Development Corporation (BDC) repayment of Fund 410 miscellaneous revenue used to capitalize BDC loan pool.

Explanation of Expenditures and Significant Changes/Variations:

Currently, this fund is used for the repayment of an interfund loan from the COIT Fund (#404) in connection with a downtown hotel/parking garage project. The final payment is due in 2022 (debt schedule #82). When the final revenue payment is due from BDC, it may be prudent to payoff the debt to COIT and potentially close this fund rather than following current amortization schedule which goes out to 2046. Therefore, in the 2018 budget a total of \$486,081 is paid off using the current balance in cash reserves. Payments in future years will be made as BDC loan collections are received.

Fund 600 - Consolidated Building Fund

Fund Type	Enterprise Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		
Revenue											
Building Department											
Licenses & Permits	1,440,646	1,566,575	1,695,860	744,397	1,772,550	1,869,450	1,980,747	2,098,722	2,223,776	76,690	5%
Interest Earnings	25,326	46,652	45,300	22,772	25,201	26,228	28,470	31,870	36,175	(20,099)	-44%
Other Income	4,489	7,186	6,317	1,473	3,000	3,000	3,000	3,000	3,000	(3,317)	-53%
Interfund Transfers In	-	7,428	-	-	-	-	-	-	-	-	-
Total Building Department	1,470,462	1,627,841	1,747,477	768,642	1,800,751	1,898,678	2,012,217	2,133,592	2,262,951	53,274	3%
Total Code Enforcement	2,607,659	1,506,064	3,178,392	1,438,701	-	-	-	-	-	(3,178,392)	-100%
Total Fund Revenue	4,078,121	3,133,906	4,925,869	2,207,343	1,800,751	1,898,678	2,012,217	2,133,592	2,262,951	(3,125,118)	-63%
Expenditures											
Building Department											
Personnel											
Salaries & Wages	680,638	681,787	738,145	352,650	874,667	877,506	895,056	912,958	931,220	136,522	18%
Health Insurance	191,065	185,095	122,328	63,233	165,886	196,966	208,166	220,966	233,766	43,558	36%
Fringe Benefits	132,569	134,481	138,354	69,638	173,848	174,569	178,123	181,751	185,457	35,494	26%
Total Personnel	1,004,271	1,001,363	998,827	485,522	1,214,401	1,249,041	1,281,345	1,315,675	1,350,443	215,574	22%
Supplies	18,882	21,813	25,871	6,873	19,576	19,968	20,367	20,774	21,189	(6,295)	-24%
Services & Charges											
Professional Services	17,332	4,454	1,000	-	10,000	10,000	10,000	10,200	10,200	9,000	900%
Printing & Advertising	1,069	700	4,179	1,033	4,693	4,659	4,644	4,799	4,820	514	12%
Education & Training	4,390	3,190	3,000	1,766	3,500	3,500	3,500	3,500	3,500	500	17%
Travel	1,370	3,450	1,475	665	6,000	6,000	6,000	6,000	6,000	4,525	307%
Repairs & Maintenance	31,771	30,553	22,726	3,769	25,000	25,000	25,000	25,300	25,300	2,274	10%
Interfund Allocations	157,092	337,091	252,023	126,005	328,799	354,065	361,861	368,056	374,516	76,776	30%
Debt Service											
Principal	31,067	42,475	46,343	23,076	42,727	43,020	23,593	4,673	-	(3,616)	-8%
Interest & Fees	2,031	3,749	3,140	1,688	2,225	1,357	567	69	-	(915)	-29%
Other Services & Charges	9,599	43,665	6,595	1,347	20,572	20,645	20,720	21,129	21,207	13,977	212%
Interfund Transfers Out	-	-	158,943	79,472	-	-	-	-	-	(158,943)	-100%
Total Services & Charges	255,722	469,328	499,424	238,820	443,516	468,246	455,885	443,726	445,543	(55,908)	-11%
Total Capital	-	-	-	-	50,000	-	-	26,500	-	50,000	-
Total Building Department	1,278,875	1,492,504	1,524,122	731,215	1,727,493	1,737,255	1,757,597	1,806,675	1,817,175	203,371	13%
Total Code Enforcement	2,285,548	2,680,038	3,564,180	1,435,101	-	-	-	-	-	(3,564,180)	-100%
Total Fund Expenditures	3,564,423	4,172,542	5,088,302	2,166,316	1,727,493	1,737,255	1,757,597	1,806,675	1,817,175	(3,360,809)	-66%
Net Surplus / (Deficit)											
Building Department	191,586	135,338	223,355	37,427	73,258	161,423	254,620	326,917	445,776		
Code Enforcement	322,111	(1,173,974)	(385,788)	3,600	-	-	-	-	-		
Fund Net Surplus/(Deficit)	513,698	(1,038,636)	(162,433)	41,027	73,258	161,423	254,620	326,917	445,776		
Beginning Cash Balance	2,613,789	3,143,961	2,097,307	-	1,934,874	2,008,132	2,169,555	2,424,175	2,751,092	Cash Reserves Target	
Cash Adjustments	16,474	(8,018)	-	-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	3,143,961	2,097,307	1,934,874	1,934,874	2,008,132	2,169,555	2,424,175	2,751,092	3,196,868		
Cash Reserves Target	891,106	1,043,136	1,272,076	-	431,873	434,314	439,399	451,669	454,294		

Fund Purpose:

This fund accounts for the activities of the Building Department.

The Building Department regulates the "built environment" through enforcement of current building codes and zoning ordinances. The Building Department's purpose is to promote safe occupancy for all residents of the jurisdiction, serving all properties within the City of South Bend and all properties with a 5 digit address within St. Joseph County.

Explanation of Revenue Sources:

Revenue for the Building Department is primarily generated through issuing permits for construction, demolition, or occupancy. In addition, contractor registrations and licenses are also issued and monitored. Revenue is expected to increase based on current trends.

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

In 2020, there will be two promotions from Administrative Assistant to Executive Assistant and Assistant Manager of Customer Service to better align the responsibilities of the staff to the corresponding positions they hold, and to be more consistent with similar positions throughout the City. In 2019, the Building Department was organizationally brought under the direction of the Department of Community Investment. Starting in 2020, the Code Enforcement Department's budget will be moved out of this fund and into its own fund (#230).

Fund 754 - Industrial Revolving Fund

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
						2021	2022	2023	2024		
Revenue											
Interest Earnings	14,773	-	-	-	-	-	-	-	-	-	-
Other Income	154,450	234,521	232,680	134,869	225,200	225,200	225,200	225,200	225,200	(7,480)	-3%
Total Revenue	169,223	234,521	232,680	134,869	225,200	225,200	225,200	225,200	225,200	(7,480)	-3%
Expenditures by Type											
Services & Charges											
Professional Services	100,828	89,432	132,000	35,469	135,000	135,000	135,000	135,000	135,000	3,000	2%
Other Services & Charges	12,374	12,826	25,000	17,330	14,000	14,000	14,000	14,000	14,000	(11,000)	-44%
Total Services & Charges	113,202	102,258	157,000	52,799	149,000	149,000	149,000	149,000	149,000	(8,000)	-5%
Total Expenditures	113,202	102,258	157,000	52,799	149,000	149,000	149,000	149,000	149,000	(8,000)	-5%
Net Surplus / (Deficit)	56,021	132,263	75,680	82,070	76,200	76,200	76,200	76,200	76,200		
Beginning Cash Balance	-	2,917,106	1,632,491	-	1,708,171	1,784,371	1,860,571	1,936,771	2,012,971		
Cash Adjustments	2,861,085	(1,416,878)	-	-	-	-	-	-	-		
Ending Cash Balance	2,917,106	1,632,491	1,708,171		1,784,371	1,860,571	1,936,771	2,012,971	2,089,171		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

Cash Reserves Target
No City reserve requirement; there are program requirements

Fund Purpose:
The Industrial Revolving Fund is a loan fund for small businesses. It is governed by a separate Board of Directors which contracts with the City's Community Investment Department for administrative services. The fund is reported in the City's Comprehensive Annual Financial Report (CAFR) and was integrated into the City's formal accounting system during 2017. A City cash reserve target has not been established for the fund, but it operates under federal guidelines with respect to the amount of loans and cash balances that must be maintained.

Explanation of Revenue Sources:
This fund receives revenue from the repayments of small business loans. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are for legal services and administrative & program fees.

Fund 756 - Smart Streets Debt Service Reserve

Fund Type	Debt Service Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
						2021	2022	2023	2024		
Revenue											
Interest Earnings	3,274	4,588	4,630	2,267	3,000	3,000	3,000	3,000	3,000	(1,630)	-35%
Interfund Transfers In	856,500	1,714,000	1,715,500	857,500	1,716,500	1,716,500	1,715,000	1,713,000	1,712,500	1,000	0%
Total Revenue	859,774	1,718,588	1,720,130	859,767	1,719,500	1,719,500	1,718,000	1,716,000	1,715,500	(630)	0%
Expenditures by Type											
Debt Service											
Principal	460,000	940,000	970,000	480,000	1,000,000	1,030,000	1,060,000	1,090,000	1,120,000	30,000	3%
Interest & Fees	789,569	770,444	742,019	375,434	713,044	682,819	651,694	619,669	586,785	(28,975)	-4%
Total Expenditures	1,249,569	1,710,444	1,712,019	855,434	1,713,044	1,712,819	1,711,694	1,709,669	1,706,785	1,025	0%
Net Surplus / (Deficit)	(389,795)	8,145	8,111	4,332	6,456	6,681	6,306	6,331	8,715		
Beginning Cash Balance	-	1,718,645	1,726,790	-	1,734,901	1,741,357	1,748,038	1,754,344	1,760,675		
Cash Adjustments	2,108,440	-	-	-	-	-	-	-	-		
Ending Cash Balance	1,718,645	1,726,790	1,734,901		1,741,357	1,748,038	1,754,344	1,760,675	1,769,390		
Cash Reserves Target	1,718,645	1,726,790	1,734,901	-	1,741,357	1,748,038	1,754,344	1,760,675	1,769,390		

Cash Reserves Target
100% cash reserves per bond covenants

Fund Purpose:
The Smart Streets Debt Service Reserve Fund accounts for debt service reserve on the 2015 Smart Streets bond that had a par amount of \$25 million. The accounting records are maintained in trustee bank accounts. This fund was established in 2017 to integrate these trustee accounts into the City's regular accounting system.

Explanation of Revenue Sources:
The trustee bank receives debt service payments from the City and passes them through to the bondholders. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:
The River West TIF Fund (#324) transfers money into this fund semi-annually to cover debt service payments. The final payment is due February 1, 2037 (debt schedule #135). The debt service reserve amount will be used towards the last debt service payment. Capital expenditures of this bond were tracked in the Smart Streets Bond Capital Fund (#753).

Fund 759 - Eddy Street Commons Bond Capital

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
			2021	2022			2023	2024				
Revenue												
Interest Earnings	-	121	65	32	-	-	-	-	-	(65)	-100%	
Debt Proceeds	22,500,000	-	-	-	-	-	-	-	-	-	-	
Total Revenue	22,500,000	121	65	32	-	-	-	-	-	(65)	-100%	
Expenditures by Type												
Services & Charges												
Professional Services	396,250	1,500	-	-	-	-	-	-	-	-	-	
Total Services & Charges	396,250	1,500	-	-	-	-	-	-	-	-	-	
Capital	6,000,000	8,477,690	7,650,241	1,519,360	-	-	-	-	-	(7,650,241)	-100%	
Total Expenditures	6,396,250	8,479,190	7,650,241	1,519,360	-	-	-	-	-	(7,650,241)	-100%	
Net Surplus / (Deficit)	16,103,750	(8,479,069)	(7,650,176)	(1,519,328)	-	-	-	-	-			
Beginning Cash Balance	-	16,129,314	7,650,244	-	-	-	-	-	-			
Cash Adjustments	25,564	-	(68)	-	-	-	-	-	-			
Ending Cash Balance	16,129,314	7,650,244	-	-	-	-	-	-	-			
Cash Reserves Target	-	-	-	-	-	-	-	-	-			

Cash Reserves Target
No reserve requirement - Bond capital fund - spend down to zero

Fund Purpose:

This fund accounts for the expenditures of the bond proceeds from the \$25 million Eddy Street Commons Bond issued in 2017 (closing date 8/14/17, debt schedule #163). The funds will be spent on Phase II of the Eddy Street Commons, a mixed-use development area just south of the University of Notre Dame.

Explanation of Revenue Sources:

Initial revenues were bond proceeds from the \$25 million Eddy Street Commons Bond issued in 2017 (closing date 8/14/17, debt schedule #163). Currently, this fund only receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:

This fund is expected to be spent down or fully encumbered in 2019.

Fund 760 - Eddy Street Commons Bond Debt Service

Fund Type	Debt Service Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
			2021	2022			2023	2024				
Revenue												
Interest Earnings	1,480	6,428	8,792	4,267	6,000	6,000	6,000	6,000	6,000	(2,792)	-32%	
Debt Proceeds	2,500,000	-	-	-	-	-	-	-	-	-	-	
Interfund Transfers In	-	2,223,472	1,298,125	649,375	1,390,625	1,710,875	1,926,375	1,929,875	1,941,375	92,500	7%	
Total Revenue	2,501,480	2,229,900	1,306,917	653,642	1,396,625	1,716,875	1,932,375	1,935,875	1,947,375	89,708	7%	
Expenditures by Type												
Debt Service												
Principal	-	25,000	50,000	25,000	145,000	475,000	720,000	760,000	810,000	95,000	190%	
Interest & Fees	-	1,253,472	1,249,125	624,375	1,246,625	1,236,875	1,207,375	1,170,875	1,132,375	(2,500)	0%	
Total Expenditures	-	1,278,472	1,299,125	649,375	1,391,625	1,711,875	1,927,375	1,930,875	1,942,375	92,500	7%	
Net Surplus / (Deficit)	2,501,480	951,428	7,792	4,267	5,000	5,000	5,000	5,000	5,000			
Beginning Cash Balance	-	2,501,480	3,452,908	-	3,460,700	3,465,700	3,470,700	3,475,700	3,480,700			
Cash Adjustments	-	-	-	-	-	-	-	-	-			
Ending Cash Balance	2,501,480	3,452,908	3,460,700	-	3,465,700	3,470,700	3,475,700	3,480,700	3,485,700			
Cash Reserves Target	2,500,000	2,500,000	2,500,000	-	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000			

Cash Reserves Target
\$2,500,000 minimum

Fund Purpose:

This fund accounts for the receipt of payments from the City's North East Residential Area TIF Fund (#436) and the subsequent semi-annual payment of debt service principal and interest to the bondholders. This fund will hold a minimum of \$2.5 million in cash reserves per the 2017 Eddy Street Commons bond covenant. This amount was deposited into this debt service fund at the time of the closing. In December 2018, an additional \$945,000 was added to the debt service reserve. The bonds were closed on August 14, 2017 and the par amount was \$25 million.

Explanation of Revenue Sources:

This fund receives debt service payments from the City (recorded as interfund transfers) and passes them to bondholders through trustee banks. This fund also receives revenue from interest earned on the cash held at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:

The principal and interest payments are set forth in the 20 year debt amortization schedule with the first payment made on February 15, 2018 and the final payment on February 15, 2037. The bond was issued for Phase II of the Eddy Street Commons, a mixed-use development area just south of the University of Notre Dame. Capital expenditures related to the project are tracked in the Eddy Street Commons Capital Fund (#759).



CODE ENFORCEMENT FUNDS

Fund 219 - Unsafe Building

Fund Type	Special Revenue Funds				Control	City Funds					
	2017	2018	2019	2020		Forecast				Budget	
	Actual	Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024	Variance 2019-2020	% Change
Revenue											
Fines, Forfeitures, and Fees	215,735	193,536	275,987	110,726	111,100	111,100	111,100	111,100	111,100	(164,887)	-60%
Interest Earnings	-	5,889	14,600	6,516	-	-	-	-	-	(14,600)	-100%
Other Income	-	-	2,298	1,122	400	400	400	400	400	(1,898)	-83%
Interfund Transfers In	579,757	648,273	681,491	340,746	-	-	-	-	-	(681,491)	-100%
Total Revenue	795,492	847,699	974,376	459,110	111,500	111,500	111,500	111,500	111,500	(862,876)	-89%
Expenditures by Division											
Neighborhood Code Enfor.	135,855	134,821	248,976	25,145	-	-	-	-	-	(248,976)	-100%
NEAT Crew	504,889	448,386	608,471	239,696	-	-	-	-	-	(608,471)	-100%
Unsafe Building	148,336	101,735	185,990	22,000	111,500	111,500	111,500	111,500	111,500	(74,490)	-40%
Total Expenditures	789,079	684,941	1,043,437	286,841	111,500	111,500	111,500	111,500	111,500	(931,937)	-89%
Expenditures by Type											
Personnel											
Salaries & Wages	176,005	165,262	201,978	90,313	-	-	-	-	-	(201,978)	-100%
Health Insurance	61,280	50,693	40,224	15,912	-	-	-	-	-	(40,224)	-100%
Fringe Benefits	36,229	32,824	39,645	16,798	-	-	-	-	-	(39,645)	-100%
Total Personnel	273,514	248,778	281,847	123,023	-	-	-	-	-	(281,847)	-100%
Supplies	16,846	21,415	46,450	12,059	-	-	-	-	-	(46,450)	-100%
Services & Charges											
Professional Services	38,078	37,725	54,000	22,000	16,300	16,300	16,300	16,300	16,300	(57,700)	-70%
Repairs & Maintenance	277,140	223,202	444,722	47,990	-	-	-	-	-	(444,722)	-100%
Interfund Allocations	71,760	57,916	34,894	17,446	-	-	-	-	-	(34,894)	-100%
Other Services & Charges	111,741	68,404	156,944	39,744	95,200	95,200	95,200	95,200	95,200	(61,744)	-39%
Interfund Transfers Out	-	27,500	-	-	-	-	-	-	-	-	-
Total Services & Charges	498,720	414,748	690,560	127,180	111,500	111,500	111,500	111,500	111,500	(579,060)	-84%
Capital	-	-	24,580	24,580	-	-	-	-	-	(24,580)	-100%
Total Expenditures	789,079	684,941	1,043,437	286,841	111,500	111,500	111,500	111,500	111,500	(931,937)	-89%
Net Surplus / (Deficit)	6,413	162,757	(69,061)	172,269	-	-	-	-	-		
Beginning Cash Balance	371,735	379,148	544,556		475,495	475,495	475,495	475,495	475,495	Cash Reserves Target No reserve requirement	
Cash Adjustments	1,000	2,651	-		-	-	-	-	-		
Ending Cash Balance	379,148	544,556	475,495		475,495	475,495	475,495	475,495	475,495		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

The Unsafe Building Fund was established in 2016 (ordinance 10416-16) to receive fines and fees related to Indiana's Unsafe Building law (IC 36-7-9). The expenses incurred for board-ups, demolitions, ordinance violation abatements, and other related services are recorded here. The Unsafe Building Fund is an extension of the Department of Code Enforcement and shares the same mission to ensure a safe and clean community by upholding and enforcing the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. Code Enforcement not only cites neglected properties through its team of inspectors, it also pursues citizens' complaints, partners with volunteer neighborhood associations for neighborhood clean-ups, and works directly through community outreach programs to enrich the City of South Bend's neighborhoods.

Explanation of Revenue Sources:

This fund receives revenue from fines and fees relating to Unsafe Building laws including the following sources: vacant and abandoned registrations, board-ups, demolitions, forfeited performance bonds, special assessments, and civil penalties.

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

Starting in 2020, the Neighborhood Enforcement Action Team (NEAT) division of the Department of Code Enforcement will be moved into the newly established Code Enforcement Fund (#230), resulting in a large decrease in expenditures from 2019 to 2020. This will allow for more transparency regarding the Unsafe Building fines and fees collected in this fund and the expenditure of those revenues on allowable expenses. The expenditures in this fund will be equal to or less than revenues received. Budgeted expenditures includes emergency demolitions and expenses associated with monitoring unsafe building concerns.

Fund 221 - Rental Units Regulation

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance	%
						2021	2022	2023	2024	2019-2020	Change
Revenue											
Fines, Forfeitures, Fees	8,475	310	7,375	1,450	100,000	100,000	100,000	100,000	100,000	92,625	1256%
Interest Earnings	-	137	275	118	200	200	200	200	200	(75)	-27%
Interfund Transfers In	-	-	-	-	245,626	252,605	259,672	267,229	275,077	245,626	-
Total Revenue	8,475	447	7,650	1,568	345,826	352,805	359,872	367,429	375,277	338,176	4421%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	183,678	187,352	191,099	194,922	198,821	183,678	-
Health Insurance	-	-	-	-	46,442	49,242	52,042	55,242	58,442	46,442	-
Fringe Benefits	-	-	-	-	35,746	36,451	37,171	37,905	38,654	35,746	-
Total Personnel	-	-	-	-	265,866	273,045	280,312	288,069	295,917	265,866	-
Supplies	-	-	-	-	7,160	6,960	6,760	6,560	6,560	7,160	-
Services & Charges											
Professional Services	-	-	-	-	54,000	54,000	54,000	54,000	54,000	54,000	-
Printing & Advertising	-	-	-	-	4,000	4,000	4,000	4,000	4,000	4,000	-
Education & Training	-	-	-	-	1,200	1,200	1,200	1,200	1,200	1,200	-
Travel	-	-	-	-	1,200	1,200	1,200	1,200	1,200	1,200	-
Repairs & Maintenance	-	-	-	-	2,400	2,400	2,400	2,400	2,400	2,400	-
Other Services & Charges	15	5	500	-	10,000	10,000	10,000	10,000	10,000	9,500	1900%
Total Services & Charges	15	5	500	-	72,800	72,800	72,800	72,800	72,800	72,300	14460%
Total Expenditures	15	5	500	-	345,826	352,805	359,872	367,429	375,277	345,326	69065%
Net Surplus / (Deficit)	8,460	442	7,150	1,568	-	-	-	-	-		
Beginning Cash Balance	1,225	9,685	10,130	-	17,280	17,280	17,280	17,280	17,280	17,280	Cash Reserves Target 10% of Annual expenditures
Cash Adjustments	-	3	-	-	-	-	-	-	-	-	
Ending Cash Balance	9,685	10,130	17,280	-	17,280	17,280	17,280	17,280	17,280	17,280	
Cash Reserves Target	2	1	50	-	34,583	35,281	35,987	36,743	37,528	37,528	

Fund Purpose:

This fund accounts for the revenues and expenditures related to the Landlord Registration ordinance (10427-16) and the Rental Safety Verification Program (RSVP) ordinance (10644-19). Both of these programs are managed by the Department of Code Enforcement.

