



Period Ending: December 31, 2020

Issued By: Controller's Office

# City of South Bend

## Monthly Financial Report

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Common Council  
Department Heads  
Fiscal Officers

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## December 2020

### **Monthly Financial Report**

The City of South Bend developed the attached Monthly Financial Report to provide current year and prior year financial information for each City fund, as well as individual departments within various funds. Information is provided for revenue, expenditures, encumbrances, cash balances, outstanding debt, and current staffing levels.

### **Report of Changes in Cash Balance (4 - 5)**

This report shows the year-to-date change in cash for each City fund by taking a fund's beginning cash balance for the year, adding in actual revenues, and subtracting actual expenditures.

### **Projected Cash Balance (6 - 8)**

The projected ending cash balance for each City fund is calculated by taking a fund's beginning cash balance for the year, adding in estimated revenues, and subtracting budgeted expenditures. This shows what a fund's ending cash balance will be if all estimated revenue is collected

### **Cash Reserves Summary (9 - 12)**

The purpose of the Cash Reserves Summary Report is keep track of whether the City's funds are meeting their cash reserve requirement. Cash reserve requirements are set for each fund by the City of South Bend or other governing body (e.g. bond counsel, Century Center Board of

#### **Cash Reserve Requirements**

Cash reserve requirements are typically based on fund type.

- Most City funds are assigned a cash reserve requirement of a percentage of the fund's annual expenditures.
- Some funds have a set dollar amount as the reserve requirement, such as the Police Take Home Vehicle Fund 278 and the Century Center Capital Fund 671.
- Capital project funds, grant funds, and bond capital funds do not have reserve requirements as they are spent down to zero.

#### **Changes in Cash Balance**

Property taxes are received in June and December of each year and this will cause the cash balances to fluctuate for total cash, redevelopment fund cash and civil city fund cash. Enterprise fund cash balances will fluctuate based on the receipt of bond proceeds and the spending down of cash on capital projects. Redevelopment fund cash accounts will vary based on capital spending on projects in tax

#### **Negative Cash Balances**

Due to the timing of revenue and expenditures, certain funds will not meet cash reserve requirements and may even have a negative cash balance at different times throughout the year. Although a fund has a negative cash balance, the City does not have negative cash overall. Pooled cash can cover those funds so necessary expenditures can be made even if revenues have not been received yet.

### **Revenue & Expense Summaries (13 - 18)**

These summaries show the total revenue and expense by fund.

### **Revenue by Type (19 - 24)**

This report shows the City's revenue collected by month and the total estimated revenue for the current year.

### **Expenditures by Activity (25 - 29)**

This report shows the City's actuals expenditures by month and the total budgeted expenditures for the current year.

### **Outstanding Debt (30 - 32)**

This report shows all of the City's outstanding debt. It details what the debt is for, when it was issued, original amount, the fund(s) repaying the debt, and the principal and interest payments due during the current year.

### **Employee Headcount (33 - 38)**

This report shows the total number of full-time, permanent part-time, and seasonal/interns working for the City each month. It is broken down by City fund and by departments/divisions. It also shows the budgeted number of full-time employees.

### **Fund Summaries (39 - 166)**

The fund summaries show the revenues and expenditures of each fund across years. The summaries include text boxes providing an explanation of revenues, expenditures, and spending on major capital projects.

We hope that you find this Monthly Financial Report useful in better understanding the finances of the City of South Bend. If you have any questions regarding this report, please contact the Department of Administration & Finance by calling 311.