RSVP Program:

The Rental Safety Verification Program (RSVP) requires an occupancy inspection of all real property or rental units that are intended to be occupied or are occupied by anyone other than the owner. This program is designed to ensure all City of South Bend rental units meet the minimum property standards of the International Property Maintenance Code, which are incorporated into Chapter 6-Article 14 of the City's municipal code. Once the rental unit has been inspected with an Inspection Report and approved for occupancy, an Inspection Certificate shall be issued by the Department authorizing the rental unit to be occupied. The purpose of the Inspection Report and Inspection Certificate issued to the owner or the property manager (if applicable) is to verify that the rental unit is safe and habitable for occupancy with respect to: electrical systems, plumbing systems, water and sanitary system, including hot water, heating and ventilation systems, bathroom, toilet facilities, doors, windows, stairways, hallways, functioning smoke detectors, lead hazards, indoor air quality, and the overall structure in which a rental unit is established.

Explanation of Revenue Sources:

Revenue generation for the Rental Safety Verification Program (RSVP) will be derived from follow up re-inspection fees and assessments for noncompliance. First and second inspections will have no charges; however, if not compliant after the second inspection, there will be charges requiring follow up inspections to validate compliance. Because this program is new, revenue could vary greatly from current estimates. A transfer from the Economic Development Income Tax (EDIT) Fund (#408) will make up the difference.

Prior to the Rental Safety Verification Program (RSVP), proceeds from the landlord registration (\$5 registration fee per year) were intended to fund Code Enforcement's costs of the program. However, previous guidelines for landlord registrations will be integrated into RSVP while working with landlords.

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

Prior to 2020, the Rental Safety Verification Program (RSVP) was budgeted in the Consolidated Building Fund (#600). Starting in 2020, RSVP will be moved into this fund in order to better track its revenue and expenditures.

From 2019 to 2020, two additional Code Inspectors will be added to expand the program, totaling \$126,887 including wages and benefits. Health insurance increases and a 2% cost of living increase for non-bargaining staff also attributed to increased personnel expense.

Professional Services increased by \$54,000 for a professional service agreement with St. Vincent de Paul Society to provide relocation services to displaced residents as a result of uninhabitable homes.

Fund 230 - Code Enforcement Fund

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance	%
						2021	2022	2023	2024	2019-2020	Change
Revenue											
Licenses & Permits	-	-	-	-	31,200	31,200	31,200	31,200	31,200	31,200	-
Charges for Services	-	-	-	-	53,250	53,250	53,250	53,250	53,250	53,250	-
Fines, Forfeitures, and Fees	-	-	-	-	304,000	304,000	304,000	304,000	304,000	304,000	-
Other Income	-	-	-	-	2,725	2,725	2,725	2,725	2,725	2,725	-
Interfund Allocation Reimb	-	-	-	-	76,927	78,803	80,707	82,709	84,740	76,927	-
Interfund Transfers In	-	-	-	-	3,619,593	3,838,345	3,947,790	4,008,347	4,055,400	3,619,593	-
Total Revenue	-	-	-	-	4,087,695	4,308,323	4,419,672	4,482,231	4,531,315	4,087,695	-
Expenditures by Division											
Neighborhood Code Enfor.	-	-	-	-	2,565,948	2,700,342	2,736,592	2,730,085	2,752,493	2,565,948	-
Animal Care & Control	-	-	-	-	977,589	1,019,129	1,039,712	1,060,322	1,080,786	977,589	-
NEAT Crew	-	-	-	-	544,158	588,852	643,368	691,824	698,036	544,158	-
Total Expenditures	-	-	-	-	4,087,695	4,308,323	4,419,672	4,482,231	4,531,315	4,087,695	-
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	1,489,523	1,517,973	1,544,590	1,571,732	1,599,405	1,489,523	-
Health Insurance	-	-	-	-	348,313	369,313	390,313	414,313	438,313	348,313	-
Fringe Benefits	-	-	-	-	281,940	287,703	293,125	298,655	304,301	281,940	-
Total Personnel	-	-	-	-	2,119,776	2,174,989	2,228,028	2,284,700	2,342,019	2,119,776	-
Supplies	-	-	-	-	163,700	163,700	163,950	163,950	164,350	163,700	-
Services & Charges											
Professional Services	-	-	-	-	108,500	108,500	108,500	108,500	108,500	108,500	-
Printing & Advertising	-	-	-	-	24,305	24,057	23,953	24,102	24,252	24,305	-
Utilities	-	-	-	-	30,223	30,667	31,121	31,583	32,055	30,223	-
Education & Training	-	-	-	-	15,000	15,000	15,000	15,000	15,000	15,000	-
Travel	-	-	-	-	2,400	2,400	2,400	2,400	2,400	2,400	-
Repairs & Maintenance	-	-	-	-	410,650	411,650	412,650	413,650	414,150	410,650	-
Interfund Allocations	-	-	-	-	814,847	956,280	972,969	979,133	986,418	814,847	-
Debt Service											
Principal	-	-	-	-	104,314	124,228	160,962	157,725	145,200	104,314	-
Interest & Fees	-	-	-	-	7,770	10,642	13,929	15,278	10,761	7,770	-
Other Services & Charges	-	-	-	-	286,210	286,210	286,210	286,210	286,210	286,210	-
Total Services & Charges	-	-	-	-	1,804,219	1,969,634	2,027,694	2,033,581	2,024,946	1,804,219	-
Total Expenditures	-	-	-	-	4,087,695	4,308,323	4,419,672	4,482,231	4,531,315	4,087,695	-
Net Surplus / (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	-	-	-	-	-	-	-	-	-	-	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	-	-	-	-	408,770	430,832	441,967	448,223	453,132	408,770	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	-
										Cash Reserves Target	
										10% of Annual expenditures	

Fund Purpose:

This fund was established in 2020 to track the revenue and expenditures of the Department of Code Enforcement's three main divisions: **Neighborhood Code Enforcement (NCE)**, **South Bend Animal Resource Center (SBARC)**, and **Neighborhood Enforcement Action Team (NEAT)**. The **Neighborhood Code Enforcement** division upholds and enforces the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. The **South Bend Animal Resource Center** division runs the animal resource center (aka animal shelter) and enforces animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations. The **NEAT** division works in tandem with the Neighborhood Code Enforcement division to provide services for environmental clean-ups to homeowners and/or businesses. These clean-ups consist of illegal dumping of household items, tires, building materials, appliances, and any other form of litter and debris. Additional fines may be assessed for failure to comply upon notification.

Explanation of Revenue Sources:

Neighborhood Code Enforcement collects revenues from fees for environmental clean-ups, processing abandoned vehicles and ordinance violations. The South Bend Animal Resource Center collects revenues from fees for animal care & control activities such as adoption fees, pet licenses, pet microchipping, and animal surrender fee. These revenues do not cover the expenditures of these divisions. The difference is covered by an interfund transfer from the Economic Development Income Tax (EDIT) Fund (#408). The interfund allocation reimbursement is an internal accounting method to allocate a portion of the Code Enforcement administration personnel costs to the South Bend Animal Resource Center division. This nets out against the allocation expense recorded in this fund.

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

In 2020, the Department of Code Enforcement will be restructured from an accounting perspective in order to better track expenditures and align with the fund ordinances established by the Common Council. The Neighborhood Code Enforcement division and South Bend Animal Resource Center division will be moved from the Consolidated Building Fund (#600) into this fund. The Neighborhood Enforcement Action Team (NEAT) division will be moved from the Unsafe Building Fund (#219) into this fund. To see a comparison of revenues and expenditures from 2019 to 2020, see the division summaries and Code Enforcement historical summary.

Code Enforcement Historical Budget Summary - Fund 219, 221, 230 & 600

Historical Budget Summary

	2019				2020	Forecast				Budget Variance 2019-2020	%
	2017	2018	Amended	06/30/19	Adopted	2021	2022	2023	2024		
	Actual	Actual	Budget	Actual	Budget					Change	
Revenue											
Licenses & Permits	26,750	31,987	34,600	18,707	31,200	31,200	31,200	31,200	31,200	(3,400)	-10%
Charges for Services	46,708	56,229	59,408	27,237	53,250	53,250	53,250	53,250	53,250	(6,158)	-10%
Fines, Forfeitures, and Fees	580,413	536,051	754,912	198,997	515,100	515,100	515,100	515,100	515,100	(239,812)	-32%
Interest Earnings	-	6,027	14,875	6,635	200	200	200	200	200	(14,675)	-99%
Other Income	10,682	58,590	12,919	5,953	3,125	3,125	3,125	3,125	3,125	(9,794)	-76%
Interfund Allocation Reimb	-	-	73,304	36,650	76,927	78,803	80,707	82,709	84,740	3,623	5%
Interfund Transfers In	2,747,073	1,665,326	3,210,400	1,605,200	3,865,219	4,090,950	4,207,462	4,275,576	4,330,477	654,819	20%
Total Revenue	3,411,627	2,354,210	4,160,418	1,899,379	4,545,021	4,772,628	4,891,044	4,961,160	5,018,092	384,603	9%
Expenditures by Fund											
Consolidated Bldg Fund (#600)	2,285,548	2,680,038	3,564,180	1,435,101	-	-	-	-	-	(3,564,180)	-100%
Rental Units Regulation (#221)	15	5	500	-	345,826	352,805	359,872	367,429	375,277	345,326	69065%
Unsafe Building Fund (#219)	789,079	684,941	1,043,437	286,841	111,500	111,500	111,500	111,500	111,500	(931,937)	-89%
Code Enforcement Fund (#230)	-	-	-	-	4,087,695	4,308,323	4,419,672	4,482,231	4,531,315	4,087,695	-
Total Expenditures	3,074,642	3,364,985	4,608,117	1,721,942	4,545,021	4,772,628	4,891,044	4,961,160	5,018,092	(63,096)	-1%
Expenditures by Division											
Neighborhood Code Enfor.	1,618,527	1,847,445	2,573,555	954,044	2,565,948	2,700,342	2,736,592	2,730,085	2,752,493	(7,607)	0%
Animal Care & Control	802,876	908,180	1,058,627	440,158	977,589	1,019,129	1,039,712	1,060,322	1,080,786	(81,038)	-8%
Rental Safety Verification Program	15	59,239	181,474	66,043	345,826	352,805	359,872	367,429	375,277	164,352	91%
NEAT Crew	504,889	448,386	608,471	239,696	544,158	588,852	643,368	691,824	698,036	(64,313)	-11%
Unsafe Building	148,336	101,735	185,990	22,000	111,500	111,500	111,500	111,500	111,500	(74,490)	-40%
Total Expenditures	3,074,642	3,364,985	4,608,117	1,721,942	4,545,021	4,772,628	4,891,044	4,961,160	5,018,092	(63,096)	-1%
Expenditures by Type											
Personnel											
Salaries & Wages	1,236,138	1,298,997	1,524,375	722,510	1,673,201	1,705,325	1,735,689	1,766,654	1,798,226	148,826	10%
Health Insurance	382,303	358,732	297,992	133,402	394,755	418,555	442,355	469,555	496,755	96,763	32%
Fringe Benefits	229,742	236,919	289,201	133,720	317,686	324,154	330,296	336,560	342,955	28,485	10%
Total Personnel	1,848,183	1,894,648	2,111,568	989,632	2,385,642	2,448,034	2,508,340	2,572,769	2,637,936	274,074	13%
Supplies	102,211	117,767	194,628	54,952	170,860	170,660	170,710	170,510	170,910	(23,768)	-12%
Services & Charges											
Professional Services	83,869	172,494	230,158	50,970	178,800	178,800	178,800	178,800	178,800	(51,358)	-22%
Printing & Advertising	12,919	8,771	19,950	4,927	28,305	28,057	27,953	28,102	28,252	8,355	42%
Utilities	29,768	31,852	37,100	14,282	30,223	30,667	31,121	31,583	32,055	(6,877)	-19%
Education & Training	8,848	6,089	20,550	3,134	16,200	16,200	16,200	16,200	16,200	(4,350)	-21%
Travel	506	4,869	7,647	568	3,600	3,600	3,600	3,600	3,600	(4,047)	-53%
Repairs & Maintenance	336,567	276,892	568,996	89,732	413,050	414,050	415,050	416,050	416,550	(155,946)	-27%
Interfund Allocations	406,080	517,905	719,048	359,516	814,847	956,280	972,969	979,133	986,418	95,799	13%
Debt Service											
Principal	23,717	64,323	99,255	35,984	104,314	124,228	160,962	157,725	145,200	5,059	5%
Interest & Fees	1,669	7,135	8,568	2,892	7,770	10,642	13,929	15,278	10,761	(798)	-9%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	220,304	154,741	534,069	90,775	391,410	391,410	391,410	391,410	391,410	(142,659)	-27%
Interfund Transfers Out	-	27,500	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,124,246	1,272,570	2,245,341	652,778	1,988,519	2,153,934	2,211,994	2,217,881	2,209,246	(256,822)	-11%
Capital	2	80,000	56,580	24,580	-	-	-	-	-	(56,580)	-100%
Total Expenditures	3,074,642	3,364,985	4,608,117	1,721,942	4,545,021	4,772,628	4,891,044	4,961,160	5,018,092	(63,096)	-1%
Net Surplus / (Deficit)	336,984	(1,010,774)	(447,699)	177,437	-	-	-	-	-		

Department Purpose:

The mission of Code Enforcement is to ensure a safe and clean community by upholding and enforcing the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. Code Enforcement not only cites neglected properties through its team of inspectors, it also pursues citizens complaints, partners with volunteer neighborhood associations for neighborhood clean ups, and works directly through community outreach programs to enrich the City's neighborhoods.

Explanation of Revenue Sources:

Neighborhood Code Enforcement (NCE) revenues are derived from ordinance violations for environmental dumping. **South Bend Animal Resource Center (SBARC)** revenues are derived from fees for animal control activities such as adoption fees, pet licenses, pet microchipping, and animal surrender fees. **Rental Safety Verification Program (RSVP)** revenues are derived from follow up re-inspection fees and assessments for non-compliance. **The Unsafe Building Fund (#219)** is a Special Revenue Fund and is meant to receive revenue from the following sources: vacant and abandoned registrations, board-ups, demolition, performance bonds, special assessments, and civil penalties. The vast majority of revenue for Code Enforcement comes from an interfund transfer from the **Economic Development Income Tax (EDIT) Fund (#408)**. Projections for revenue show a decrease of chargeable fees which have been adjusted to reflect the historical average based on the past 5 years.

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

Personnel - The salary cap for the Director of Code Enforcement will be increased by 14.64% to reflect increased responsibilities and bring it in line with other director-level positions at the City. The salary cap for the Animal Resource Center Manager will be increased by 7.5% to reflect increased responsibilities. City-wide, all salary caps will increase by 2% from 2019 to 2020. From 2019 to 2020, two additional Code Inspectors will be added to expand the Rental Safety Verification Program (RSVP), totaling \$126,887 including wages and benefits. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.

Neighborhood Code Enforcement Division

Historical Budget Summary

Fund 219 & 600 from 2017 to 2019 - Fund 230 starting in 2020

	2019				2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
	2017	2018	Amended	06/30/19		2021	2022	2023	2024		
	Actual	Actual	Budget	Actual							
Revenue											
Fines, Forfeitures, and Fees	502,397	462,405	530,952	154,021	304,000	304,000	304,000	304,000	(226,952)	-43%	
Other Income	8,203	51,740	3,405	316	1,000	1,000	1,000	1,000	(2,405)	-71%	
Interfund Allocation Reimb	-	-	73,304	36,650	76,927	78,803	80,707	82,709	84,740	3,623	5%
Total Revenue	510,600	514,144	607,661	190,987	381,927	383,803	385,707	387,709	389,740	(225,734)	-37%
Expenditures by Fund											
Consolidated Bldg Fund (#600)	1,482,672	1,721,175	2,341,681	937,450	-	-	-	-	-	(2,341,681)	-100%
Unsafe Building Fund (#219)	135,855	134,821	248,976	25,145	-	-	-	-	-	(248,976)	-100%
Code Enforcement Fund (#230)	-	-	-	-	2,565,948	2,700,342	2,736,592	2,730,085	2,752,493	2,565,948	-
Total Expenditures	1,618,527	1,855,996	2,590,657	962,595	2,565,948	2,700,342	2,736,592	2,730,085	2,752,493	(24,709)	-1%
Expenditures by Type											
Personnel											
Salaries & Wages	706,680	717,952	862,725	413,039	910,798	930,057	947,307	964,906	982,858	48,073	6%
Health Insurance	192,626	192,429	144,152	67,238	197,377	209,277	221,177	234,777	248,377	53,225	37%
Fringe Benefits	129,323	128,597	162,917	76,495	169,207	173,079	176,573	180,139	183,783	6,290	4%
Total Personnel	1,028,629	1,038,977	1,169,794	556,772	1,277,382	1,312,413	1,345,057	1,379,822	1,415,018	107,588	9%
Supplies	30,690	46,888	55,040	20,782	51,100	51,100	51,100	51,100	51,500	(3,940)	-7%
Services & Charges											
Professional Services	31,164	116,125	108,778	14,019	63,000	63,000	63,000	63,000	63,000	(45,778)	-42%
Printing & Advertising	12,759	8,771	16,500	4,927	21,288	21,096	21,016	21,131	21,246	4,788	29%
Education & Training	8,353	6,089	18,750	3,134	15,000	15,000	15,000	15,000	15,000	(3,750)	-20%
Travel	277	4,716	6,122	245	2,400	2,400	2,400	2,400	2,400	(3,722)	-61%
Repairs & Maintenance	150,327	116,849	272,232	33,678	300,000	300,000	300,000	300,000	300,000	27,768	10%
Interfund Allocations	238,956	351,661	500,149	250,075	601,394	717,200	729,660	732,450	736,189	101,245	20%
Debt Service											
Principal	22,687	62,052	98,094	35,984	104,314	90,339	83,688	41,403	25,362	6,220	6%
Interest & Fees	1,482	6,468	8,513	2,892	7,770	5,494	3,371	1,479	478	(743)	-9%
Other Services & Charges	93,201	69,900	336,685	40,086	122,300	122,300	122,300	122,300	122,300	(214,385)	-64%
Interfund Transfers Out	-	27,500	-	-	-	-	-	-	-	-	-
Total Services & Charges	559,205	770,131	1,365,823	385,041	1,237,466	1,336,829	1,340,435	1,299,163	1,285,975	(128,357)	-9%
Capital	2	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,618,527	1,855,996	2,590,657	962,595	2,565,948	2,700,342	2,736,592	2,730,085	2,752,493	(24,709)	-1%
Required Operating Subsidy	(1,107,927)	(1,341,852)	(1,982,996)	(771,608)	(2,184,021)	(2,316,539)	(2,350,885)	(2,342,376)	(2,362,753)		

Division Purpose:

The Neighborhood Code Enforcement division manages the activities of the Department of Code Enforcement, overseeing the other divisions. This division upholds and enforces the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code.

Explanation of Revenue Sources:

Revenues are derived from fees for processing abandoned vehicles and ordinance violations. The decrease in revenue for this division is due to the restructuring of the Department of Code Enforcement. Revenue related to the unsafe building laws will be classified under the Unsafe Building division. The interfund allocation revenue is from the payroll cost allocation to the Animal Care & Control division for a portion of the Code Enforcement administration personnel costs.

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

Administrative costs for the Department of Code Enforcement are budgeted in this division along with operational costs such as repair & maintenance of Code Inspector trucks.
 Personnel - The salary cap for the Director of Code Enforcement will be increased by 14.64% to reflect increased responsibilities and bring it in line with other director-level positions at the City. City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.
 Other Services & Charges decreased from 2019 to 2020 due to a one-time \$200,000 appropriation for the demolition of an unsafe building.

South Bend Animal Resource Center

Historical Budget Summary

Fund 600 from 2017 to 2019 - Fund 230 starting in 2020

	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Licenses & Permits	26,750	31,987	34,600	18,707	31,200	31,200	31,200	31,200	31,200	(3,400)	-10%
Charges for Services	46,708	56,229	59,408	27,237	53,250	53,250	53,250	53,250	53,250	(6,158)	-10%
Other Income	2,479	6,851	7,216	4,515	1,725	1,725	1,725	1,725	1,725	(5,491)	-76%
Total Revenue	75,937	95,067	101,224	50,459	86,175	86,175	86,175	86,175	86,175	(15,049)	-15%
Expenditures by Fund											
Consolidated Bldg Fund (#600)	802,876	908,180	1,058,627	440,158	-	-	-	-	-	(1,058,627)	-100%
Code Enforcement Fund (#230)	-	-	-	-	977,589	1,019,129	1,039,712	1,060,322	1,080,786	977,589	-
Total by Fund	802,876	908,180	1,058,627	440,158	977,589	1,019,129	1,039,712	1,060,322	1,080,786	(81,038)	-8%
Expenditures by Type											
Personnel											
Salaries & Wages	353,454	373,324	374,614	178,987	384,476	391,653	398,975	406,443	414,059	9,862	3%
Health Insurance	128,396	115,582	90,504	40,244	104,494	110,794	117,094	124,294	131,494	13,990	15%
Fringe Benefits	64,190	67,652	70,153	33,113	72,435	73,888	75,373	76,887	78,433	2,282	3%
Total Personnel	546,040	556,557	535,271	252,344	561,405	576,335	591,442	607,624	623,986	26,134	5%
Supplies	54,674	49,116	87,178	22,111	86,150	86,150	86,400	86,400	86,400	(1,028)	-1%
Services & Charges											
Professional Services	14,627	18,644	59,880	14,950	45,500	45,500	45,500	45,500	45,500	(14,380)	-24%
Printing & Advertising	160	-	950	-	2,951	2,897	2,873	2,906	2,940	2,001	211%
Utilities	29,768	31,852	37,100	14,282	30,223	30,667	31,121	31,583	32,055	(6,877)	-19%
Education & Training	495	-	-	-	-	-	-	-	-	-	-
Travel	229	153	325	323	-	-	-	-	-	(325)	-100%
Repairs & Maintenance	21,151	20,835	71,874	21,388	20,150	21,150	22,150	23,150	23,650	(51,724)	-72%
Interfund Allocations	106,632	119,689	195,749	97,865	192,300	217,520	221,316	224,249	227,345	(3,449)	-2%
Debt Service											
Principal	1,030	2,272	1,161	-	-	-	-	-	-	(1,161)	-100%
Interest & Fees	186	666	55	-	-	-	-	-	-	(55)	-100%
Other Services & Charges	27,883	28,396	37,084	16,895	38,910	38,910	38,910	38,910	38,910	1,826	5%
Total Services & Charges	202,161	222,507	404,178	165,703	330,034	356,644	361,870	366,298	370,400	(74,144)	-18%
Capital	-	80,000	32,000	-	-	-	-	-	-	(32,000)	-100%
Total Expenditures	802,876	908,180	1,058,627	440,158	977,589	1,019,129	1,039,712	1,060,322	1,080,786	(81,038)	-8%
Required Operating Subsidy	(726,939)	(813,113)	(957,403)	(389,700)	(891,414)	(932,954)	(953,537)	(974,147)	(994,611)		

Division Purpose:

South Bend Animal Resource Center's mission is to enforce animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations. The Animal Resource Center responds to animal related complaints, manage and facilitate a fully functioning adoption center & animal shelter, participate and organize community outreach events to promote and educate the public on animal welfare issues.

Explanation of Revenue Sources:

Revenues are derived from fees for animal control activities such as adoption fees, pet licenses, pet microchipping, and animal surrender fees. Donations for the South Bend Animal Resource Center (SBARC) are tracked in the Gift/Donation/Bequest Fund (#217).

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

Personnel - The salary cap for the Animal Resource Center Manager (formerly titled Animal Shelter Manager) will be increased by 7.5% to reflect increased responsibilities. City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.

Capital - purchased a truck in 2018 and a van in 2019. No capital purchases are planned for 2020.



Neighborhood Enforcement Action Team (NEAT)

Historical Budget Summary

Fund 219 from 2017 to 2019 - Fund 230 starting in 2020

	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Expenditures by Fund											
Unsafe Building Fund (#219)	504,889	448,386	608,471	239,696	-	-	-	-	-	(608,471)	-100%
Code Enforcement Fund (#230)	-	-	-	-	544,158	588,852	643,368	691,824	698,036	544,158	-
Total Expenditures	504,889	448,386	608,471	239,696	544,158	588,852	643,368	691,824	698,036	(64,313)	-11%
Expenditures by Type											
Personnel											
Salaries & Wages	176,005	165,262	201,978	90,313	194,249	196,263	198,308	200,383	202,488	(7,729)	-4%
Health Insurance	61,280	50,693	40,224	15,912	46,442	49,242	52,042	55,242	58,442	6,218	15%
Fringe Benefits	36,229	32,824	39,645	16,798	40,298	40,736	41,179	41,629	42,085	653	2%
Total Personnel	273,514	248,778	281,847	123,023	280,989	286,241	291,529	297,254	303,015	(858)	0%
Supplies	16,846	21,415	46,450	12,059	26,450	26,450	26,450	26,450	26,450	(20,000)	-43%
Services & Charges											
Printing & Advertising	-	-	-	-	66	64	64	65	66	66	-
Repairs & Maintenance	54,832	75,198	90,500	34,665	90,500	90,500	90,500	90,500	90,500	-	0%
Interfund Allocations	60,492	46,555	23,150	11,576	21,153	21,560	21,993	22,434	22,884	(1,997)	-9%
Debt Service											
Principal	-	-	-	-	-	33,889	77,274	116,322	119,838	-	-
Interest & Fees	-	-	-	-	-	5,148	10,558	13,799	10,283	-	-
Other Services & Charges	99,206	56,440	141,944	33,794	125,000	125,000	125,000	125,000	125,000	(16,944)	-12%
Total Services & Charges	214,529	178,192	255,594	80,035	236,719	276,161	325,389	368,120	368,571	(18,875)	-7%
Capital	-	-	24,580	24,580	-	-	-	-	-	(24,580)	-100%
Total Expenditures	504,889	448,386	608,471	239,696	544,158	588,852	643,368	691,824	698,036	(64,313)	-11%
Required Operating Subsidy	(504,889)	(448,386)	(608,471)	(239,696)	(544,158)	(588,852)	(643,368)	(691,824)	(698,036)		

Division Purpose:

The Neighborhood Enforcement Action Team division (aka NEAT Crew) works in tandem with the Neighborhood Code Enforcement division to follow up on complaints, violations, and citation charged to homeowners and/or businesses for environmental clean-ups. These clean ups consist of illegal dumping of household items, tires, building materials, appliances, and any other form of litter and debris.

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

The NEAT Crew's 2020 budget was decreased to allow for some increases in the Animal Care & Control budget for medical supplies and veterinary services.

Personnel - The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.

Capital - In 2019, ATVs were purchased for the NEAT division.

Rental Unit Inspection Division

Historical Budget Summary

Fund 600 from 2018 to 2019 - Fund 221 starting in 2020

	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Fines, Forfeitures, and Fees	-	-	100,000	-	100,000	100,000	100,000	100,000	100,000	-	0%
Total Revenue	-	-	100,000	-	100,000	100,000	100,000	100,000	100,000	-	0%
Expenditures by Fund-Division											
Consolidated Bldg Fund (#600)	-	59,234	180,974	66,043	-	-	-	-	-	(180,974)	-100%
Rental Units Regulation (#221)	-	-	-	-	345,826	352,805	359,872	367,429	375,277	345,826	-
Total Expenditures	-	59,234	180,974	66,043	345,826	352,805	359,872	367,429	375,277	164,852	91%
Expenditures by Type											
Personnel											
Salaries & Wages	-	42,460	85,058	40,170	183,678	187,352	191,099	194,922	198,821	98,620	116%
Health Insurance	-	28	23,112	10,008	46,442	49,242	52,042	55,242	58,442	23,330	101%
Fringe Benefits	-	7,847	16,486	7,314	35,746	36,451	37,171	37,905	38,654	19,260	117%
Total Personnel	-	50,335	124,656	57,492	265,866	273,045	280,312	288,069	295,917	141,210	113%
Supplies	-	348	5,960	-	7,160	6,960	6,760	6,560	6,560	1,200	20%
Services & Charges											
Professional Services	-	-	7,500	-	54,000	54,000	54,000	54,000	54,000	46,500	620%
Printing & Advertising	-	-	2,500	-	4,000	4,000	4,000	4,000	4,000	1,500	60%
Education & Training	-	-	1,800	-	1,200	1,200	1,200	1,200	1,200	(600)	-33%
Travel	-	-	1,200	-	1,200	1,200	1,200	1,200	1,200	-	0%
Repairs & Maintenance	-	-	2,400	-	2,400	2,400	2,400	2,400	2,400	-	0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	17,856	-	10,000	10,000	10,000	10,000	10,000	(7,856)	-44%
Total Services & Charges	-	-	33,256	-	72,800	72,800	72,800	72,800	72,800	39,544	119%
Total Expenditures	-	50,683	163,872	57,492	345,826	352,805	359,872	367,429	375,277	181,954	111%
Required Operating Subsidy	-	(50,683)	(63,872)	(57,492)	(245,826)	(252,805)	(259,872)	(267,429)	(275,277)		

Division Purpose:

The Rental Unit Inspection division will be conducting property inspections and issuing a license for all rental properties in the City. All properties will be required to meet the minimum standards for the safety of the occupants.

Explanation of Revenue Sources:

Revenue generation for the Rental Safety Verification Program (RSVP) will be derived from follow up re-inspection fees and assessments for noncompliance. First and second inspections will have no charges; however, if not compliant after the second inspection, there will be charges requiring follow up inspections to validate compliance. Because this program is new, revenue could vary greatly from current estimates. A transfer from the Economic Development Income Tax (EDIT) Fund (#408) will make up the difference.

Prior to the Rental Safety Verification Program (RSVP), proceeds from the landlord registration (\$5 registration fee per year) were intended to fund Code Enforcement's costs of the program. However, previous guidelines for landlord registrations will be integrated into RSVP while working with landlords.

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

From 2019 to 2020, two additional Code Inspectors will be added to expand the program, totaling \$126,887 including wages and benefits. Health insurance increases and a 2% cost of living increase for non-bargaining staff also attributed to increased personnel expense. Professional Services increased by \$54,000 for a professional service agreement with St. Vincent de Paul Society to provide relocation services to displaced residents as a result of uninhabitable homes.



INTERNAL SERVICE FUNDS

Fund 222 - Central Services

Fund Type	Internal Service Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance	%
						2021	2022	2023	2024	2019-2020	Change
Revenue											
Licenses & Permits	7,016	4,107	7,015	948	4,440	4,440	4,440	4,440	4,440	(2,575)	-37%
Charges for Services	632,794	677,908	8,248,563	3,657,302	8,304,859	8,387,907	8,471,786	8,556,504	8,642,068	56,296	1%
Interest Earnings	8,537	10,656	16,400	6,518	12,000	13,000	14,000	15,000	16,000	(4,400)	-27%
Other Income	6,672,421	7,135,261	4,994,166	2,670,997	4,944,250	5,041,655	5,141,008	5,242,349	5,345,716	(49,916)	-1%
Interfund Allocation Reimb	278,016	392,410	610,726	305,356	122,143	178,608	131,511	135,111	138,144	(488,583)	-80%
Total Revenue	7,598,784	8,220,343	13,876,870	6,641,121	13,387,692	13,625,610	13,762,745	13,953,404	14,146,368	(489,178)	-4%
Expenditures by Division											
Equipment Services	2,866,575	2,634,414	8,220,501	3,412,631	7,812,107	7,930,270	8,014,249	8,119,465	8,227,604	(408,394)	-5%
Building Maintenance	198,576	208,440	236,639	83,759	213,243	218,980	223,646	228,261	232,859	(23,396)	-10%
Central Stores/Purchasing	94,039	245,265	308,040	143,590	-	-	-	-	-	(308,040)	-100%
Print Shop	128,880	142,462	191,281	81,180	10,018	2,505	-	-	-	(181,263)	-95%
Radio Shop	267,936	279,334	301,290	128,038	275,518	284,382	291,061	297,837	304,711	(25,772)	-9%
Facilities Management	-	-	316,755	61,920	122,143	179,334	132,239	135,250	137,891	(194,612)	-61%
Electric & Gas Utilities	4,075,629	4,528,950	5,074,755	2,460,519	4,870,250	4,967,655	5,067,008	5,168,349	5,271,716	(204,505)	-4%
Office of Sustainability	256,633	304,308	17,237	5,894	-	-	-	-	-	(17,237)	-100%
Total Expenditures	7,888,268	8,343,173	14,666,498	6,377,533	13,303,279	13,583,126	13,728,203	13,949,162	14,174,781	(1,363,219)	-9%
Expenditures by Type											
Personnel											
Salaries & Wages	1,961,603	2,061,867	2,247,675	959,480	2,092,572	2,118,847	2,144,717	2,171,848	2,198,140	(155,103)	-7%
Health Insurance	530,739	508,601	421,192	163,749	441,194	467,794	494,394	524,794	555,194	20,002	5%
Fringe Benefits	400,969	422,376	492,243	201,401	453,572	458,982	464,466	470,116	475,698	(38,671)	-8%
Total Personnel	2,893,312	2,992,844	3,161,110	1,324,630	2,987,338	3,045,623	3,103,577	3,166,758	3,229,032	(173,772)	-5%
Supplies	135,205	134,464	4,892,944	2,178,301	4,870,798	4,919,128	4,969,063	5,019,841	5,070,523	(22,146)	0%
Services & Charges											
Professional Services	16,130	30,814	204,720	165	13,000	63,000	13,000	13,000	13,000	(191,720)	-94%
Printing & Advertising	4,707	4,809	3,341	529	7,821	7,775	7,756	7,784	7,811	4,480	134%
Utilities	4,123,912	4,587,384	5,144,475	2,498,605	4,935,174	5,034,053	5,134,601	5,237,060	5,341,567	(209,301)	-4%
Education & Training	15,937	8,779	20,500	3,019	20,050	19,550	19,550	20,000	20,000	(450)	-2%
Travel	2,163	1,251	2,800	225	4,000	4,200	4,200	4,200	4,300	1,200	43%
Repairs & Maintenance	58,671	71,056	102,047	34,683	66,400	66,600	68,400	69,000	69,500	(35,647)	-35%
Interfund Allocations	331,440	411,263	648,014	324,008	306,521	351,796	357,232	360,695	364,470	(341,493)	-53%
Debt Service											
Principal	13,629	13,606	14,249	7,053	14,818	2,483	-	-	-	569	4%
Interest & Fees	2,102	1,566	1,030	583	463	22	-	-	-	(567)	-55%
Grants & Subsidies	-	5,320	2,500	2,434	-	-	-	-	-	(2,500)	-100%
Other Services & Charges	4,360	3,016	93,768	3,297	5,405	5,405	5,405	5,405	5,405	(88,363)	-94%
Interfund Transfers Out	286,700	77,000	375,000	-	71,491	63,491	45,419	45,419	49,173	(303,509)	-81%
Total Services & Charges	4,859,751	5,215,865	6,612,444	2,874,601	5,445,143	5,618,375	5,655,563	5,762,563	5,875,226	(1,167,301)	-18%
Total Expenditures	7,888,268	8,343,173	14,666,498	6,377,533	13,303,279	13,583,126	13,728,203	13,949,162	14,174,781	(1,363,219)	-9%
Net Surplus / (Deficit)	(289,484)	(122,830)	(789,628)	263,588	84,413	42,484	34,542	4,242	(28,413)		
Beginning Cash Balance	1,419,407	1,085,494	1,005,873		216,245	300,658	343,142	377,684	381,926	Cash Reserves Target 10% of Annual expenditures, excluding utility accounting	
Cash Adjustments	(44,430)	43,209	-		-	-	-	-			
Ending Cash Balance	1,085,494	1,005,873	216,245		300,658	343,142	377,684	381,926	353,513		
Cash Reserves Target	381,264	381,422	959,174		843,303	861,547	866,120	878,081	890,307		

Fund Purpose:

This fund tracks the operating costs of the Central Services Division. The Division provides a variety of services to other city departments, along with several local county, state and federal agencies. Central Services consists of 4 cost centers: Equipment Services, Building Maintenance, Radio Shop, and Facilities Management. The Department of Administration & Finance oversees the Central Services Division. Also, the electric and natural gas costs for the entire City are paid out of this fund and allocated back to departments.

Explanation of Revenue Sources:

- Equipment Services and Radio Shop provide repair and maintenance services for the City's fleet and some external customers (governmental units such as St Joseph County and local township fire departments). Parts and labor for each workorder are charged back to City departments or billed to the external customers.
- Building Maintenance provides repair and maintenance services to the City's facilities. This cost center is partially funded through internal labor rates.
- Equipment Services also receives business licensing revenue from performing inspections of taxi cabs. This revenue has declined dramatically in the past two years due to the popularity of ride sharing services such as Uber and Lyft.
- Facilities Management is funded by an allocation.
- This fund also receives revenue from interest earned on the fund's cash balance.

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

In 2020, the Financial Specialist Senior will be replaced with an Executive Assistant. Two cost centers will be discontinued: Central Stores/Purchasing and Print Shop. The only remaining cost associated with the Print Shop is the principal and interest payments on two commercial-grade printers, to be paid off in 2021. Central Purchasing will move back to the Department of Administration & Finance's budget in the General Fund (#101). From 2018 to 2019, Supplies Expense and Charges for Services Revenue increased due to a change in revenue and expense recognition. Central Services capital expenditures are tracked in the Central Services Capital Fund (#224). Transfers Out of the Central Services Operating Fund (#222) to the capital fund (#224) typically match the budgeted capital expenditures. In 2019, \$300,000 was transferred to the capital fund for purchase of fleet management software.

Fund 224 - Central Services Capital

Fund Type	Internal Service Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		
Revenue											
Interest Earnings	875	2,734	3,120	1,754	2,000	2,000	2,000	2,000	2,000	(1,120)	-36%
Interfund Transfers In	286,700	77,000	375,000	-	71,491	63,491	45,419	45,419	49,173	(303,509)	-81%
Total Revenue	287,575	79,734	378,120	1,754	73,491	65,491	47,419	47,419	51,173	(304,629)	-81%
Expenditures by Type											
Supplies	23,273	8,905	5,000	-	-	-	-	-	-	(5,000)	-100%
Services & Charges											
Repairs & Maintenance	67,985	18,697	88,671	31,941	63,000	55,000	25,000	25,000	33,000	(25,671)	-29%
Debt Service											
Principal	-	-	7,813	-	7,711	7,888	18,424	18,922	15,188	(102)	-1%
Interest & Fees	-	-	1,187	-	780	603	1,995	1,497	985	(407)	-34%
Total Services & Charges	67,985	18,697	97,671	31,941	71,491	63,491	45,419	45,419	49,173	(26,180)	-27%
Capital											
Machinery & Equipment	114,180	77,871	300,000	-	-	-	-	-	-	(300,000)	-100%
Total Capital	114,180	77,871	300,000	-	-	-	-	-	-	(300,000)	-100%
Total Expenditures	205,438	105,474	402,671	31,941	71,491	63,491	45,419	45,419	49,173	(331,180)	-82%
Net Surplus / (Deficit)	82,138	(25,740)	(24,551)	(30,187)	2,000	2,000	2,000	2,000	2,000		
Beginning Cash Balance	111,965	194,599	168,606		144,055	146,055	148,055	150,055	152,055	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero	
Cash Adjustments	497	(253)	-		-	-	-	-			
Ending Cash Balance	194,599	168,606	144,055		146,055	148,055	150,055	152,055	154,055		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This fund accounts for the capital expenditures of the Central Services Division.

Explanation of Revenue Sources:

This fund receives transfers from the Central Services Operating Fund (#222). Transfers typically match the budgeted capital expenditures. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

In 2019, Central Services budgeted \$300,000 for new fleet management software to help the Equipment Services division better manage the City's vehicle assets. Also, the Sample Street garage replaced its old forklift, purchased through a capital lease.

In 2020, no new capital purchases are planned. The repair & maintenance budget is for parking lot repaving, annual maintenance of the CNG stations, and radio tower inspections. The capital lease principal and interest expense is for the new forklift, to be paid off over 5 years.

In 2022, Equipment Services plans to lease-purchase a new truck to replace a 10 year-old service truck.



Fund 226 - Liability Insurance

Fund Type	Internal Service Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance	% Change
						2021	2022	2023	2024	2019-2020	
Revenue											
Interest Earnings	41,588	70,377	97,500	44,092	28,722	27,049	25,257	23,294	21,204	(68,778)	-71%
Other Income	79,055	703,577	1,175,330	894,897	2,000	2,000	2,000	2,000	2,000	(1,173,330)	-100%
Interfund Allocation Reimb	2,921,201	2,053,107	3,944,597	1,978,991	2,914,500	3,914,500	3,919,500	3,924,500	3,929,500	(1,030,097)	-26%
Total Revenue	3,041,844	2,827,061	5,217,427	2,917,980	2,945,222	3,943,549	3,946,757	3,949,794	3,952,704	(2,272,205)	-44%
Expenditures by Dept											
Safety/Risk Management	211,107	225,183	251,682	122,229	213,267	223,605	226,005	232,240	234,567	(38,415)	-15%
Liability Insurance	1,291,733	1,380,506	1,532,932	386,823	2,001,965	2,005,403	2,008,892	2,012,579	2,016,315	469,033	31%
Business Insurance	533,651	715,424	689,500	82,828	815,000	821,000	827,000	833,181	839,363	125,500	18%
Workers' Compensation	945,128	1,264,573	1,528,000	757,581	1,029,000	1,030,000	1,031,000	1,032,000	1,033,000	(499,000)	-33%
Catastrophic Events	-	208,887	1,463,656	422,371	-	-	-	-	-	(1,463,656)	-100%
Total Expenditures	2,981,619	3,794,574	5,465,770	1,771,832	4,059,232	4,080,008	4,092,957	4,110,000	4,123,245	(1,406,538)	-26%
Expenditures by Type											
Personnel											
Salaries & Wages	176,450	188,273	154,126	76,247	162,412	165,600	168,852	172,169	175,553	8,286	5%
Health Insurance	56,407	47,766	30,818	15,084	34,831	36,931	39,031	41,431	43,831	4,013	13%
Fringe Benefits	34,389	37,447	31,083	15,076	32,781	33,425	34,084	34,757	35,444	1,698	5%
Total Personnel	267,246	273,487	216,027	106,408	230,024	235,956	241,967	248,357	254,828	13,997	6%
Supplies	11,973	10,108	58,062	48,813	12,950	12,975	13,000	13,025	13,050	(45,112)	-78%
Services & Charges											
Professional Services	217,161	177,662	184,409	100,294	184,929	185,929	186,929	187,929	188,929	520	0%
Printing & Advertising	54	-	-	-	483	469	464	472	480	483	-
Education & Training	11,655	13,336	35,650	21,971	20,000	20,000	20,000	20,000	20,000	(15,650)	-44%
Travel	2,397	2,743	6,082	1,316	3,000	5,000	3,000	5,000	3,000	(3,082)	-51%
Repairs & Maintenance	1,753	105,403	35,186	13,083	2,000	2,000	2,000	2,000	2,000	(33,186)	-94%
Interfund Allocations	80,568	111,929	144,621	72,309	77,446	83,279	85,137	86,636	88,195	(67,175)	-46%
Insurance	1,283,039	1,640,270	2,033,750	724,444	1,535,000	1,541,000	1,547,060	1,553,181	1,559,363	(498,750)	-25%
Other Services & Charges	1,105,772	1,328,847	1,367,339	320,795	1,993,400	1,993,400	1,993,400	1,993,400	1,993,400	626,061	46%
Interfund Transfers Out	-	25,425	-	-	-	-	-	-	-	-	-
Total Services & Charges	2,702,400	3,405,616	3,807,037	1,254,212	3,816,258	3,831,077	3,837,990	3,848,618	3,855,367	9,221	0%
Capital	-	105,364	1,384,644	362,399	-	-	-	-	-	(1,384,644)	-100%
Total Expenditures	2,981,619	3,794,574	5,465,770	1,771,832	4,059,232	4,080,008	4,092,957	4,110,000	4,123,245	(1,406,538)	-26%
Net Surplus / (Deficit)	60,225	(967,513)	(248,343)	1,146,148	(1,114,010)	(136,459)	(146,200)	(160,206)	(170,541)		
Beginning Cash Balance	4,599,205	4,674,728	3,705,796		3,457,453	2,343,443	2,206,984	2,060,784	1,900,578	Cash Reserves Target	
Cash Adjustments	15,298	(1,419)	-		-	-	-	-	-	50% of Annual expenditures	
Ending Cash Balance	4,674,728	3,705,796	3,457,453		2,343,443	2,206,984	2,060,784	1,900,578	1,730,037		
Cash Reserves Target	1,490,810	1,897,287	2,732,885		2,029,616	2,040,004	2,046,479	2,055,000	2,061,623		

Fund Purpose:

This internal service fund handles operations relating to business insurance and claims--property, liability, workers compensation, etc.--and the operation of the Safety & Risk division. This fund is managed by the Department of Administration & Finance.