**City of South Bend**  
**Report of Changes in Cash Balance**  
**Fiscal Year Ended December 31, 2020**

	Beginning Cash Balance 1/1/2020	2020 YTD Revenues	2020 YTD Expenditures	Plus/(Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 12/31/2020	Cash Reserve Requirement	Variance
<b>City Controlled Funds</b>								
101 <b>General Fund</b>	44,871,229	74,885,707	66,534,960	322,946	8,673,693	53,544,921	25,391,193	28,153,728
<b>Special Revenue Funds</b>								
102 Rainy Day	10,733,474	94,111	-	18,401	112,512	10,845,986	8,998,791	1,847,195
201 Parks & Recreation	3,649,543	15,876,432	15,360,434	(9,538)	506,461	4,156,004	4,139,671	16,333
202 Motor Vehicle Highway	4,743,203	10,238,117	8,356,994	(16,506)	1,864,617	6,607,820	2,432,276	4,175,544
209 Studebaker-Oliver Revitalizing Grants	929,415	107,035	274,931	1,593	(166,303)	763,112	-	763,112
210 Economic Development State Grants	64,775	90,725	128,362	16	(37,622)	27,154	-	27,154
211 Department of Community Investment (DCI)	1,012,307	3,372,939	2,769,940	14,191	617,191	1,629,498	-	1,629,498
212 Dept of Community Investment Grants	305,248	2,579,168	2,569,980	(528)	8,659	313,907	-	313,907
216 Police State Seizures	238,323	6,591	31,753	409	(24,754)	213,569	19,678	193,891
217 Gift, Donation, Bequest	668,273	765,453	453,294	1,022	313,181	981,455	-	981,455
218 Police Curfew Violations	12,894	883	-	22	905	13,799	250	13,549
219 Unsafe Building	923,154	59,018	141,751	(7,482)	(90,216)	832,938	-	832,938
220 Law Enforcement Continuing Education	421,276	258,705	196,900	467	62,273	483,549	95,887	387,662
221 Rental Units Regulation	17,823	353,999	182,762	31	171,267	189,090	-	189,090
227 Loss Recovery	605,471	5,076	130,370	1,038	(124,257)	481,214	-	481,214
230 Code Enforcement Fund	-	4,235,305	3,433,820	2,088	803,572	803,572	-	803,572
249 Public Safety LOIT	3,253,787	9,736,892	8,950,540	5,578	791,931	4,045,717	716,044	3,329,673
251 Local Roads & Streets	5,233,148	1,945,448	3,554,685	8,971	(1,600,265)	3,632,884	-	3,632,884
257 LOIT Special Distribution	170,735	145,354	49,793	293	95,853	266,588	-	266,588
258 Human Rights Federal Grant	521,051	177,140	212,926	893	(34,893)	486,159	-	486,159
264 COVID-19 Response	-	6,086,138	6,033,275	350	53,214	53,214	-	53,214
265 Local Road & Bridge Grant	449,431	2,632,372	1,691,081	770	942,061	1,391,493	-	1,391,493
266 MVH Restricted Fund	650,402	2,997,747	2,532,426	10,574	475,895	1,126,297	-	1,126,297
273 Morris PAC / Palais Royale Marketing	73,045	4,183	832	125	3,476	76,521	5,208	71,313
274 Morris PAC / Self-Promotion	186,839	39,372	1,100	320	38,592	225,432	28,750	196,682
280 Police Block Grants	4,095	36	-	7	43	4,138	-	4,138
289 HAZMAT	27,647	243	-	47	291	27,937	2,500	25,437
291 Indiana River Rescue	293,325	57,555	19,679	(797)	37,079	330,404	23,771	306,633
292 Police Grants	26,716	-	-	-	-	26,716	-	26,716
294 Regional Police Academy	118,481	10,456	3,157	203	7,503	125,984	5,625	120,359
295 COPS MORE Grant	169,439	188,771	285,026	290	(95,965)	73,474	-	73,474
299 Police Federal Drug Enforcement	113,552	723	31,000	-	(30,277)	83,275	12,750	70,525
404 County Option Income Tax	12,724,697	16,500,074	14,341,653	19,120	2,177,540	14,902,237	7,746,108	7,156,129
408 Economic Development Income Tax	17,389,466	14,090,026	12,470,279	35,061	1,654,808	19,044,274	7,209,695	11,834,579
410 Urban Development Action Grant	53,838	18,803	40,000	92	(21,105)	32,733	-	32,733
655 Project ReLeaf	398,183	450,312	410,497	(12,085)	27,730	425,913	108,365	317,548
705 Police K-9 Unit	2,395	21	-	4	25	2,420	-	2,420