Explanation of Revenue Sources:

Revenues for this fund come from other City funds that pay a share proportionate to their estimated liability expenses. Various methodologies will be used to effectively and fairly assign costs to city funds and departmental operations. Safety & Risk costs are allocated based on departments' budgeted positions. Liability and worker's compensation costs are allocated based on two-year claims history. Business insurance costs are allocated based on net book value of departments' capital assets (per CAFR). When this fund has sufficient reserves, allocations to departments may decrease. Insurance claim reimbursements are also received in this fund.

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

Workers' Compensation expenses have increased in the past 18 months due to several large, unrelated injuries. The City continues to monitor the workers' compensation related accidents and provides training once an issue has been brought to the attention of the Safety & Risk division. There is also a considerable amount of proactive training which happens throughout the City in an effort to stop any workplace injuries. Capital expenditures budgeted in 2018 and 2019 were for repairs to City facilities and replacement of equipment related to 2018 flood damage. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

Fund 279 - IT / Innovation / 311 Call Center

Fund Type	Internal Service Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance	%
						2021	2022	2023	2024	2019-2020	Change
Revenue											
Interfund Allocation Reimb	5,167,452	6,788,985	7,991,331	3,995,649	6,656,930	8,066,901	8,214,918	8,225,830	8,249,591	(1,334,401)	-17%
Other Income	-	47,427	62,222	48,405	32,690	35,309	35,958	36,006	36,110	(29,532)	-47%
Charges for Services	-	-	62,585	62,585	-	-	-	-	-	(62,585)	-100%
Donations	-	100,000	-	-	-	-	-	-	-	-	-
Interest Earnings	-	30,723	50,000	26,084	10,000	10,000	10,000	10,000	10,000	(40,000)	-80%
Total Revenue	5,167,452	6,967,135	8,166,138	4,132,723	6,699,620	8,112,210	8,260,876	8,271,836	8,295,701	(1,466,518)	-18%
Expenditures by Division											
311 Call Center	504,388	526,971	546,390	267,594	578,196	592,335	606,693	621,941	637,380	31,806	6%
Innovation & Technology	3,073,982	5,264,986	9,455,066	3,816,677	6,828,730	7,742,276	7,654,183	7,649,895	7,658,321	(2,626,336)	-28%
Total Expenditures	3,578,369	5,791,956	10,001,456	4,084,270	7,406,926	8,334,611	8,260,876	8,271,836	8,295,701	(2,594,530)	-26%
Expenditures by Type											
Personnel											
Salaries & Wages	1,358,197	1,558,863	1,708,457	833,543	1,981,340	2,020,864	2,061,176	2,102,298	2,144,236	272,883	16%
Health Insurance	288,695	320,242	247,230	112,722	348,312	369,312	390,312	414,312	438,312	101,082	41%
Fringe Benefits	255,420	299,004	327,429	158,795	400,524	408,460	416,564	424,839	433,285	73,095	22%
Total Personnel	1,902,312	2,178,109	2,283,116	1,105,061	2,730,176	2,798,636	2,868,052	2,941,449	3,015,833	447,060	20%
Supplies	78,073	119,984	219,979	85,683	164,850	51,250	51,250	51,250	51,250	(55,129)	-25%
Services & Charges											
Professional Services	302,765	710,365	2,273,658	281,194	615,700	955,700	955,700	955,700	955,700	(1,657,958)	-73%
Printing & Advertising	-	298	5,182	120	5,270	5,270	5,270	5,270	5,270	88	2%
Education & Training	12,788	15,237	43,950	6,900	57,900	77,900	77,900	77,900	77,900	13,950	32%
Travel	30,823	40,820	58,046	14,748	27,110	27,110	27,110	27,110	27,110	(30,936)	-53%
Repairs & Maintenance	1,080,648	2,246,257	3,776,228	1,652,079	2,839,472	3,445,122	3,383,536	3,382,476	3,347,709	(936,756)	-25%
Interfund Allocations	4,584	5,211	6,785	3,395	5,911	5,911	6,042	6,173	6,305	(874)	-13%
Debt Service											
Principal	136,360	213,903	390,525	181,144	522,557	535,764	465,670	408,307	379,951	132,032	34%
Interest & Fees	15,429	22,121	56,401	17,609	49,356	43,324	31,722	27,577	40,049	(7,045)	-12%
Grants & Subsidies	-	25,000	-	-	-	-	-	-	-	-	-
Other Services & Charges	14,586	214,652	287,586	136,336	388,624	388,624	388,624	388,624	388,624	101,038	35%
Interfund Transfers Out	-	-	600,000	600,000	-	-	-	-	-	(600,000)	-100%
Total Services & Charges	1,597,985	3,493,863	7,498,361	2,893,527	4,511,900	5,484,725	5,341,574	5,279,137	5,228,618	(2,986,461)	-40%
Total Expenditures	3,578,369	5,791,956	10,001,456	4,084,270	7,406,926	8,334,611	8,260,876	8,271,836	8,295,701	(2,594,530)	-26%
Net Surplus / (Deficit)	1,589,083	1,175,179	(1,835,318)	48,453	(707,306)	(222,401)	-	-	-		
Beginning Cash Balance	-	1,589,083	2,765,025		929,707	222,401	-	-	-	Cash Reserves Target	
Cash Adjustments	-	764	-		-	-	-	-	-	No reserve requirement	
Ending Cash Balance	1,589,083	2,765,025	929,707		222,401	-	-	-	-		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This internal service fund tracks the revenues and expenditures of the Department of Innovation & Technology, which includes the 311 Call Center, Services, Infrastructure, Business Analytics, Applications, and Civic Innovation. The **311 Call Center** was established to handle resident telephone calls in an efficient and effective manner. It provides residents with a "one-stop" shop to contact city departments with inquiries and service requests. Starting in 2017, IT Dept costs were moved to this fund. The IT Dept provides technical services to the various departments within the City. **The Department of Innovation & Technology's goal is to empower an innovative workforce and a thriving community through technology, data, and strategic partnerships.**

Explanation of Revenue Sources:

This fund receives revenue in the form of a fixed cost interfund allocation. The cost of the 311 Call Center and the Department of Innovation & Technology is allocated between the City departments based on various criteria including number of devices, number of user licenses, departmental specific software renewal, and more. For 2020, the allocation to departments is less than the Department of Innovation & Technology's 2020 budget, thus spending down the cash reserves in this fund. This fund does not need to carry high cash reserves because it's budget is fully allocated each year.

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

ERP Implementation: In 2019, \$600,000 (from prior year reserves) was transferred to the County Option Income Tax (COIT) Fund (#404) to cover the cost of the new enterprise resource planning (ERP) software implementation. The ERP implementation is estimated to cost about \$3 million with an anticipated go-live date of April 1, 2020.

Mayor's Initiatives: SBAcademy, the City's training program, has trained employees in novel techniques that enable process improvements and other innovations that will continue to make government more efficient.

CityWorks: In 2020, IT will continue to grow the enterprise work order, permits and licensing, and asset management system. In 2018, CityWorks was selected as the enterprise platform because it integrated well with GIS and had substantial adoption from similarly sized cities.

Bloomberg Mayor's Challenge (2019- 2022): \$1M grant to build a sustainable public-private transportation-as-a-benefit model in South Bend, key audience: transportation insecure hourly wage workers. Grant funds cover programming for 3 years of pilots, strategic planning, partnership building, and solution development. Funds cover personnel costs and pilots. Starting in late 2019, employers (ex: University of Notre Dame, Beacon Health Systems) will be financially contributing to pilots. NOTE: The revenue and expenditures of this grant are managed by the Department of Innovation & Technology, but are recorded in the **Gift/Donation/Bequest Fund (#217)**.

Technology Resource Center (opened during 2019): Technology Resource Center (TRC) in South Bend's Ignition Park was built to democratize technology in our region. All will be welcome to the TRC to learn about technology and data, gain skills, and co-build an inclusive tech future for South Bend. A co-location between South Bend Code School, the City's Civic Innovation & Analytics Divisions, and Bloomberg-funded Commuters Trust, the space will be home to technology and data training, cross-sector "Beta City" collaborations, and public programming about regional innovation.

Fund 711 - Self-Funded Employee Benefits

Fund Type	Internal Service Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance	%
						2021	2022	2023	2024	2019-2020	Change
Revenue											
Interest Earnings	80,179	209,508	251,340	135,739	77,097	52,626	32,206	13,037	-	(174,243)	-69%
Other Income	17,857,771	18,508,861	13,687,248	6,710,743	16,374,183	17,268,196	18,493,832	19,531,634	20,579,677	2,686,935	20%
Total Revenue	17,937,949	18,718,369	13,938,588	6,846,481	16,451,280	17,320,822	18,526,038	19,544,671	20,579,677	2,512,692	18%
Expenditures by Division											
Employee Benefits	13,663,858	15,753,366	16,319,986	8,390,414	17,378,405	18,188,850	19,038,852	19,930,374	20,865,478	1,058,419	6%
Employee Wellness Clinic	1,084,223	862,693	1,323,000	757,556	1,104,308	1,128,594	1,153,266	1,178,331	1,203,798	(218,692)	-17%
Total Expenditures	14,748,082	16,616,059	17,642,986	9,147,970	18,482,713	19,317,444	20,192,118	21,108,705	22,069,276	839,727	5%
Expenditures by Type											
Supplies	116,001	83,295	223,686	94,384	89,000	89,100	89,200	89,300	89,400	(134,686)	-60%
Services & Charges											
Professional Services	1,152,896	1,063,695	1,443,176	797,742	1,274,508	1,298,794	1,323,466	1,348,531	1,373,998	(168,668)	-12%
Printing & Advertising	-	-	-	-	100	100	100	100	100	100	-
Insurance	13,474,879	15,044,882	15,963,200	8,247,939	17,117,605	17,927,950	18,777,852	19,669,274	20,604,278	1,154,405	7%
Other Services & Charges	4,306	10,473	12,924	7,906	1,500	1,500	1,500	1,500	1,500	(11,424)	-88%
Interfund Transfers Out	-	413,714	-	-	-	-	-	-	-	-	-
Total Services & Charges	14,632,081	16,532,764	17,419,300	9,053,587	18,393,713	19,228,344	20,102,918	21,019,405	21,979,876	974,413	6%
Total Expenditures	14,748,082	16,616,059	17,642,986	9,147,970	18,482,713	19,317,444	20,192,118	21,108,705	22,069,276	839,727	5%
Net Surplus / (Deficit)	3,189,867	2,102,310	(3,704,398)	(2,301,489)	(2,031,433)	(1,996,622)	(1,666,080)	(1,564,034)	(1,489,599)		
Beginning Cash Balance	6,719,046	9,935,961	12,026,307		8,321,909	6,290,476	4,293,854	2,627,774	1,063,740	Cash Reserves Target	
Cash Adjustments	27,047	(11,964)	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	9,935,961	12,026,307	8,321,909		6,290,476	4,293,854	2,627,774	1,063,740	(425,859)		
Cash Reserves Target	3,687,020	4,154,015	4,410,747		4,620,678	4,829,361	5,048,030	5,277,176	5,517,319		

Fund Purpose:

This fund accounts for insurance and claims relating to employees, including medical, dental, life, flex spending, etc. The City of South Bend is self-insured - it pays medical, dental, and vision claims directly, as opposed to paying an insurance company to pay the claims.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

An Employee Wellness Center was opened on January 18, 2016, which was set in place with the understanding that the City should see a drop in claims expenses over time. During the 2019 budget process, it was determined that this fund was overfunded from prior years due to lower than anticipated costs. Therefore, in 2019, the City gave a one-time break in the health insurance cost per employee charged to departments. In 2020, the health insurance cost per employee will increase back to regular rates. Claims are forecasted to increase 5% year over year. The City will continue to closely monitor this fund to ensure the premiums charged to employees and departments remains affordable while allowing the City to maintain excellent benefits for employees.

Fund 713 - Unemployment Compensation

Fund Type	Internal Service Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
						2021	2022	2023	2024		
Revenue											
Interest Earnings	2,413	3,816	4,475	2,345	1,189	801	601	600	806	(3,286)	-73%
Other Income	-	-	-	-	7,357	22,501	38,128	54,278	71,000	7,357	-
Total Revenue	2,413	3,816	4,475	2,345	8,546	23,302	38,729	54,878	71,806	4,071	91%
Expenditures by Type											
Personnel											
Unemployment Comp Claims	57,428	20,480	60,000	23,228	50,000	50,000	50,000	50,000	50,000	(10,000)	-17%
Total Personnel	57,428	20,480	60,000	23,228	50,000	50,000	50,000	50,000	50,000	(10,000)	-17%
Services & Charges											
Professional Services	2,200	-	10,000	2,400	5,000	5,000	5,000	5,000	5,000	(5,000)	-50%
Interfund Allocations	3,708	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	5,908	-	10,000	2,400	5,000	5,000	5,000	5,000	5,000	(5,000)	-50%
Total Expenditures	63,336	20,480	70,000	25,628	55,000	55,000	55,000	55,000	55,000	(15,000)	-21%
Net Surplus / (Deficit)	(60,923)	(16,664)	(65,525)	(23,283)	(46,454)	(31,698)	(16,271)	(122)	16,806		
Beginning Cash Balance	286,049	225,977	209,023		143,498	97,044	65,346	49,075	48,953		Cash Reserves Target
Cash Adjustments	852	(291)			-	-	-	-	-		25% of Annual expenditures
Ending Cash Balance	225,977	209,023	143,498		97,044	65,346	49,075	48,953	65,759		
Cash Reserves Target	15,834	5,120	17,500		13,750	13,750	13,750	13,750	13,750		
Fund Purpose:											
This fund was established in 2011 to account for unemployment claims and outplacement services paid.											
Explanation of Revenue Sources:											
This fund charges an allocation to departments through payroll to cover the cost of unemployment claims paid. In November 2016, the charge was suspended due to the fund's high cash reserves. In 2020, the allocation to departments will resume at 0.01% of full-time wages and will increase slightly each year in order to cover unemployment claims.											
Explanation of Expenditures and Significant Changes/Variations:											
All unemployment claims and outplacement services for all departments are paid through this fund. Claims have remained fairly low in recent years.											

Fund 714 - Parental Leave Fund

Fund Type	Internal Service Funds				Control	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
						2021	2022	2023	2024		
Revenue											
Interest Earnings	-	467	805	544	414	464	504	535	558	(391)	-49%
Other Income	-	163,651	173,346	79,630	257,488	262,516	266,897	271,390	276,111	84,142	49%
Total Revenue	-	164,118	174,151	80,174	257,902	262,980	267,401	271,925	276,669	83,751	48%
Expenditures by Type											
Personnel											
Salaries & Wages	-	112,882	195,694	100,524	253,846	258,923	264,101	269,383	274,771	58,152	30%
Total Personnel	-	112,882	195,694	100,524	253,846	258,923	264,101	269,383	274,771	58,152	30%
Total Expenditures	-	112,882	195,694	100,524	253,846	258,923	264,101	269,383	274,771	58,152	30%
Net Surplus / (Deficit)	-	51,237	(21,543)	(20,350)	4,056	4,057	3,300	2,542	1,898		
Beginning Cash Balance	-	-	51,251		29,708	33,764	37,821	41,121	43,663		Cash Reserves Target
Cash Adjustments	-	14	-		-	-	-	-	-		8% of Annual expenditures - one month reserve
Ending Cash Balance	-	51,251	29,708		33,764	37,821	41,121	43,663	45,561		
Cash Reserves Target	-	9,031	15,656		20,308	20,714	21,128	21,551	21,982		
Fund Purpose:											
Beginning in 2018, the City offers a Parental Leave Program to its employees to provide additional paid time off for employees for the birth or adoption of a child. The Parental Leave Program was developed based on the models of other progressive, best-in-class employers.											
Explanation of Revenue Sources:											
The program is funded by an allocation to departments charged through payroll. In 2020, the allocation will be 0.35% of full-time wages. This charge may increase or decrease based on the financial needs of the program and the performance of the fund.											
Explanation of Expenditures and Significant Changes/Variations:											
The program was well-received and continues to grow. Based on historical program participation, expenditures are budgeted at 40 births x 240 hours off of work x the average hourly wage.											



ADMINISTRATIVE FUNDS

Fund 102 - Rainy Day

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017	2018	2019	06/30/19		2020	Forecast					
	Actual	Actual	Amended Budget				Actual	Adopted Budget	2021			2022
Revenue												
Interest Earnings	93,891	183,841	246,000	122,246	132,905	134,554	136,224	137,914	139,625	(113,095)	-46%	
Total Revenue	93,891	183,841	246,000	122,246	132,905	134,554	136,224	137,914	139,625	(113,095)	-46%	
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	
Net Surplus / (Deficit)	93,891	183,841	246,000	122,246	132,905	134,554	136,224	137,914	139,625			
Beginning Cash Balance	10,166,491	10,294,137	10,464,997		10,710,997	10,843,902	10,978,456	11,114,680	11,252,594	Cash Reserves Target 3% of total Civil City expenditures in previous fiscal year, less interfund transfers		
Cash Adjustments	33,755	(12,981)	-		-	-	-	-	-			
Ending Cash Balance	10,294,137	10,464,997	10,710,997		10,843,902	10,978,456	11,114,680	11,252,594	11,392,219			
Cash Reserves Target	8,591,175	7,769,670	7,997,765		11,078,375	8,500,332	8,432,495	8,463,722	8,550,543			

Fund Purpose:

This fund is used to accumulate cash reserves for unforeseen purposes. This fund is used for mid-year or year-end advances to other funds that have cash shortages and the advances must be paid back within six months.

The establishment of a Rainy Day Fund is looked upon favorably by bond rating agencies and is one of the factors resulting in South Bend's good AA bond rating with Standard & Poor's.

The cash reserve requirement for this fund is 3% of prior year operational expenditures in Civil City funds, excluding interfund transfers.

Explanation of Revenue Sources:

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

Every so often, this fund receives certain "catch up" distributions of County Option Income Tax (COIT) and Economic Development Income Tax (EDIT) monies from the State of Indiana that are required to be deposited into this fund. During 2016, a total of 25% of the special local income tax distribution approved by the Indiana General Assembly, or \$1,405,850, was deposited into the Rainy Day Fund as allowed under the statute.

Explanation of Expenditures and Significant Changes/Variations:

No expenditures are budgeted at this time. The most recent activity was an interfund loan to four other funds during 2011.

Fund 227 - Loss Recovery

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017	2018	2019	06/30/19		2020	Forecast					
	Actual	Actual	Amended Budget				Actual	Adopted Budget	2021			2022
Revenue												
Interest Earnings	8,645	12,871	14,200	7,218	4,579	4,636	4,693	4,751	4,810	(9,621)	-68%	
Total Revenue	8,645	12,871	14,200	7,218	4,579	4,636	4,693	4,751	4,810	(9,621)	-68%	
Expenditures by Type												
Services & Charges												
Professional Services	12,532	73,065	33,997	1,211	-	-	-	-	-	(33,997)	-100%	
Other Services & Charges	98,400	135,000	236,100	36,100	-	-	-	-	-	(236,100)	-100%	
Total Services & Charges	110,932	208,065	270,097	37,311	-	-	-	-	-	(270,097)	-100%	
Capital	21,660	24,273	2,409	-	-	-	-	-	-	(2,409)	-100%	
Total Expenditures	132,592	232,338	272,506	37,311	-	-	-	-	-	(272,506)	-100%	
Net Surplus / (Deficit)	(123,947)	(219,467)	(258,306)	(30,092)	4,579	4,636	4,693	4,751	4,810			
Beginning Cash Balance	968,861	847,926	627,325		369,019	373,598	378,234	382,927	387,678	Cash Reserves Target No reserve requirement		
Cash Adjustments	3,012	(1,134)	-		-	-	-	-	-			
Ending Cash Balance	847,926	627,325	369,019		373,598	378,234	382,927	387,678	392,488			
Cash Reserves Target	-	-	-		-	-	-	-	-			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

In 2019, this fund was used to fund legal professional services related to environmental issues and granular activated carbon reconditioning.

For 2020, no expenditures have been identified at this time.

Fund 217 - Gift, Donation, Bequest

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance	%
						2021	2022	2023	2024	2019-2020	Change
Revenue											
Interest Earnings	1,256	2,481	10,800	4,073	4,613	4,389	4,163	3,995	3,869	(6,187)	-57%
Wayfinding Signage Project	-	50,000	100,000	100,000	-	-	-	-	-	(100,000)	-100%
Bloomberg Mayors Challenge	-	-	274,000	274,000	403,743	322,506	-	-	-	129,743	47%
Human Rights Scholarship Prog.	-	-	95,493	88,053	-	18,000	18,000	18,000	18,000	(77,493)	-81%
Hesburgh-MLK Memorial	146,593	-	-	-	-	-	-	-	-	-	-
Historic Preservation Commis.	-	18,583	500	110	-	-	-	-	-	(500)	-100%
Milton Trust Energy Grant	-	-	125,000	-	-	-	-	-	-	(125,000)	-100%
Animal Resource Center	37,463	40,167	41,300	3,851	25,000	25,000	25,000	25,000	2,700	(16,300)	-39%
Pokagon Band Donation	-	-	100,000	100,000	-	-	-	-	-	(100,000)	-100%
Total Revenue	185,312	111,231	747,093	570,086	451,356	369,895	47,163	46,995	24,569	(295,737)	-40%
Expenditures by Project											
Wayfinding Signage Project	-	-	138,476	38,476	-	-	-	-	-	(138,476)	-100%
Bartlett St Roundabout Design	3,000	11,524	-	-	-	-	-	-	-	-	-
Bloomberg Mayors Challenge	-	-	391,466	11,308	286,028	322,506	-	-	-	(105,438)	-27%
Human Rights Scholarship Prog.	-	-	28,150	1,850	28,150	28,150	28,150	28,150	28,150	-	0%
Bike Signage	-	-	2,500	-	2,500	2,500	2,500	2,500	2,500	-	0%
Hesburgh-MLK Memorial	193,866	350	-	-	-	-	-	-	-	-	-
Historic Preservation Commis.	-	322	5,000	-	5,000	5,000	5,000	-	-	-	0%
Milton Trust Energy Grant	-	-	25,000	-	-	-	-	-	-	(25,000)	-100%
Animal Resource Center	4,478	34,604	40,000	20,718	35,000	30,000	30,000	30,000	4,200	(5,000)	-13%
Total Expenditures	201,343	46,800	630,592	72,351	356,678	388,156	65,650	60,650	34,850	(273,914)	-43%
Expenditures by Type											
Supplies	-	322	5,000	-	5,000	5,000	5,000	2,500	2,500	-	0%
Services & Charges											
Professional Services	3,000	42,669	567,042	70,501	308,328	344,806	22,300	22,300	-	(258,714)	-46%
Printing & Advertising	-	-	14,818	1,850	21,650	21,650	21,650	19,150	19,150	6,832	46%
Repairs & Maintenance	-	1,014	27,900	-	10,000	5,000	5,000	5,000	3,000	(17,900)	-64%
Other Services & Charges	198,343	2,795	15,832	-	11,700	11,700	11,700	11,700	10,200	(4,132)	-26%
Total Services & Charges	201,343	46,478	625,592	72,351	351,678	383,156	60,650	58,150	32,350	(273,914)	-44%
Total Expenditures	201,343	46,800	630,592	72,351	356,678	388,156	65,650	60,650	34,850	(273,914)	-43%
Net Surplus / (Deficit)	(16,032)	64,431	116,501	497,735	94,678	(18,261)	(18,487)	(13,655)	(10,281)		
Beginning Cash Balance	116,569	100,898	165,219	-	281,720	376,398	358,137	339,650	325,995	Cash Reserves Target	
Cash Adjustments	361	(110)	-	-	-	-	-	-	-	No reserve requirement	
Ending Cash Balance	100,898	165,219	281,720	376,398	376,398	358,137	339,650	325,995	315,714		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

Fund Purpose:

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

Explanation of Revenue Sources:

This fund is funded by donations. Donations received are generally specified for some specific purpose (e.g. animal shelter, bike paths, etc.) and cannot be used for general purposes. This fund also receives revenue from interest earned on the fund's cash balance.

- In 2017, the South Bend Animal Resource Center (SBARC) started receiving an annual donation of approximately \$22,300 from the Judith Westfall Irrevocable Trust. They anticipate receiving annual contributions through 2/24/2023.
- In 2018, the City received a \$50,000 donation from Visit South Bend Mishawaka for wayfinding signage.
- In 2019, the City received a \$100,000 donation from the Pokagon Band of the Potawatomi to be used towards the Bowman Creek Project.
- In 2019, the City received \$100,000 from Bloomberg Philanthropies, the first installment of a three-year Mayors Challenge commitment from Bloomberg.
- In 2019, the Human Rights Scholarship Program was moved into this fund.
- In 2019, the City's AmeriCorps program received \$125,000 from the Robert & Clara Milton Charitable Trust Foundation. This private grant is to be used for the South Bend Green Corps Senior Home Engery Improvements.

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

Mayor's Challenge Award - The City of South Bend is developing a transportation-as-a-benefit program, partnering with local employers to provide free or subsidized transportation to/from work for low-wage shift workers who are transport insecure. Goals include reducing employee turnover, increasing productivity, and increasing resident access to employment, all of which will in turn strengthen the local economy. Of this grant, 62% of funds are allocated to personnel who will design, implement and manage the program and develop a self-sustaining model. 17% of funds are allocated to covering costs of participant transportation; the 3-year period we will transition from program-funded transportation to employer/employee-funded transportation. 18% of costs are allocated to operational/technical partners to develop and manage infrastructure (data management, participant enrollment, etc.). 3% of costs are allocated to media/communications to support employer recruitment, participant enrollment, and public messaging. 1% of costs are allocated to travel/events; it's estimated that key program personnel will travel 1x for program research and 2x to relevant industry conferences and that the program will host 3 major events to recruit new partners/participants for the program. At the end of the 3-year period, it is expected the city will have developed a sustainable, replicable model for a transportation-as-a-benefit program which will continue to scale across the South Bend region and other similar geographies.

Fund 258 - Human Rights Federal Grant

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		Change
Revenue											
Intergov./ Grants	206,450	74,580	145,000	77,500	138,200	159,200	180,200	201,200	222,200	(6,800)	-5%
Interest Earnings	4,417	8,862	10,360	5,274	5,978	4,046	2,494	1,320	528	(4,382)	-42%
Other Income	16,362	23,303	20,400	270	7,050	7,050	7,050	7,050	7,050	(13,350)	-65%
Total Revenue	227,229	106,745	175,760	83,044	151,228	170,296	189,744	209,570	229,778	(24,532)	-14%
Expenditures by Type											
Personnel											
Salaries & Wages	52,043	52,886	120,000	59,255	135,130	137,832	140,588	143,400	146,268	15,130	13%
Health Insurance	15,646	15,646	16,562	5,856	23,220	24,620	26,020	27,620	29,220	6,658	40%
Fringe Benefits	9,789	10,110	23,686	11,465	26,198	26,746	27,302	27,872	28,456	2,512	11%
Total Personnel	77,478	78,642	160,248	76,576	184,548	189,198	193,910	198,892	203,944	24,300	15%
Supplies	7,054	1,772	2,000	266	2,000	2,000	2,000	2,000	2,000	-	0%
Services & Charges											
Professional Services	24,727	37,812	47,233	11,691	27,800	27,800	27,800	27,800	27,800	(19,433)	-41%
Printing & Advertising	12,889	15,369	43,000	-	4,000	4,000	4,000	4,000	4,000	(39,000)	-91%
Education & Training	968	15	10,500	348	3,500	3,500	3,500	3,500	3,500	(7,000)	-67%
Travel	4,555	6,412	12,417	2,250	15,300	15,300	15,300	15,300	15,300	2,883	23%
Other Services & Charges	7,645	9,292	15,300	252	5,300	5,300	5,300	5,300	5,300	(10,000)	-65%
Interfund Transfers Out	-	-	76,493	76,493	-	-	-	-	-	(76,493)	-100%
Total Services & Charges	50,784	68,899	204,943	91,034	55,900	55,900	55,900	55,900	55,900	(149,043)	-73%
Total Expenditures	135,315	149,313	367,191	167,876	242,448	247,098	251,810	256,792	261,844	(124,743)	-34%
Net Surplus / (Deficit)	91,914	(42,567)	(191,431)	(84,832)	(91,220)	(76,802)	(62,066)	(47,222)	(32,066)		
Beginning Cash Balance	479,360	572,740	529,536		338,105	246,885	170,083	108,017	60,795	Cash Reserves Target No reserve requirement - Grant fund - spend down to zero	
Cash Adjustments	1,467	(637)	-		-	-	-	-			
Ending Cash Balance	572,740	529,536	338,105		246,885	170,083	108,017	60,795	28,729		
Cash Reserves Target	-	-	-		-	-	-	-	-		
Fund Purpose:											
This fund tracks the portion of the Human Rights division that is funded by the federal government.											
Explanation of Revenue Sources:											
This fund is funded by federal grants, including grants from the Department of Housing & Urban Development (HUD) and the Equal Employment Opportunity Commission (EEOC).											
Explanation of Expenditures, Staffing, and Significant Changes/Variations:											
In 2020, both the Employment Manager and the Housing Manager will be retitled Director of Employment and Director of Housing. This change was made as a result of the retirement of the Director of Human Rights at the beginning of 2019. A portion of the salary for the Human Rights Director will be shared between the two positions, increasing the salary cap for each position by 24% from 2019 to 2020. The increase in health insurance from 2019 to 2020 is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.											

Fund 404 - County Option Income Tax

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2019-2020	% Change	
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast					
							2021	2022	2023			2024
Revenue												
Local Income Taxes	10,459,265	12,339,734	12,879,847	6,805,700	12,440,774	12,440,774	12,440,774	12,440,774	12,440,774	(439,073)	-3%	
Intergov./ Grants	-	-	12,500	12,500	-	-	-	-	-	(12,500)	-100%	
Charges for Services	2,500	6,000	8,600	-	-	-	-	-	-	(8,600)	-100%	
Interest Earnings	82,414	182,755	296,750	143,558	100,000	118,972	137,406	154,588	170,048	(196,750)	-66%	
Other Income	520,663	651,457	75,272	32,012	40,000	24,000	24,000	28,000	20,000	(35,272)	-47%	
Interfund Transfers In	-	324,159	927,077	927,077	-	-	-	-	-	(927,077)	-100%	
Total Revenue	11,064,843	13,504,106	14,200,046	7,920,846	12,580,774	12,583,746	12,602,180	12,623,362	12,630,822	(1,619,272)	-11%	
Expenditures by Activity												
Goodwill Strategic Outreach	-	130,000	130,000	65,000	-	-	-	-	-	(130,000)	-100%	
Election Costs	-	-	187,026	187,026	-	-	-	180,000	-	(187,026)	-100%	
Debt Service & Other	163,750	152,312	477,188	254,288	1,563,741	40,000	40,000	-	-	1,086,553	228%	
South Bend Art Museum	65,000	65,000	65,000	65,000	-	65,000	65,000	65,000	65,000	-	0%	
Studebaker Museum	273,014	277,864	279,622	139,812	279,624	279,624	279,624	279,624	279,624	2	0%	
Light Up South Bend	150,573	88,404	338,101	148,874	260,000	260,000	260,000	260,000	260,000	(78,101)	-23%	
Street Paving & Patching	-	-	1,937,750	968,875	2,387,750	3,100,000	3,100,000	3,100,000	3,100,000	450,000	23%	
Local Roads & Streets	291,639	12,755	573	-	-	-	-	-	-	(573)	-100%	
Utilities & Services	3,444,906	2,682,053	2,724,861	1,269,387	2,577,816	2,456,640	2,488,356	2,520,707	2,553,705	(147,045)	-5%	
Curb & Sidewalk Program	1,677,224	1,500,000	1,500,000	750,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	-	0%	
Information Technology	636,651	2,874	3,052,662	525,781	33,414	-	-	-	-	(3,019,248)	-99%	
Police Dept Gas & Vehicle Maint	1,285,545	1,158,785	-	-	-	-	-	-	-	-	-	
Police Vehicle Debt Service Pmts	838,149	1,646,441	1,618,740	509,368	1,684,757	1,807,263	1,228,833	1,179,764	1,474,705	66,017	4%	
Fire Department & EMS	228,845	166,390	926,579	463,290	-	-	-	-	-	(926,579)	-100%	
Community Investment	746,571	949,592	2,402,354	597,596	170,000	150,000	150,000	150,000	150,000	(2,232,354)	-93%	
Parks Administration	1,415,007	1,287,600	400,000	200,000	800,000	800,000	800,000	800,000	800,000	400,000	100%	
DTSB-Corridor Ambassadors	143,902	189,133	351,050	346,659	1,008,672	936,356	936,356	936,356	936,356	657,622	187%	
Vacant & Abandoned Houses	15,200	-	847,208	265,677	250,000	250,000	250,000	250,000	250,000	(597,208)	-70%	
Total Expenditures	11,375,975	10,309,203	17,238,714	6,756,633	12,580,774	11,644,883	11,098,169	11,221,451	11,369,390	(4,657,940)	-27%	
Expenditures by Type												
Supplies	892,386	683,344	278,101	140,713	200,000	200,000	200,000	200,000	200,000	(78,101)	-28%	
Services & Charges												
Professional Services	723,673	244,535	3,661,129	740,884	130,000	110,000	110,000	110,000	110,000	(3,531,129)	-96%	
Printing & Advertising	1,701	-	-	-	-	-	-	-	-	-	-	
Utilities	1,578,568	1,614,522	1,745,000	865,229	1,554,725	1,585,820	1,617,536	1,649,887	1,682,885	(190,275)	-11%	
Education & Training	12,430	-	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	1,663,859	1,483,180	874,614	360,918	762,271	610,000	610,000	610,000	610,000	(112,343)	-13%	
Interfund Allocations	7,140	6,873	8,631	4,317	8,633	8,633	8,633	8,633	8,633	2	0%	
Debt Service												
Principal	1,224,069	1,585,484	1,557,180	499,647	1,620,219	1,706,778	1,130,651	1,071,565	1,360,000	63,039	4%	
Interest & Fees	65,722	60,957	90,722	24,302	97,952	100,485	98,182	108,199	114,705	7,230	8%	
Grants & Subsidies	530,874	1,143,117	1,978,741	705,563	335,991	335,991	335,991	335,991	335,991	(1,642,750)	-83%	
Other Services & Charges	1,028,720	572,460	1,611,404	958,993	1,509,492	1,437,176	1,437,176	1,577,176	1,397,176	(101,912)	-6%	
Interfund Transfers Out	3,442,578	2,787,600	4,764,329	2,382,165	6,361,491	5,550,000	5,550,000	5,550,000	5,550,000	1,597,162	34%	
Total Services & Charges	10,279,335	9,498,728	16,291,750	6,542,017	12,380,774	11,444,883	10,898,169	11,021,451	11,169,390	(3,910,976)	-24%	
Capital												
Land	577	91,395	216,908	23,013	-	-	-	-	-	(216,908)	-100%	
Land Improvements	-	11,493	50,000	-	-	-	-	-	-	(50,000)	-100%	
Machinery & Equipment	24,868	-	-	-	-	-	-	-	-	-	-	
Infrastructure	178,811	24,243	401,955	50,891	-	-	-	-	-	(401,955)	-100%	
Capital	204,255	127,132	668,863	73,904	-	-	-	-	-	(668,863)	-100%	
Total Expenditures	11,375,975	10,309,203	17,238,714	6,756,633	12,580,774	11,644,883	11,098,169	11,221,451	11,369,390	(4,657,940)	-27%	
Net Surplus / (Deficit)	(311,133)	3,194,903	(3,038,668)	1,164,213	-	938,863	1,504,011	1,401,911	1,261,432			
Beginning Cash Balance	8,935,608	8,614,576	11,799,456	-	8,760,788	8,760,788	9,699,651	11,203,662	12,605,573			
Cash Adjustments	(9,900)	(10,022)	-	-	-	-	-	-	-			
Ending Cash Balance	8,614,576	11,799,456	8,760,788	8,760,788	8,760,788	9,699,651	11,203,662	12,605,573	13,867,005			
Cash Reserves Target	5,687,988	5,154,601	8,619,357	-	6,290,387	5,822,442	5,549,085	5,610,726	5,684,695			

Cash Reserves Target
50% of Annual expenditures

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

Explanation of Revenue Sources:
County Option Income Tax (COIT) revenue is determined annually by the Indiana Dept of Local Government Finance (DLGF). Other Income is principal from an interfund loan (debt schedule #82) being repaid by the UDAG Fund (#410). This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Funds are used for debt service payments for police cars & equipment, certain organizations' grants and operational subsidies, capital expenditures, and other uses as deemed by the Mayor and Council. Starting in 2019, the interfund transfer to the Motor Vehicle Highway Fund (#202) for **street paving & patching** will be paid from COIT instead of EDIT Fund (#408). The City is replacing its 20+ year-old **accounting software system**. It is an 18 month long implementation with an anticipated go-live date of April 2020. The cost of the software and implementation is paid out of COIT, reflected in the 2019 budget. The City has a service contract with **DTSB** (Downtown South Bend, Inc.) for the maintenance of the streetscapes and sidewalks downtown. From 2019 to 2020, the cost of this contract was further consolidated into this fund, an increase of over \$600K. In 2020, **Department of Community Investment (DCI)** activities formerly paid out of this fund will be moved into the Economic Development Income Tax (EDIT) Fund (#408) in order to consolidate DCI expenditures. The City continues to budget funding for the demolition of **vacant & abandoned** houses. The Department of Public Works manages the **Light Up South Bend** program - a partnership with Indiana/Michigan Power Co. to install additional street lights in neighborhoods throughout South Bend. The **Lamppost Lighting Program** is meant to improve safety by adding more street lighting throughout South Bend. The City selected two areas where residents pay less for a lamppost. They were chosen based on income, number of vacant lots, and need for lighting in the neighborhood. In 2020, the **Goodwill Strategic Outreach Unit** will be moved into the new Community Initiatives division in the General Fund (#101).

Fund 406 - Cumulative Capital Development

Fund Type	Capital Funds				2020 Adopted Budget	Control	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual			Forecast					
							2021	2022	2023	2024		
Revenue												
Property Taxes	436,823	436,677	464,185	245,374	415,213	422,272	429,451	436,752	444,177	(48,972)	-11%	
Other Taxes	38,286	38,373	40,352	19,576	10,000	5,000	-	-	-	(30,352)	-75%	
Interest Earnings	3,875	8,476	8,940	4,857	330	1,082	1,848	4,052	9,011	(8,610)	-96%	
Total Revenue	478,984	483,526	513,477	269,807	425,543	428,354	431,299	440,804	453,188	(87,934)	-17%	
Expenditures by Type												
Debt Service												
Principal	428,124	549,419	498,598	227,113	550,179	370,109	353,115	255,412	47,993	51,581	10%	
Interest & Fees	10,117	25,983	40,679	18,255	37,638	25,590	15,625	5,602	547	(3,041)	-7%	
Total Services & Charges	438,241	575,402	539,277	245,368	587,817	395,699	368,740	261,014	48,540	48,540	9%	
Capital	-	-	286,000	-	-	-	-	-	-	(286,000)	-100%	
Total Expenditures	438,241	575,402	825,277	245,368	587,817	395,699	368,740	261,014	48,540	(237,460)	-29%	
Net Surplus / (Deficit)	40,743	(91,876)	(311,800)	24,439	(162,274)	32,655	62,559	179,790	404,648			
Beginning Cash Balance	579,295	622,016	529,328		217,528	55,254	87,909	150,468	330,258	Cash Reserves Target		
Cash Adjustments	1,978	(813)	-		-	-	-	-	-	No reserve requirement -		
Ending Cash Balance	622,016	529,328	217,528		55,254	87,909	150,468	330,258	734,906	Capital fund - spend down to zero		
Cash Reserves Target	-	-	-		-	-	-	-	-			

Fund Purpose:

This fund is used to account for expenditures relating to the purchase or lease of capital improvements in the City. A cumulative capital development fund is defined under Indiana Code (I.C. 36-9-16) and was established by the Common Council in 1985 (ordinance no. 7486-85).

Explanation of Revenue Sources:

This fund receives revenue from a property tax levy. Distributions are received from St. Joseph County in June and December. The Cumulative Capital Development (CCD) property tax is a special tax rate that is reduced by circuit breaker property tax caps and will likely result in less revenue in future years unless the rate is re-established. This fund also receives auto excise and commercial vehicle excise tax (intergovernmental shared revenues).

Explanation of Expenditures and Significant Changes/Variations:

Currently, this fund pays the debt service payments for several police vehicle capital lease-purchases. About 34 patrol cars need to be replaced every year to maintain the fleet. Cars are kept for at least five years, up to 10, depending on wear and tear. The Police Department is proposing to replace cars with hybrid vehicles. The cost is about \$40,000-43,000 per vehicle, or about \$10,000 per year for a 5-year lease. 2019 included a one-time capital expenditure of \$286,000 to help fund the My SB Parks & Trails project at Howard Park.

Fund 407 - Cumulative Capital Improvement

Fund Type	Capital Funds				2020 Adopted Budget	Control	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual			Forecast					
							2021	2022	2023	2024		
Revenue												
Other Taxes	395,915	236,379	207,296	111,614	240,933	240,933	240,933	240,933	240,933	33,637	16%	
Interest Earnings	3,174	5,563	11,645	5,114	8,500	6,099	6,311	6,525	6,741	(3,145)	-27%	
Other Income	25,000	25,000	25,000	-	-	-	-	-	-	(25,000)	-100%	
Total Revenue	424,088	266,942	243,941	116,728	249,433	247,032	247,244	247,458	247,674	5,492	2%	
Expenditures by Type												
Debt Service												
Principal	356,250	-	-	-	-	-	-	-	-	-	-	
Interest & Fees	15,800	-	-	-	-	-	-	-	-	-	-	
Interfund Transfers Out	-	249,500	-	-	250,000	-	-	-	-	250,000	-	
Total Services & Charges	372,050	249,500	-	-	250,000	-	-	-	-	250,000	-	
Capital	-	-	28,000	-	180,000	230,000	230,000	230,000	230,000	152,000	543%	
Total Expenditures	372,050	249,500	28,000	-	430,000	230,000	230,000	230,000	230,000	402,000	1436%	
Net Surplus / (Deficit)	52,038	17,442	215,941	116,728	(180,567)	17,032	17,244	17,458	17,674			
Beginning Cash Balance	377,581	430,948	447,850		663,791	483,224	500,256	517,500	534,958	Cash Reserves Target		
Cash Adjustments	1,329	(541)	-		-	-	-	-	-	No reserve requirement -		
Ending Cash Balance	430,948	447,850	663,791		483,224	500,256	517,500	534,958	552,632	Capital fund - spend down to zero		
Cash Reserves Target	-	-	-		-	-	-	-	-			

Fund Purpose:

This fund was established in 1966 to account for the receipt of cigarette tax revenue designated to be used solely for capital improvements. (Ordinance no. 4832-66)

Explanation of Revenue Sources:

This fund receives cigarette tax revenue. Other Income is \$25,000 from the South Bend School Corporation for rental of property. This fund also receives revenue from interest earned on the fund's cash balance. In 2017, the final payment (\$150,000) of Hotel/Motel Tax revenue was received. This revenue was used for the repayment of the 2011 Century Center Refunding Bond.

Explanation of Expenditures and Significant Changes/Variations:

In 2018, the 2011 Century Center Refunding Bond was paid off.
 In 2019, \$28,000 was used to purchase furniture for the Howard Park Renovation Project, part of the greater My SB Parks & Trails Project that is being managed by the Venues, Parks & Arts Department.
 In 2020, this fund will be used for Department of Community Investment (DCI) activities: \$100,000 for the Burke Building stabilization project and \$80,000 for the Complete Streets Transportation project. In 2021, DCI will implement an alley improvement pilot program at \$50,000 a year.

Fund 408 - Economic Development Income Tax

Fund Type	Special Revenue Funds				Control	City Funds					
	2017	2018	2019		2020	Forecast				Budget	
	Actual	Actual	Amended	06/30/19	Adopted	2021	2022	2023	2024	Variance	%
			Budget	Actual	Budget					2019-2020	Change
Revenue											
Local Income Taxes	10,433,361	11,885,489	12,474,651	6,676,038	12,098,890	12,098,890	12,098,890	12,098,890	12,098,890	(375,761)	-3%
Charges for Services	300,000	-	150,000	-	150,000	150,000	150,000	150,000	150,000	-	0%
Fines, Forfeitures, and Fees	354,660	354,660	354,660	354,660	354,660	-	-	-	-	-	0%
Interest Earnings	111,297	260,688	393,400	183,476	254,322	160,858	148,128	132,875	115,216	(139,078)	-35%
Other Income	2,701	598,182	7,901	7,501	-	-	-	-	-	(7,901)	-100%
Interfund Transfers In	735,240	-	178,534	178,534	-	-	-	-	-	(178,534)	-100%
Total Revenue	11,937,260	13,099,020	13,559,146	7,400,209	12,857,872	12,409,748	12,397,018	12,381,765	12,364,106	(701,274)	-5%
Expenditures by Activity											
Debt Service & Other	609,383	999,446	415,000	150,000	191,233	115,000	115,000	115,000	115,000	(223,767)	-54%
Street Department Paving	1,937,750	1,937,750	500,000	-	-	-	-	-	-	(500,000)	-100%
PSAP	2,020,453	2,395,284	2,857,018	1,409,006	2,799,865	2,855,862	2,912,979	2,971,239	3,030,664	(57,153)	-2%
Dept of Community Investment	2,339,604	2,860,829	6,997,310	1,657,088	5,300,149	5,426,741	5,491,303	5,555,247	5,624,749	(1,697,161)	-24%
Potawatomi Zoo	1,622,673	100,000	291,199	59,137	322,900	326,100	334,100	336,500	328,500	31,701	11%
Parks & Recreation	459,085	347,259	432,275	221,994	378,506	376,756	374,856	372,731	375,531	(53,769)	-12%
Code Enforcement	2,152,356	1,258,252	2,364,559	1,182,280	2,973,805	3,157,996	3,253,925	3,301,429	3,335,866	609,246	26%
Animal Resource Center	728,865	820,662	845,841	422,921	891,414	932,954	953,537	974,147	994,611	45,573	5%
Total Expenditures	11,870,169	10,719,482	14,703,202	5,102,424	12,857,872	13,191,409	13,435,700	13,626,293	13,804,921	(1,845,330)	-13%
Expenditures by Type											
Services & Charges											
Professional Services	3,957,291	2,528,862	3,413,775	1,714,140	3,635,865	3,601,862	3,658,979	3,717,239	3,776,664	222,090	7%
Printing & Advertising	2,054	606	5,043	53	45,000	45,000	45,000	45,000	45,000	39,957	792%
Utilities	12,778	1,281	16,055	-	-	-	-	-	-	(16,055)	-100%
Repairs & Maintenance	110,215	133,329	747,918	75,016	175,250	175,250	175,250	175,250	175,250	(572,668)	-77%
Debt Service											
Principal	228,333	-	149,381	34,137	165,000	175,000	190,000	200,000	200,000	15,619	10%
Interest & Fees	189,975	750	142,568	25,000	158,650	151,850	144,850	137,250	129,250	16,082	11%
Grants & Subsidies	415,981	964,922	3,728,656	312,023	1,830,000	1,830,000	1,830,000	1,830,000	1,830,000	(1,898,656)	-51%
Other Services & Charges	225,728	467,351	7,285	41	90,000	155,000	155,000	155,000	155,000	82,715	1135%
Interfund Transfers Out	6,667,496	6,572,551	5,827,521	2,923,039	6,608,107	6,827,447	7,006,621	7,136,554	7,263,757	780,586	13%
Total Services & Charges	11,809,852	10,669,652	14,038,202	5,083,449	12,707,872	12,961,409	13,205,700	13,396,293	13,574,921	(1,330,330)	-9%
Capital											
Land	2,700	-	665,000	18,975	-	-	-	-	-	(665,000)	-100%
Land Improvements	-	49,830	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	-	-	-	50,000	50,000	50,000	50,000	50,000	50,000	-
Motor Equipment	57,617	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	100,000	180,000	180,000	180,000	180,000	100,000	-
Total Capital	60,317	49,830	665,000	18,975	150,000	230,000	230,000	230,000	230,000	(515,000)	-77%
Total Expenditures	11,870,169	10,719,482	14,703,202	5,102,424	12,857,872	13,191,409	13,435,700	13,626,293	13,804,921	(1,845,330)	-13%
Net Surplus / (Deficit)	67,091	2,379,538	(1,144,056)	2,297,784	-	(781,661)	(1,038,682)	(1,244,528)	(1,440,815)		
Beginning Cash Balance	11,135,200	12,770,240	15,134,269		13,990,213	13,990,213	13,208,552	12,169,870	10,925,342		
Cash Adjustments	1,567,950	(15,509)	-		-	-	-	-	-		
Ending Cash Balance	12,770,240	15,134,269	13,990,213		13,990,213	13,208,552	12,169,870	10,925,342	9,484,527		
Cash Reserves Target	5,935,085	5,359,741	7,351,601		6,428,936	6,595,705	6,717,850	6,813,147	6,902,461		
											Cash Reserves Target
											50% of Annual expenditures

Fund Purpose:

This fund accounts for the receipt and expense of Economic Development Income Tax (EDIT) revenue. This fund is a source of bonding capacity for the City and efforts are made to keep significant cash reserves in order to receive a higher credit rating and lower interest rates.

Explanation of Revenue Sources:

This fund receives Economic Development Income Tax (EDIT) revenue. The City of South Bend receives an allocated share of the 0.4% income tax on wages within St. Joseph County. For the revenue forecast, EDIT revenue is budgeted to increase about 2% per year. Other Income is from the sale of properties held for resale by the Department of Community Investment. This fund also receives revenue from interest earned on the fund's cash balance.

The final payment of the TJX job penalty amount of \$354,660 will be received in 2020. The job penalty fines were assessed because the company A.J. Wright violated its development agreement with the city, under which it benefited from a taxpayer-funded incentive package worth more than \$10 million. TJX, the parent company of A.J. Wright, has been paying the job penalty fines since 2011.

Explanation of Expenditures and Significant Changes/Variations:

The fund is used to pay for debt service on the 2014 PSAP (Public Safety Answering Point-the consolidated county-wide 911 call center) Bonds, the 2015 Parks Bonds, and the 2018 Zoo Bonds. It also pays for various economic development initiatives and interfund transfers to the fund the Department of Community Investment (DCI) administration (Fund #211) and the Department of Code Enforcement (Fund #219 & #230). In 2020, Department of Community Investment (DCI) activities formerly paid out of the County Option Income Tax (COIT) Fund (#404) will be moved into this fund in order to consolidate DCI expenditures. 2020 budgeted expenditures include: \$220K for permanent supportive housing, \$200K for weather amnesty, \$300K for two neighborhood plans, \$210K for IT start-up costs for the Plan Commission, \$175K for neighborhood organization support, \$275K for façade matching grants, \$500K for small business development (including workforce programming), \$50K for an alley stabilization pilot program, \$100K for Complete Streets Transportation projects, \$330K for expenses related to Redevelopment owned properties, \$40K for promotion of new DCI programs, \$115K for the South Bend Chamber of Commerce.

Fund 750 - Equipment/Vehicle Leasing

Fund Type	Capital Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		
Revenue											
Interest Earnings	7,227	31,472	17,000	11,856	-	-	-	-	-	(17,000)	-100%
Debt Proceeds	4,548,500	6,638,312	1,472,985	-	4,329,076	2,926,640	3,544,125	4,008,990	4,068,430	2,856,091	194%
Interfund Transfers In	-	101,776	-	-	-	-	-	-	-	-	-
Total Revenue	4,555,727	6,771,560	1,489,985	11,856	4,329,076	2,926,640	3,544,125	4,008,990	4,068,430	2,839,091	191%
Expenditures by Dept/Division											
Consolidated Historical	4,134,997	437,486	101,999	30,999	-	-	-	-	-	(101,999)	-100%
Central Services	-	-	31,846	-	-	-	-	-	-	(31,846)	-100%
Streets	-	792,510	643,891	317,056	754,960	981,640	889,125	968,990	993,430	111,069	17%
Solid Waste	-	1,432,467	719,498	-	545,000	375,000	385,000	395,000	405,000	(174,498)	-24%
Sewers	-	-	58,655	-	-	-	-	-	-	(58,655)	-100%
Wastewater	-	-	101,400	-	-	-	-	-	-	(101,400)	-100%
Water Works	-	603,954	-	-	-	-	-	-	-	-	-
Innovation & Technology	-	25,054	-	-	-	-	-	-	-	-	-
Police Department	-	2,221,105	972,735	530,396	1,495,000	1,360,000	1,360,000	1,360,000	1,360,000	522,265	54%
Fire Department	-	1,064,653	400,159	400,159	1,340,000	210,000	910,000	1,285,000	1,310,000	939,841	235%
Parks Department	-	712,619	482,805	482,805	194,116	-	-	-	-	(288,689)	-60%
Code Enforcement	-	-	138,608	78,940	-	-	-	-	-	(138,608)	-100%
Animal Resource Center	-	72,627	-	-	-	-	-	-	-	-	-
Building Department	-	65,670	-	-	-	-	-	-	-	-	-
Total by Dept/Division	4,134,997	7,428,144	3,651,596	1,840,355	4,329,076	2,926,640	3,544,125	4,008,990	4,068,430	677,480	19%
Expenditures by Type											
Debt Service											
Principal	186	-	92,576	27,927	-	-	-	-	-	(92,576)	-100%
Interest & Fees	-	500	9,173	2,822	-	-	-	-	-	(9,173)	-100%
Other Services & Charges	-	217,125	250	250	-	-	-	-	-	(250)	-100%
Interfund Transfers Out	-	219,861	-	-	-	-	-	-	-	-	-
Total Services & Charges	186	437,486	101,999	30,999	-	-	-	-	-	(101,999)	-100%
Capital											
Motor Equipment	2,810,692	5,216,617	2,699,438	1,004,197	2,854,076	2,716,640	2,634,125	2,723,990	2,758,430	154,638	6%
Machinery & Equipment	853,051	1,170,088	850,159	805,159	1,475,000	210,000	910,000	1,285,000	1,310,000	624,841	73%
Water Meters	471,068	603,954	-	-	-	-	-	-	-	-	-
Total Capital	4,134,811	6,990,658	3,549,597	1,809,356	4,329,076	2,926,640	3,544,125	4,008,990	4,068,430	779,479	22%
Total Expenditures	4,134,997	7,428,144	3,651,596	1,840,355	4,329,076	2,926,640	3,544,125	4,008,990	4,068,430	677,480	19%
Net Surplus / (Deficit)	420,730	(656,584)	(2,161,611)	(1,828,499)	-	-	-	-	-		
Beginning Cash Balance	-	3,598,717	2,942,040	-	780,429	780,429	780,429	780,429	780,429	780,429	Cash Reserves Target No reserve requirement - Capital lease fund - spend down to zero
Cash Adjustments	3,177,987	(93)	-	-	-	-	-	-	-		
Ending Cash Balance	3,598,717	2,942,040	780,429	-	780,429	780,429	780,429	780,429	780,429		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

Fund Purpose:

This fund is used to track the expenditures of capital lease proceeds used to purchase vehicles and equipment for City departments. The funds are held by an escrow agent and expended upon the provision by the City of a proper claim form and invoice. The trustee escrow accounts have been maintained by the City for many years. This fund was established in 2017 to integrate these trustee accounts into the City's regular accounting system. All expenditures in this fund are approved by the Board of Public Works before they are submitted to the trustee bank for payment. Historically, the City has used 5-year leases and received an interest rate around 2%. Debt service principal and interest payments are budgeted in individual departments.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

See the capital summary for the estimate of vehicles and equipment to be purchased for each department.

Fund 752 - South Bend Redevelopment Authority

Fund Type	Debt Service Funds				2020 Adopted Budget	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		Forecast					
						2021	2022	2023	2024		
Revenue											
Interest Earnings	3,871	4,699	6,383	3,786	4,500	4,500	4,500	4,500	4,500	(1,883)	-30%
Interfund Transfers In	3,887,000	3,115,000	2,869,500	1,432,378	2,870,500	2,866,000	2,865,000	2,868,500	2,869,500	1,000	0%
Total Revenue	3,890,871	3,119,699	2,875,883	1,436,164	2,875,000	2,870,500	2,869,500	2,873,000	2,874,000	(883)	0%
Expenditures by Type											
Debt Service											
Principal	2,605,000	1,915,000	1,725,000	1,015,000	1,790,000	1,850,000	1,925,000	2,015,000	2,110,000	65,000	4%
Interest & Fees	1,261,169	1,192,219	1,136,269	575,684	1,075,613	1,008,669	934,281	843,681	748,206	(60,656)	-5%
Interfund Transfers Out	735,240	324,220	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,601,409	3,431,439	2,861,269	1,590,684	2,865,613	2,858,669	2,859,281	2,858,681	2,858,206	4,344	0%
Total Expenditures	4,601,409	3,431,439	2,861,269	1,590,684	2,865,613	2,858,669	2,859,281	2,858,681	2,858,206	4,344	0%
Net Surplus / (Deficit)	(710,538)	(311,740)	14,614	(154,520)	9,387	11,831	10,219	14,319	15,794		
Beginning Cash Balance	-	522,232	210,492	-	225,106	234,493	246,324	256,543	270,862		
Cash Adjustments	1,232,769	-	-	-	-	-	-	-	-		
Ending Cash Balance	522,232	210,492	225,106	-	234,493	246,324	256,543	270,862	286,656		
Cash Reserves Target	522,232	210,492	225,106	-	234,493	246,324	256,543	270,862	286,656		

Fund Purpose:

The South Bend Redevelopment Authority Fund records debt service payments received from the City that are passed through to the paying agent bank and the bondholders per bond agreements. The South Bend Redevelopment Authority is a separate legal entity that is recorded in the Comprehensive Annual Financial Report (CAFR). This fund was established in 2017 to integrate this activity into the City's formal accounting system.

Explanation of Revenue Sources:

The South Bend Redevelopment Authority receives debt service payments from the City (recorded as interfund transfers) and passes them through to trustee banks and bondholders. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:

This fund accounts for the bi-annual debt service principal and interest payments of Redevelopment Authority debt. Current debt includes:
 - 2013 Century Center Special Tax Bonds Refunding 2008 - debt payments paid for by River West TIF Fund (#324), final payment 5/1/26, (debt schedule #62)
 - 2015 Eddy Street Commons-Lease Rental Revenue Bonds Refunding 2008 - debt payments paid for by River East Residential TIF Fund (#436), final payment 2/15/33, (debt schedule #54)
 2017 - The 2009 Morris PAC Refunding Bonds (debt schedule #11) were paid off February 2017.
 2018 - The 2001/2011 Century Center Refunding Bonds (debt schedule #7) were paid off. The final payment was 2/1/18. The remaining cash balance at the trustee bank (\$324,170.83) was deposited into COIT Fund (#404).
 2018 - The 2008/2015 Eddy Street Commons Refunding Bonds (debt schedule #54) were paid off early. The final payment was 2/15/18. The remaining cash balance at the trustee bank (\$60.85) was deposited into the River East Residential TIF Fund (#436).

Fund 755 - South Bend Building Corp

Fund Type	Debt Service Funds				2020 Adopted Budget	City Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		Forecast					
						2021	2022	2023	2024		
Revenue											
Interest Earnings	3,162	10,314	14,600	6,818	4,000	3,000	2,000	1,000	1,000	(10,600)	-73%
Interfund Transfers In	2,650,500	2,646,000	2,641,500	1,322,250	2,636,586	2,313,605	1,960,280	1,187,105	411,630	(4,914)	0%
Total Revenue	2,653,662	2,656,314	2,656,100	1,329,068	2,640,586	2,316,605	1,962,280	1,188,105	412,630	(15,514)	-1%
Expenditures by Type											
Debt Service											
Principal	2,040,000	2,100,000	2,175,000	1,195,000	2,250,000	2,000,000	1,735,000	1,035,000	280,000	75,000	3%
Interest & Fees	604,164	536,875	459,750	240,119	380,085	307,705	221,780	148,605	130,630	(79,665)	-17%
Total Expenditures	2,644,164	2,636,875	2,634,750	1,435,119	2,630,085	2,307,705	1,956,780	1,183,605	410,630	(4,665)	0%
Net Surplus / (Deficit)	9,498	19,439	21,350	(106,051)	10,501	8,900	5,500	4,500	2,000		
Beginning Cash Balance	-	771,586	791,026	-	812,376	822,877	831,777	837,277	841,777		
Cash Adjustments	762,089	-	-	-	-	-	-	-	-		
Ending Cash Balance	771,586	791,026	812,376	-	822,877	831,777	837,277	841,777	843,777		
Cash Reserves Target	771,586	791,026	812,376	-	822,877	831,777	837,277	841,777	843,777		

Fund Purpose:

This fund accounts for the South Bend Building Corporation debt service. The South Bend Building Corporation is a separate legal entity, but is reported as a fund in the City's Comprehensive Annual Financial Report (CAFR). The accounting records are maintained in trustee bank accounts. This fund was established in 2017 to integrate these trustee accounts into the City's regular accounting system.

Explanation of Revenue Sources:

The South Bend Building Corporation receives debt service payments from the City (recorded as interfund transfers) and passes them to bondholders through trustee banks. This fund also receives revenue from interest earned on the cash held at the trustee bank.

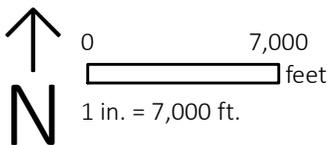
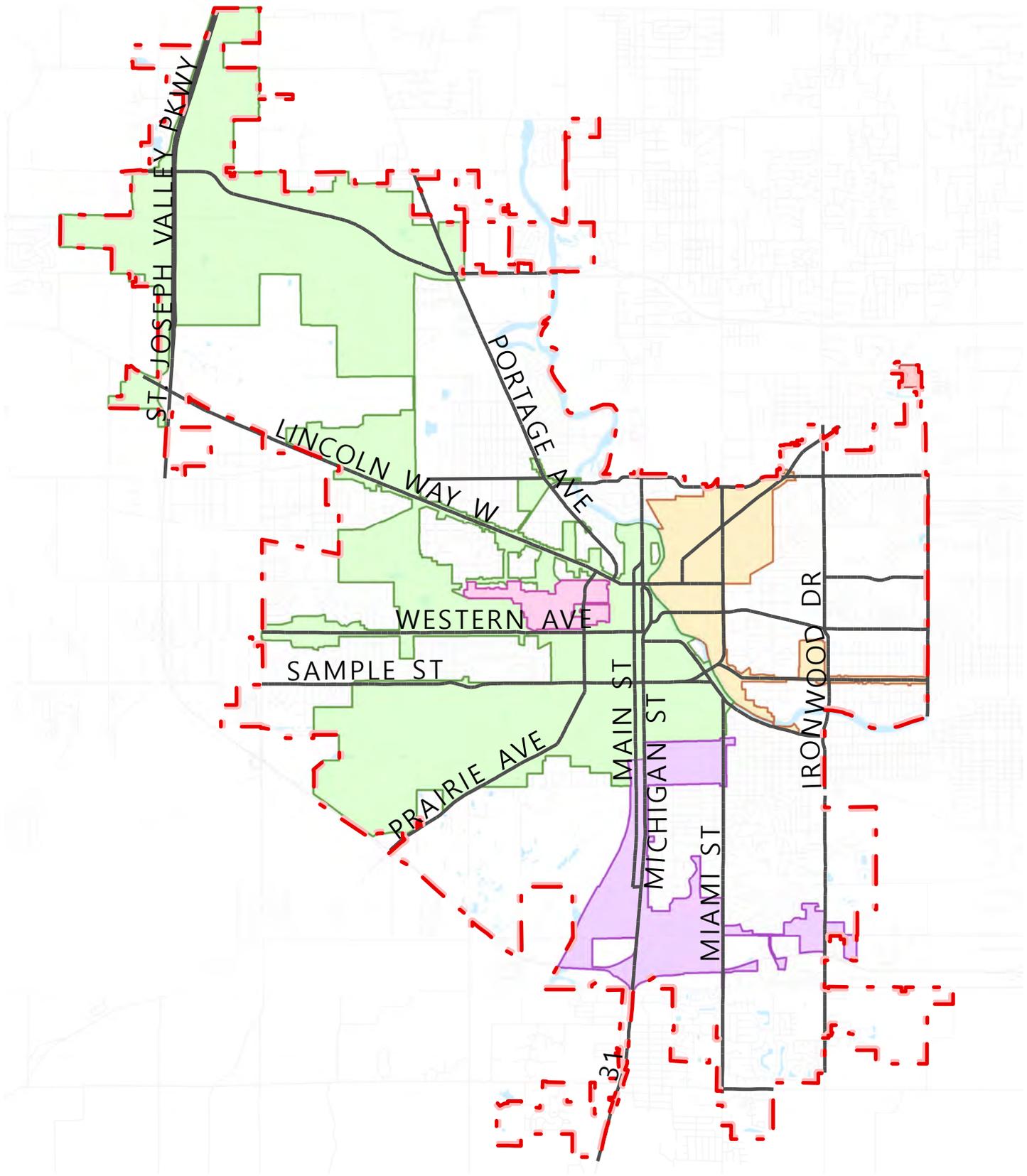
Explanation of Expenditures and Significant Changes/Variations:

The fund accounts for the debt service payments for Building Corporation bonds. Current debt includes:
 - 2010 Public Works Service Center Refunding Bonds, Refunding 2001 - debt payments paid for by River West TIF Fund (#324) and the Sewage Works Operating Fund (#641), final payment 2/1/21, (debt schedule #36)
 - 2012 Fire Station/Police Department Renovations Refunding Bonds, Refunding 2003 - debt payments paid for by River West TIF Fund (#324), final payment 2/1/23, (debt schedule #39)
 - 2013 EMS/Fire Station/Tower Bonds - debt payments paid for by the Fire Department Capital Fund (#287), final payment 2/1/33, (debt schedule #116)



REDEVELOPMENT COMMISSION CONTROLLED FUNDS

Tax Increment Finance (TIF) Districts



-  Douglas Road Economic Development Area
-  River East Development Area
-  River West Development Area
-  South Side Development Area
-  West Washington Chapin Development Area



Fund 324 - TIF - River West Development Area (Airport)

Fund Type	Tax Increment Financing Funds					Control	Redevelopment Commission Controlled Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget		Forecast				Budget Variance 2019-2020	%
							2021	2022	2023	2024		Change
Revenue												
Property Taxes	17,259,902	18,662,835	18,555,308	10,643,592	16,411,377		16,561,040	16,594,718	16,643,950	16,659,333	(2,143,931)	-12%
Intergov./ Shared Revenues	394,000	395,000	396,500	197,500	397,000		396,500	395,000	394,500	396,000	500	0%
Intergov./ Grants	333,732	22,988	41,207	41,206	-		-	-	-	-	(41,207)	-100%
Charges for Services	-	3,220	1,080	-	-		-	-	-	-	(1,080)	-100%
Interest Earnings	246,007	490,094	621,580	299,883	580,000		500,000	450,000	400,000	350,000	(41,580)	-7%
Other Income	1,093,690	4,671,057	33,825	20,000	-		-	-	-	-	(33,825)	-100%
Interfund Transfers In	24,043	45,896	47,934	31,579	60,000		60,000	60,000	60,000	12,500	12,066	25%
Total Revenue	19,351,374	24,291,092	19,697,434	11,233,760	17,448,377		17,517,540	17,499,718	17,498,450	17,417,833	(2,249,057)	-11%
Expenditures by Type												
Services & Charges												
Professional Services	1,040,920	1,291,350	2,781,918	521,091	823,462		384,577	392,269	400,114	400,114	(1,958,456)	-70%
Printing & Advertising	24,071	-	-	-	-		-	-	-	-	-	-
Debt Service												
Principal	6,159,112	2,806,409	4,038,315	1,950,773	3,750,570		3,808,193	3,491,202	3,649,615	2,834,073	(287,745)	-7%
Interest & Fees	2,008,054	1,026,282	1,198,775	628,491	1,028,220		875,463	707,388	542,731	328,500	(170,555)	-14%
Other Services & Charges	426,939	2,163,396	2,438,908	1,101,835	-		-	-	-	-	(2,438,908)	-100%
Interfund Transfers Out	-	4,267,975	4,261,018	2,133,988	4,264,294		3,979,553	3,667,500	2,889,625	2,108,500	3,276	0%
Total Services & Charges	9,659,096	11,555,412	14,718,934	6,336,177	9,866,546		9,047,786	8,258,359	7,482,085	5,671,187	(4,852,388)	-33%
Capital												
Land	-	-	22,000	-	-		-	-	-	-	(22,000)	-100%
Land Improvements	1,247,127	1,170,285	2,324,865	564,380	-		-	-	-	-	(2,324,865)	-100%
Bldgs & Bldg Improve.	2,491,508	9,563,563	9,830,379	1,123,647	-		-	-	-	-	(9,830,379)	-100%
Machinery & Equipment	857,113	89,202	-	-	-		-	-	-	-	-	-
Infrastructure	4,105,934	3,734,467	16,588,773	567,838	8,133,454		7,451,314	8,740,741	11,517,015	9,287,451	(8,455,319)	-51%
Total Capital	8,701,682	14,557,517	28,766,017	2,255,865	8,133,454		7,451,314	8,740,741	11,517,015	9,287,451	(20,632,563)	-72%
Total Expenditures	18,360,777	26,112,929	43,484,951	8,592,042	18,000,000		16,499,100	16,999,100	18,999,100	14,958,638	(25,484,951)	-59%
Net Surplus / (Deficit)	990,597	(1,821,837)	(23,787,517)	2,641,718	(551,623)		1,018,440	500,618	(1,500,650)	2,459,195		
Beginning Cash Balance	32,453,040	33,563,915	31,738,300	-	7,950,783		7,399,160	8,417,600	8,918,218	7,417,568	Cash Reserves Target	
Cash Adjustments	120,278	(3,778)	-	-	-		-	-	-	-	No reserve requirement	
Ending Cash Balance	33,563,915	31,738,300	7,950,783	-	7,399,160		8,417,600	8,918,218	7,417,568	9,876,763		
Cash Reserves Target	-	-	-	-	-		-	-	-	-		

Fund Purpose:

This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River West Development Area and expenses of those funds on eligible development projects for this TIF area.

Explanation of Revenue Sources:

Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund also receives a Hotel/Motel Tax (intergovernmental shared revenues).

Explanation of Expenditures and Significant Changes/Variations:

Various projects and development opportunities include: Chocolate Factory Sewer, Cleveland Ameritech Reconstruction, local match to federal funds for Coal Line Trail project, Olive Street Reconstruction, South Shore Double Tracking, United Way Community Center, West Side Main Streets, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2020.

Fund 422 - TIF - West Washington

Fund Type	Tax Increment Financing Funds				Control	Redevelopment Commission Controlled Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance	%
						2021	2022	2023	2024	2019-2020	Change
Revenue											
Property Taxes	378,994	332,220	261,830	144,025	289,982	292,796	294,034	294,941	294,849	28,152	11%
Interest Earnings	18,448	38,012	37,240	20,423	40,000	40,000	40,000	40,000	20,000	2,760	7%
Other Income	-	-	18,500	-	-	-	-	-	-	(18,500)	-100%
Total Revenue	397,442	370,233	317,570	164,448	329,982	332,796	334,034	334,941	314,849	12,412	4%
Expenditures by Type											
Services & Charges											
Professional Services	3,013	148	479	-	-	-	-	-	-	(479)	-100%
Total Services & Charges	3,013	148	479	-	-	-	-	-	-	(479)	-100%
Capital											
Land Improvements	-	101,278	266,365	-	-	-	-	-	-	(266,365)	-100%
Bldgs & Bldg Improve.	-	101,560	1,347,240	281,922	-	-	-	-	-	(1,347,240)	-100%
Infrastructure	79,063	642,702	81,046	31,582	400,000	350,000	375,000	300,000	300,000	318,954	394%
Total Capital	79,063	845,540	1,694,651	313,504	400,000	350,000	375,000	300,000	300,000	(1,294,651)	-76%
Total Expenditures	82,076	845,688	1,695,130	313,504	400,000	350,000	375,000	300,000	300,000	(1,295,130)	-76%
Net Surplus / (Deficit)	315,366	(475,456)	(1,377,560)	(149,056)	(70,018)	(17,204)	(40,966)	34,941	14,849		
Beginning Cash Balance	1,957,615	2,279,940	1,801,466		423,906	353,888	336,684	295,718	330,659	Cash Reserves Target	
Cash Adjustments	6,959	(3,018)	-		-	-	-	-	-	No reserve requirement	
Ending Cash Balance	2,279,940	1,801,466	423,906		353,888	336,684	295,718	330,659	345,508		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the West Washington Development Area and expenses of those funds on eligible development projects for this TIF area.

Explanation of Revenue Sources:

Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

Explanation of Expenditures and Significant Changes/Variations:

The City Cemetery Master Plan is funded through this TIF. Additionally, in 2020 the Elm Streetscape will be funded through this TIF Fund.

City Cemetery Master Plan - General Strategy

1. **Redefine the Role of the City Cemetery:** South Bend has a definite tilt toward recreation in the way that it utilizes its public open space. By focusing on a passive recreation approach and highlighting the artistry of the monuments, this open space will better support the adjacent active recreation spaces while strengthening a unique amenity to the neighborhood.
2. **Make City Cemetery an Asset to the Surrounding Neighborhoods:** Currently, the City Cemetery is isolated and difficult to find. Better connecting it to not only other nearby historic amenities, but to the surrounding community will increase use and ultimately strengthen the neighborhood.
3. **Connect to the West Side Main Streets Plan:** South Bend has recently undergone an extensive planning process that took an in-depth analysis of two major thoroughfares, Lincoln Way West and Western Avenue, into the city. These corridors are both within a relatively close proximity to the City Cemetery and the proposed direction of the West Side Main Streets Plan should be incorporated into this process.
4. **Focus on the People:** A community's physical environment strongly influences the health of its residents. To counter balance disproportionate spending on green space within lower income areas, the City of South Bend is strongly focused on Environmental Justice and creating equitable spaces around the community. By addressing rampant blight in the area around the cemetery and better connecting this open space to active recreation and historically significant elements in the area, a stronger, more vibrant, and healthier community will emerge.
5. **Showcase the History:** The history of the City Cemetery is undeniable; from the artistic wrought iron gate to the stone monuments to the unique landmarks throughout its 21 acres. It contains elements that have local and national significance, such as the gravesite of Schuyler Colfax, the 17th Vice President of the United States.

Fund 429 - TIF - River East Development Area (NE Dev)

Fund Type	Tax Increment Financing Funds				Control	Redevelopment Commission Controlled Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		Change
Revenue											
Property Taxes	2,630,887	3,062,820	2,722,643	1,642,174	2,586,336	2,599,774	2,988,852	2,606,230	2,609,254	(136,307)	-5%
Charges for Services	2,450	-	-	-	-	-	-	-	-	-	-
Interest Earnings	69,831	158,627	216,100	119,508	240,000	200,000	175,000	150,000	150,000	23,900	11%
Other Income	56,065	72,104	7,725	-	-	-	-	-	-	(7,725)	-100%
Total Revenue	2,759,233	3,293,551	2,946,468	1,761,682	2,826,336	2,799,774	3,163,852	2,756,230	2,759,254	(120,132)	-4%
Expenditures by Type											
Services & Charges											
Professional Services	324,705	340,567	147,427	14,299	-	-	-	-	-	(147,427)	-100%
Insurance	-	-	26,000	25,256	-	-	-	-	-	(26,000)	-100%
Other Services & Charges	140,918	7,417	790	790	-	-	-	-	-	(790)	-100%
Total Services & Charges	465,623	347,984	174,217	40,345	-	-	-	-	-	(174,217)	-100%
Capital											
Land	-	13,975	-	-	-	-	-	-	-	-	-
Land Improvements	40,000	-	3,077,735	1,187,065	250,000	-	-	-	-	(2,827,735)	-92%
Bldgs & Bldg Improve.	448,217	300,271	5,000,000	-	2,500,000	-	-	-	-	(2,500,000)	-50%
Infrastructure	1,003,900	316,824	3,950,030	1,448,231	50,000	2,700,000	2,600,000	2,500,000	2,500,000	(3,900,030)	-99%
Total Capital	1,492,117	631,070	12,027,765	2,635,297	2,800,000	2,700,000	2,600,000	2,500,000	2,500,000	(9,227,765)	-77%
Total Expenditures	1,957,740	979,054	12,201,982	2,675,642	2,800,000	2,700,000	2,600,000	2,500,000	2,500,000	(9,401,982)	-77%
Net Surplus / (Deficit)	801,493	2,314,497	(9,255,514)	(913,960)	26,336	99,774	563,852	256,230	259,254		
Beginning Cash Balance	7,861,822	8,790,697	10,994,678		1,739,164	1,765,500	1,865,274	2,429,126	2,685,356	Cash Reserves Target No reserve requirement	
Cash Adjustments	127,383	(110,516)	-		-	-	-	-			
Ending Cash Balance	8,790,697	10,994,678	1,739,164		1,765,500	1,865,274	2,429,126	2,685,356	2,944,610		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River East Development Area and expenses of those funds on eligible development projects for this TIF area. The boundaries for this TIF district were changed during the 2014 TIF re-alignment. This fund was formerly known as the Northeast TIF.

Explanation of Revenue Sources:

Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

Explanation of Expenditures and Significant Changes/Variations:

Various projects and development opportunities include: Completion of the City's commitment to the Wharf Phase II (Three Twenty Cascades) and East Bank Parking Analysis projects, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2020.

Fund 430 - TIF - Southside Development #1

Fund Type	Tax Increment Financing Funds				Control	Redevelopment Commission Controlled Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		Change
Revenue											
Property Taxes	2,365,692	2,166,637	660,683	1,403,892	1,858,569	1,871,239	1,875,003	1,879,584	1,880,345	1,197,886	181%
Interest Earnings	53,243	147,610	210,560	103,695	200,000	200,000	175,000	175,000	150,000	(10,560)	-5%
Other Income	-	3,020	-	-	-	-	-	-	-	-	-
Interfund Transfers In	1,466,348	-	-	-	-	-	-	-	-	-	-
Total Revenue	3,885,283	2,317,267	871,243	1,507,586	2,058,569	2,071,239	2,050,003	2,054,584	2,030,345	1,187,326	136%
Expenditures by Type											
Services & Charges											
Professional Services	161,185	242,352	964,932	156,248	-	-	-	-	-	(964,932)	-100%
Total Services & Charges	161,185	242,352	964,932	156,248	-	-	-	-	-	(964,932)	-100%
Capital											
Land	54,748	48,539	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	2,831,977	433,384	-	-	-	-	-	(2,831,977)	-100%
Bldgs & Bldg Improve.	-	40,421	2,047,374	847,234	-	-	-	-	-	(2,047,374)	-100%
Machinery & Equipment	-	-	6,175	-	-	-	-	-	-	(6,175)	-100%
Infrastructure	454,654	370,049	4,502,270	102,845	2,000,000	2,000,000	2,000,000	2,000,000	2,100,000	(2,502,270)	-56%
Total Capital	509,402	459,009	9,387,796	1,383,462	2,000,000	2,000,000	2,000,000	2,000,000	2,100,000	(7,387,796)	-79%
Total Expenditures	670,587	701,361	10,352,728	1,539,710	2,000,000	2,000,000	2,000,000	2,000,000	2,100,000	(8,352,728)	-81%
Net Surplus / (Deficit)	3,214,696	1,615,906	(9,481,485)	(32,124)	58,569	71,239	50,003	54,584	(69,655)		
Beginning Cash Balance	4,613,772	7,848,685	9,455,102		1,973,617	2,032,186	2,103,425	2,153,428	2,208,012	Cash Reserves Target	
Cash Adjustments	20,217	(9,489)	2,000,000		-	-	-	-	-	No reserve requirement	
Ending Cash Balance	7,848,685	9,455,102	1,973,617		2,032,186	2,103,425	2,153,428	2,208,012	2,138,357		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the Southside Development Area #1 and expenses of those funds on eligible development projects for this TIF area.

Explanation of Revenue Sources:

Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

The 2019 cash adjustment is an estimate of budgeted expenditures not realized/spent during 2019.

Explanation of Expenditures and Significant Changes/Variations:

Various projects and development opportunities include: South East Master Plan Implementation, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2020.

Fund 435 - TIF - Douglas Road

Fund Type	Tax Increment Financing Funds				Control	Redevelopment Commission Controlled Funds					
	2017	2018	2019	2020		Forecast				Budget	
	Actual	Actual	Amended Budget	06/30/19 Actual	Adopted Budget	2021	2022	2023	2024	Variance 2019-2020	% Change
Revenue											
Property Taxes	379,255	-	-	-	-	-	-	-	-	-	-
Interest Earnings	534	3,477	4,664	2,384	-	-	-	-	-	(4,664)	-100%
Total Revenue	379,789	3,477	4,664	2,384	-	-	-	-	-	(4,664)	-100%
Expenditures by Type											
Services & Charges											
Professional Services	116	-	208,000	8,750	-	-	-	-	-	(208,000)	-100%
Debt Service											
Principal	323,006	-	-	-	-	-	-	-	-	-	-
Interest & Fees	12,602	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	335,724	-	208,000	8,750	-	-	-	-	-	(208,000)	-100%
Total Expenditures	335,724	-	208,000	8,750	-	-	-	-	-	(208,000)	-100%
Net Surplus / (Deficit)	44,065	3,477	(203,336)	(6,366)	-	-	-	-	-		
Beginning Cash Balance	156,458	201,109	204,331		995	995	995	995	995	Cash Reserves Target No reserve requirement	
Cash Adjustments	585	(254)	-		-	-	-	-	-		
Ending Cash Balance	201,109	204,331	995		995	995	995	995	995		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the Douglas Road Development Area and expenses of those funds on eligible development projects for this TIF area. The Douglas Road TIF was established to develop the road and area near the border between South Bend and Mishawaka.

Explanation of Revenue Sources:

No revenues are expected at this time.

Explanation of Expenditures and Significant Changes/Variations:

In 2017, the interfund loan from the Major Moves Fund (#412) was paid off (debt schedule #64). The remaining cash will be spent on utility relocation in the area. The TIF increment for pay year 2020 has been formally released to be allocated to the respective taxing units. For pay years after 2020 the Redevelopment Commission will review the increment and determine if it will be released or collected for use in future projects.

Fund 436 - TIF - River East Residential (NE Res)

Fund Type	Tax Increment Financing Funds				Control	Redevelopment Commission Controlled Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance	%
						2021	2022	2023	2024	2019-2020	Change
Revenue											
Property Taxes	4,262,917	4,686,651	4,933,557	2,798,589	5,770,197	6,574,407	6,760,732	6,781,399	6,784,575	836,640	17%
Interest Earnings	(4,943)	4,559	39,283	17,201	40,000	40,000	40,000	40,000	40,000	717	2%
Other Income	-	6	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	61	-	-	-	-	-	-	-	-	-
Total Revenue	4,257,974	4,691,277	4,972,840	2,815,789	5,810,197	6,614,407	6,800,732	6,821,399	6,824,575	837,357	17%
Expenditures by Type											
Services & Charges											
Professional Services	1,331	2,026	9,047	-	26,047	24,797	13,797	11,297	-	17,000	188%
Debt Service											
Principal	1,871,080	376,417	392,522	194,201	409,383	427,037	445,523	464,882	126,129	16,861	4%
Interest & Fees	1,294,673	116,911	102,306	52,463	85,445	67,791	49,305	29,946	13,886	(16,861)	-16%
Interfund Transfers Out	-	4,693,972	3,771,125	1,883,253	3,864,125	4,180,375	4,396,375	4,403,875	4,414,875	93,000	2%
Total Services & Charges	3,167,084	5,189,326	4,275,000	2,129,917	4,385,000	4,700,000	4,905,000	4,910,000	4,554,890	110,000	3%
Total Expenditures	3,167,084	5,189,326	4,275,000	2,129,917	4,385,000	4,700,000	4,905,000	4,910,000	4,554,890	110,000	3%
Net Surplus / (Deficit)	1,090,890	(498,049)	697,840	685,872	1,425,197	1,914,407	1,895,732	1,911,399	2,269,685		
Beginning Cash Balance	2,392,145	3,492,629	2,990,020		3,687,860	5,113,057	7,027,464	8,923,196	10,834,595	Cash Reserves Target No reserve requirement	
Cash Adjustments	9,593	(4,559)	-		-	-	-	-			
Ending Cash Balance	3,492,629	2,990,020	3,687,860		5,113,057	7,027,464	8,923,196	10,834,595	13,104,280		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River East Residential Development Area and expenses of those funds on eligible development projects for this TIF area. The boundaries for this TIF district were changed as part of the TIF re-alignment during 2015. The fund was formerly known as the Northeast Residential TIF.

Explanation of Revenue Sources:

Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

Explanation of Expenditures and Significant Changes/Variations:

At the end of 2017, Eddy Street Commons Phase II Bonds were issued to help fund the second phase of the mixed-use development area just south of the University of Notre Dame's campus. Capital expenditures related to the project are tracked in the Eddy Street Commons Capital Fund (#759). Transfers Out are interfund transfers to the Eddy Street Commons Debt Service Fund (#760) which makes the debt payments on this bond.

This fund is repaying two interfund loans (debt schedules #84 & #85). Principal and interest payments are made to the Major Moves Fund (#412). The loans will be paid off in 2024 and 2029.

Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.

Fund 315 - Airport 2003 Debt Reserve

Fund Type	Debt Service Funds				Control	Redevelopment Commission Controlled Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
						2021	2022	2023	2024		
Revenue											
Interest Earnings	9,536	18,472	26,000	12,107	20,000	20,000	20,000	20,000	5,000	(6,000)	-23%
Total Revenue	9,536	18,472	26,000	12,107	20,000	20,000	20,000	20,000	5,000	(6,000)	-23%
Expenditures by Type											
Services & Charges											
Debt Service											
Principal	-	-	-	-	-	-	-	-	999,382	-	-
Interest & Fees	-	-	-	-	-	-	-	-	41,080	-	-
Interfund Transfers Out	9,390	17,155	26,000	11,819	20,000	20,000	20,000	20,000	5,000	(6,000)	-23%
Total Services & Charges	9,390	17,155	26,000	11,819	20,000	20,000	20,000	20,000	1,045,462	(6,000)	-23%
Total Expenditures	9,390	17,155	26,000	11,819	20,000	20,000	20,000	20,000	1,045,462	(6,000)	-23%
Net Surplus / (Deficit)	146	1,317	-	288	-	-	-	-	(1,040,462)		
Beginning Cash Balance	1,036,888	1,040,462	1,040,462		1,040,462	1,040,462	1,040,462	1,040,462	1,040,462		
Cash Adjustments	3,428	(1,317)	-		-	-	-	-	-		
Ending Cash Balance	1,040,462	1,040,462	1,040,462		1,040,462	1,040,462	1,040,462	1,040,462	-		
Cash Reserves Target	1,040,462	1,040,462	1,040,462		1,040,462	1,040,462	1,040,462	1,040,462	-		
											Cash Reserves Target 100% debt service reserve per bond covenants
Fund Purpose:											
This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding 2011 Airport Development Area TIF Redevelopment Authority bonds (debt schedule 6) for the airport taxable project.											
Explanation of Revenue Sources:											
The only activity is interest income which is promptly transferred out to the River West TIF Fund (#324). Any variance in the trend of interest income will be due to changes in prevailing interest rates.											
Explanation of Expenditures and Significant Changes/Variations:											
The debt service reserve will be used towards the last debt service payment due August 1, 2024.											

Fund 328 - SBCDA 2003 Debt Reserve

Fund Type	Debt Service Funds				Control	Redevelopment Commission Controlled Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual		2020 Adopted Budget	Forecast				
						2021	2022	2023	2024		
Revenue											
Interest Earnings	15,946	30,882	40,000	20,240	40,000	40,000	40,000	40,000	7,500	-	0%
Total Revenue	15,946	30,882	40,000	20,240	40,000	40,000	40,000	40,000	7,500	-	0%
Expenditures by Type											
Services & Charges											
Debt Service											
Principal	-	-	-	-	-	-	-	-	1,715,185	-	-
Interest & Fees	-	-	-	-	-	-	-	-	24,310	-	-
Interfund Transfers Out	14,653	28,681	40,000	19,760	40,000	40,000	40,000	40,000	7,500	-	0%
Total Services & Charges	14,653	28,681	40,000	19,760	40,000	40,000	40,000	40,000	1,746,995	-	0%
Total Expenditures	14,653	28,681	40,000	19,760	40,000	40,000	40,000	40,000	1,746,995	-	0%
Net Surplus / (Deficit)	1,293	2,202	-	481	-	-	-	-	(1,739,495)		
Beginning Cash Balance	1,732,472	1,739,495	1,739,495		1,739,495	1,739,495	1,739,495	1,739,495	1,739,495		
Cash Adjustments	5,729	(2,202)	-		-	-	-	-	-		
Ending Cash Balance	1,739,495	1,739,495	1,739,495		1,739,495	1,739,495	1,739,495	1,739,495	-		
Cash Reserves Target	1,739,495	1,739,495	1,739,495		1,739,495	1,739,495	1,739,495	1,739,495	-		
											Cash Reserves Target 100% debt service reserve per bond covenants
Fund Purpose:											
This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding 2011 South Bend Downtown Central Development Area TIF Redevelopment Authority bonds (debt schedule 5) for the Palais Royale project.											
Explanation of Revenue Sources:											
The only activity is interest income which is promptly transferred out to the River West TIF Fund (324). Any variance in the trend of interest income will be due to changes in prevailing interest rates.											
Explanation of Expenditures and Significant Changes/Variations:											
The debt service reserve will be used towards the last debt service payment due August 1, 2024.											

Fund 351 - 2018 TIF Park Bond Debt Service Reserve

Fund Type	Debt Service Funds					Control	Redevelopment Commission Controlled Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget		Forecast					
						2021	2022	2023	2024			
Revenue												
Interest Earnings	-	(275)	23,370	11,606	12,618	12,774	12,933	13,093	13,256	(10,752)	-46%	
Debt Proceeds	-	993,495	-	-	-	-	-	-	-	-	-	
Total Revenue	-	993,220	23,370	11,606	12,618	12,774	12,933	13,093	13,256	(10,752)	-46%	
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	
Net Surplus / (Deficit)	-	993,220	23,370	11,606	12,618	12,774	12,933	13,093	13,256			
Beginning Cash Balance	-	-	993,495		1,016,865	1,029,483	1,042,257	1,055,190	1,068,283	Cash Reserves Target 100% debt service reserve per bond covenants		
Cash Adjustments	-	275	-		-	-	-	-	-			
Ending Cash Balance	-	993,495	1,016,865		1,029,483	1,042,257	1,055,190	1,068,283	1,081,539			
Cash Reserves Target	-	993,495	1,016,865		1,029,483	1,042,257	1,055,190	1,068,283	1,081,539			

Fund Purpose:

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

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

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

Explanation of Revenue Sources:

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

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

The debt service reserve will be used towards the last debt service payment due February 1, 2033.

Fund 439 - Certified Technology Park

Fund Type	Capital Funds					Control	Redevelopment Commission Controlled Funds				Budget Variance 2019-2020	% Change
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget		Forecast					
						2021	2022	2023	2024			
Revenue												
Intergov./ Grants	252,625	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	10,018	10,966	11,102	7,292	-	-	-	-	-	(11,102)	-100%	
Total Revenue	262,643	10,966	11,102	7,292	-	-	-	-	-	(11,102)	-100%	
Expenditures by Type												
Capital												
Land Improvements	1,800,000	-	463,955	55,389	-	-	-	-	-	(463,955)	-100%	
Bldgs & Bldg Improve.	-	-	161,045	-	-	-	-	-	-	(161,045)	-100%	
Total Capital	1,800,000	-	625,000	55,389	-	-	-	-	-	(625,000)	-100%	
Total Expenditures	1,800,000	-	625,000	55,389	-	-	-	-	-	(625,000)	-100%	
Net Surplus / (Deficit)	(1,537,357)	10,966	(613,898)	(48,098)	-	-	-	-	-			
Beginning Cash Balance	2,146,647	614,013	624,204		10,306	10,306	10,306	10,306	10,306	Cash Reserves Target No reserve requirement		
Cash Adjustments	4,722	(774)	-		-	-	-	-	-			
Ending Cash Balance	614,013	624,204	10,306		10,306	10,306	10,306	10,306	10,306			
Cash Reserves Target	-	-	-		-	-	-	-	-			

Fund Purpose:

This fund is used to account for the collection of a special state tax distribution and the expenses for improvements at Innovation Park and Ignition Park, the city's dual-campus technology park.

Explanation of Revenue Sources:

This fund received a special state tax distribution. Currently, this fund only receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

2019 funds were budgeted for the new Technology Resource Center (opened during 2019). The **Technology Resource Center (TRC)** in South Bend's Ignition Park was built to democratize technology in our region. All will be welcome to the TRC to learn about technology and data, gain skills, and co-build an inclusive tech future for South Bend. A co-location between South Bend Code School, the City's Civic Innovation & Analytics Divisions, and Bloomberg-funded Commuters Trust, the space will be home to technology and data training, cross-sector "Beta City" collaborations, and public programming about regional innovation.

Fund 433 - Redevelopment General

Fund Type	Special Revenue Funds				Control	Redevelopment Commission Controlled Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		
Revenue											
Local Income Taxes	-	-	84,095	48,917	8,775	8,775	8,775	8,775	8,775	(75,320)	-90%
Interest Earnings	71	2,799	18,820	7,299	15,000	15,000	15,000	15,000	15,000	(3,820)	-20%
Donations	-	607,302	1,177,112	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	(177,112)	-15%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers In	-	28,126	-	-	150,000	150,000	150,000	150,000	150,000	150,000	-
Total Revenue	71	638,227	1,280,027	56,216	1,173,775	1,173,775	1,173,775	1,173,775	1,173,775	(106,252)	-8%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	1,133	29,994	9,184	-	4,500	4,500	4,500	4,500	4,500	(4,684)	-51%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	1,064,816	-	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000	(39,816)	-4%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,133	29,994	1,074,000	-	1,029,500	1,029,500	1,029,500	1,029,500	1,029,500	(44,500)	-4%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,133	29,994	1,074,000	-	1,029,500	1,029,500	1,029,500	1,029,500	1,029,500	(44,500)	-4%
Net Surplus / (Deficit)	(1,061)	608,233	206,027	56,216	144,275	144,275	144,275	144,275	144,275		
Beginning Cash Balance	8,438	7,403	615,795	-	821,822	966,097	1,110,372	1,254,647	1,398,922	Cash Reserves Target	
Cash Adjustments	26	159	-	-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	7,403	615,795	821,822	-	966,097	1,110,372	1,254,647	1,398,922	1,543,197		
Cash Reserves Target	283	7,498	268,500	-	257,375	257,375	257,375	257,375	257,375		

Fund Purpose:

Prior to 2019, this fund's sole expenditure was for general legal fees for the Redevelopment Commission. Starting in 2019, this fund will also be used for economic empowerment activities determined by the Redevelopment Commission and the Department of Community Investment.

The Redevelopment Commission was established to address conditions associated with blight and the underutilization of land and/or barriers to development. The Commission operates within the city limits. They study areas of the city, identify problem areas and develop a strategic plan for eliminating blight and bringing about new development within those areas. A primary focus is on the expansion of tax base and the creation of new jobs within South Bend.

There are five voting members of the South Bend Redevelopment Commission. Three are appointed by the Mayor; two are appointed by the South Bend Common Council. In addition, one member of the South Bend Community School Corporation Board of School Trustees is appointed by the Mayor as a non-voting adviser to the Commission.

Explanation of Revenue Sources:

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

In 2019, this fund will receive the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State.

Beginning in 2018, the City of South Bend will receive donations from the Pokagon Band of the Potawatomi, a Native American tribe, as "payment in lieu of taxes" for the Four Winds Casino built on tribal land adjacent to the City. This is to be split between the General Fund (101) and the Redevelopment General Fund (433).

Explanation of Expenditures and Significant Changes/Variations:

As outlined in the agreement with the Pokagon Band, the donations will fund initiatives broadly aimed at contributing to the improvement of educational opportunities in the City and to address poverty and unemployment in the City. In 2020 projects will be aimed at addressing: Affordable and Reliable Transportation, High-quality and Convenient Childcare / Pre-K Services, Non-Traditional Financial Capital, Responsive, Neighborhood-based Amenities, Support the Creation / Growth of Small Businesses, and Workforce Training and Education.

Fund 452 - 2018 TIF Park Bond Capital

Fund Type	Capital Funds				Control	Redevelopment Commission Controlled Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance	%
						2021	2022	2023	2024	2019-2020	Change
Revenue											
Interest Earnings	-	(2,882)	186,070	108,359	-	-	-	-	-	(186,070)	-100%
Debt Proceeds	-	11,007,782	-	-	-	-	-	-	-	-	-
Total Revenue	-	11,004,900	186,070	108,359	-	-	-	-	-	(186,070)	-100%
Expenditures by Type											
Services & Charges											
Professional Services	-	355,337	999,501	329,174	-	-	-	-	-	(999,501)	-100%
Total Services & Charges	-	355,337	999,501	329,174	-	-	-	-	-	(999,501)	-100%
Capital	-	223,104	9,426,644	2,434,742	-	-	-	-	-	(9,426,644)	-100%
Total Expenditures	-	578,442	10,426,145	2,763,916	-	-	-	-	-	(10,426,145)	-100%
Net Surplus / (Deficit)	-	10,426,458	(10,240,075)	(2,655,557)	-	-	-	-	-		
Beginning Cash Balance	-	-	10,429,340		189,265	189,265	189,265	189,265	189,265	Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero	
Cash Adjustments	-	2,882	-		-	-	-	-			
Ending Cash Balance	-	10,429,340	189,265		189,265	189,265	189,265	189,265			
Cash Reserves Target	-	-	-		-	-	-	-			
Fund Purpose:											
This fund is used to track the expenditures of the proceeds from the Redevelopment District Bonds, Series 2018. The bonds were issued for the purpose of funding renovations and upgrades at Pulaski, Leeper, and Seitz Parks and improvements to the mixed use riverfront trail and other infrastructure improvements to park and recreation areas in or serving the River West Development Area.											
Explanation of Revenue Sources:											
The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds were closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into Fund 351 (2018 TIF Park Bond Debt Service) per the bond agreement. The remaining \$10,825,000 was deposited into this fund to be used towards the approved capital projects.											
Explanation of Expenditures and Significant Changes/Variations:											
Funding to be used to implement City park plans including improvements to: Howard Park, Lincolnway East Trail, West Bank Trail, Leeper Park, Seitz Park, and Pulaski Park.											

Fund 454 - Airport Urban Enterprise Zone

Fund Type	Capital Funds				Control	Redevelopment Commission Controlled Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Adopted Budget	Forecast				Budget Variance	%
						2021	2022	2023	2024	2019-2020	Change
Revenue											
Interest Earnings	3,532	6,915	9,260	4,598	8,000	8,000	7,000	5,000	2,000	(1,260)	-14%
Total Revenue	3,532	6,915	9,260	4,598	8,000	8,000	7,000	5,000	2,000	(1,260)	-14%
Expenditures by Type											
Services & Charges											
Grants & Subsidies	-	-	50,000	-	50,000	50,000	50,000	50,000	50,000	-	0%
Total Expenditures	-	-	50,000	-	50,000	50,000	50,000	50,000	50,000	-	0%
Net Surplus / (Deficit)	3,532	6,915	(40,740)	4,598	(42,000)	(42,000)	(43,000)	(45,000)	(48,000)		
Beginning Cash Balance	382,423	387,224	393,651		352,911	310,911	268,911	225,911	180,911	Cash Reserves Target No reserve requirement	
Cash Adjustments	1,270	(488)	-		-	-	-	-			
Ending Cash Balance	387,224	393,651	352,911		310,911	268,911	225,911	180,911			
Cash Reserves Target	-	-	-		-	-	-	-			
Fund Purpose:											
This fund was originally established to account for expenditures for improvements in the Zone area, financed by property taxes on qualifying properties in the Zone. In the past, majority of revenue came from personal property taxes paid by AJ Wright. This fund has not received property tax revenue since 2013.											
Explanation of Revenue Sources:											
Currently, this fund only receives revenue from interest earned on the fund's cash balance.											
Explanation of Expenditures and Significant Changes/Variations:											
This fund has been used in the past to pay for job training programs. Staff continue to work on developing eligible, viable program.											



GLOSSARY



Glossary

Activity Budget(s): Cost centers or specific and commonly recognized service functions within a fund or department to which specific expenses are to be allocated.

Ad Valorem: Imposed at a rate percent of the value as stated in determining property taxes.

Appropriation: An expenditure authorization made by the Common Council, which permits charges against specified funding sources. Appropriations are usually made for fixed amounts and are typically approved for the entire fiscal year unless otherwise amended by the City Council.

Approved/Adopted Budget: The City's budget & expenditure authority as adopted by the Common Council in a vote conducted after a City Charter-required public hearing to collect public input on the Proposed Budget.

Assessed Valuation: The estimated value placed upon real and personal property by the County Assessor.

Assets: Property owned by the City, which has monetary value.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal controls and is intended to:

- Ascertain whether financial statements fairly present financial positions and results of operations;
- Test whether transactions have been legally performed;
- Identify areas for possible improvements in accounting practices and procedures;
- Ascertain whether transactions have been recorded accurately and consistently;
- Ascertain the stewardship of officials responsible for governmental resources.
- Certain audited funds related to trustee accounts, bonding and capital leases are not budgeted or included in this document.

Balanced Budget: The budgeted revenues (plus available cash reserves) are equal or more than the budgeted expenditures.

Base Budget: The budget predicated on maintaining the existing level of service.

Bond (Debt Instrument): A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital improvements.

Budget Amendment: Adjustments made to the budget or approved expenditure authority during the fiscal year by the Common Council to properly account for unanticipated changes, which occur either in revenues or expenditures or for programs or policy objectives initially approved for the fiscal year.

Budget (Operating): A plan of financial operations embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceiling under which the City and its departments operate.

Budget Basis: The basis by which a City determines its budget. The budget basis may be cash, accrual, modified accrual or some other basis. The City of South Bend uses the cash basis for budgeting.



Budget Calendar: The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.

Budgetary Control: The level at which expenditures cannot legally exceed the appropriated amounts.

Budgeted Funds: Funds that are planned for certain uses. The budget document that is submitted for Common Council approval is composed of budgeted funds.

Budget Message: Initially, a general discussion of the proposed budget document presented in writing as a supplement to the budget document. The budget message explains principle budget issues against the background of financial experience in recent years and presents recommendations.

Capital Expenditures: The expenditures for the acquisition of capital assets; whether major assets with long-term useful life spans or shorter-term operational capital needs such as office equipment, small tools & machinery. The expenditures are financed by either capital debt or cash-pay-as-you-go. Generally, equipment with a cost of \$10,000 or more and a useful life of at least one year is considered a capital expenditure.

Cash Management: The management of cash necessary to pay for government services while investing temporarily idle cash in order to earn interest. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds safely in order to achieve the highest interest on temporary cash balances.

CIP: Abbreviation for Capital Improvement Program.

COIT: Abbreviation for County Option Income Tax. See **LIT/LOIT**.

Contingency: An estimated amount of funds needed for deficiency or emergency purposes. An annual appropriation to cover short falls in revenue and/or underestimation of expenditures.

Contractual Services: Items of expenditure from services that the City receives from an outside company. HVAC, maintenance, custodial services, Building, Mechanical, and Plumbing Inspectors are examples of contractual services.

CPI: Abbreviation for Consumer Price Index.

Debt Service: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Department: A major activity of the City, which indicates overall management responsibility for an operation of a group of related operations within a functional area.

Depreciation: That portion of the cost of a capital asset, used during the year to provide service.

Division: The functional areas that make up a department. For example, Engineering is a division of the Public Works Department.

DLGF: Abbreviation for the Indiana Department of Local Government Finance. The DLGF is a state agency that approves the budgets and property tax rates.

EDIT: Abbreviation for Economic Development Income Tax. Also referred to as County Economic Development Income Tax or "CEDIT." See **LIT/LOIT**.



Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenses. Enterprise funds are established for services such as water and sewer utilities.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditure: The cost of Governmental Fund goods delivered and services rendered, whether paid or unpaid.

Fiscal Officer: Finance personnel assigned to a specific Department/Division within the City. They are responsible for managing their respective department's budget. These personnel report to the Controller's office.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: For financial reporting, fund balance is the difference between assets and liabilities in a governmental fund. Fund balance is required to be reported in two components—reserved and unreserved. When fund balance is reserved, it either means that the resources are in a form that cannot be appropriated and spent or that the resources are legally limited to being used for a particular purpose. For instance, grant monies from the federal government that may be used only for a road project would be reported as reserved fund balance in a street fund. Likewise, the City's cemetery trust funds in the General Fund are nonexpendable resources that can be invested but not spent—as reserved fund balance. The portion of fund balance that is not reserved is fittingly called unreserved fund balance. For budgeting, fund balance is equal to cash balance as the City utilizes the cash basis of budgeting.

GAAP: Abbreviation for Generally Accepted Accounting Principles.

GASB: The Governmental Accounting Standards Board, which provides direction in accounting and reporting requirements for units of government.

Gateway: The State of Indiana budget and financial reporting program that local units of government are required to use.

General Fund: The largest fund within the City, the General Fund accounts for most of the financial resources of the government that may be used for any lawful purpose. General Fund revenues include property taxes, licenses and permits, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as police protection, finance, public services and general administration.

General Obligation Bonds: When the City pledges its full faith and credit to the repayment of the bonds it issues, those bonds are General Obligation (G.O.) bonds.

GFOA: Abbreviation for Government Finance Officers Association.

Investment: Securities purchased and held for the production of income in the form of interest.

KPI: Abbreviation for Key Performance Indicator. Also known as Performance Measure.

Liabilities: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.



LIT/LOIT: Local Income Tax (LIT), previously known as Local Option Income Tax (LOIT). Local income taxes are based on employee wages earned in Saint Joseph County multiplied by the tax rate and then allocated to the local governmental units in the county based on several factors including property tax levy amounts. Saint Joseph County has adopted three local income taxes (LIT) that result in direct revenue to the City—namely, the County Option Income Tax (COIT) (.6% of wages), the County Economic Development Income Tax (EDIT, aka CEDIT) (.4% of wages) and the Public Safety Local Option Income Tax (PS LOIT) (.25% of wages).

Long Term Debt: Debt with a maturity of more than one year.

Maturities: The date on which the principal or stated values of investments or debt obligation mature and may be reclaimed.

Net Assessed Value: Total value of property less certain deductions like homestead deductions, tax abatements, exempt property, and TIF property.

Net Debt: All City Debt net of special assessment, transportation fund and revenue bond debt.

Per Capita Basis: Per unit of population.

Revenue: An addition to the assets of a fund, which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without a corresponding increase in any other liability or a decrease in assets, and does not represent a contribution of fund capital in an enterprise.

SBOA: Abbreviation for the Indiana State Board of Accounts. The SBOA is a state agency that performance the function of private accounting firms in other states.

Surplus Funds: Liquid or Non-Liquid Funds not immediately needed to pay demands against vendors and other claimants as determined by management.

Structurally Balanced Budget: A budget that is sustainable for multiple years into the future.

Tax Base: The total value of taxable property in the City.

TIF: Abbreviation for Tax Increment Financing. A fund that captures the increase in net assessed value on properties in an area to provide property tax revenue for economic development projects.

Transfers- In/Out: A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

Trust and Agency Fund: Trust and Agency funds are used to account for assets held by the city in a trustee capacity or as an agent for individuals, organizations, other governments, or other funds.

Utilities Fund: This enterprise fund is used to account for the provision of water, sewer and solid waste services to the customer financed primarily by user charges.

Working Capital: Working Capital is generally defined as current assets less current liabilities; however, this is to some extent, an abstract concept. If all of the current assets were converted to cash at their book value and all the current liabilities paid, then working capital would be the amount of cash remaining. For the City's Utilities Fund, current assets are comprised of cash and cash equivalents, receivables and inventory; and current liabilities are comprised of accounts payables, accrued liabilities and the current portion of next fiscal year's long-term debt.

city of
South Bend
Indiana



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