730 City Cemetery Trust	29,730	259	-	51	310	30,041	5,000	25,041
731 Bowman Cemetery	467,692	4,082	-	802	4,884	472,576	400,000	72,576
754 Industrial Revolving Fund	2,078,333	266,643	104,026	165,965	328,581	2,406,914	-	2,406,914
<b>Total Special Revenue Funds</b>	<b>68,761,206</b>	<b>93,396,208</b>	<b>84,763,266</b>	<b>241,859</b>	<b>8,874,800</b>	<b>77,636,007</b>	<b>31,950,369</b>	<b>45,685,639</b>
<b>Debt Service Funds</b>								
312 2017 Parks Bond Debt Service	208,740	1,151,444	1,172,965	358	(21,163)	187,578	-	187,578
350 2018 Fire Station #9 Bond Debt Service	-	341,231	341,231	-	-	-	-	-
672 Century Center Energy Conservation Debt Svc	189,409	415,154	411,096	238	4,296	193,705	-	193,705
752 South Bend Redevelopment Authority	222,584	2,872,851	2,863,013	-	9,839	232,423	232,423	-
755 South Bend Building Corporation	815,025	2,648,478	2,629,968	-	18,510	833,535	833,535	-
756 2015 Smart Streets Bond Debt Service	1,734,901	1,716,869	1,712,694	-	4,175	1,739,076	1,739,076	-
757 2015 Parks Bond Debt Service	590,497	376,746	381,131	-	(4,385)	586,111	586,111	-
760 2017 Eddy Street Commons Bond Debt Service	3,461,700	1,392,248	1,390,625	-	1,623	3,463,323	2,500,000	963,323
<b>Total Debt Service Funds</b>	<b>7,222,856</b>	<b>10,915,022</b>	<b>10,902,723</b>	<b>596</b>	<b>12,895</b>	<b>7,235,750</b>	<b>5,891,145</b>	<b>1,344,606</b>
<b>Capital Funds</b>								
287 Fire Department Capital	1,962,214	4,192,303	3,046,584	3,364	1,149,083	3,111,296	-	3,111,296
401 Coveleski Stadium Capital	25,850	144	15,099	790	(14,165)	11,685	-	11,685
406 Cumulative Capital Development	223,617	475,372	529,479	383	(53,724)	169,893	-	169,893
407 Cumulative Capital Improvement	689,015	243,373	256,770	1,181	(12,216)	676,798	-	676,798
412 Major Moves Construction	2,195,972	511,407	1,324,708	3,765	(809,536)	1,386,436	-	1,386,436
416 Morris Performing Arts Center Capital	422,125	217,114	436,865	724	(219,027)	203,098	-	203,098
450 Palais Royale Historic Preservation	107,792	7,094	34,160	185	(26,881)	80,911	-	80,911
451 2018 Fire Station #9 Bond Capital	399,877	2,981	89,311	686	(85,645)	314,233	-	314,233
453 2018 Zoo Bond Capital	120,929	293	121,222	-	(120,929)	-	-	-
471 2017 Parks Bond Capital	9,062,798	72,162	3,227,021	18,179	(3,136,680)	5,926,118	-	5,926,118
750 Equipment/Vehicle Leasing	1,016,476	682	669,482	3	(668,797)	347,680	-	347,680
759 2017 Eddy Street Commons Bond Capital	3,048,190	306,537	3,328,966	-	(3,022,429)	25,762	-	25,762
<b>Total Capital Funds</b>	<b>19,274,855</b>	<b>6,029,462</b>	<b>13,079,668</b>	<b>29,259</b>	<b>(7,020,947)</b>	<b>12,253,909</b>	<b>-</b>	<b>12,253,910</b>

**City of South Bend**  
**Report of Changes in Cash Balance**  
**Fiscal Year Ended December 31, 2020**

	Beginning Cash Balance 1/1/2020	2020 YTD Revenues	2020 YTD Expenditures	Plus/(Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 12/31/2020	Cash Reserve Requirement	Variance
<b>Enterprise Funds</b>								
288 Emergency Medical Services Operating	2,520,160	11,113	1,821,886	(102,309)	(1,913,082)	607,079	456,015	151,064
600 Consolidated Building Fund	2,285,733	1,324,083	1,486,678	3,918	(158,677)	2,127,056	482,910	1,644,146
601 Parking Garages	1,326,253	894,253	1,546,063	(175)	(651,985)	674,268	414,379	259,889
610 Solid Waste Operations	449,145	6,007,008	6,266,076	(103,044)	(362,112)	87,032	635,261	(548,229)
611 Solid Waste Capital	64,925	1,355,159	1,032,069	111	323,201	388,126	-	388,126
620 Water Works Operations	4,204,418	21,461,793	20,600,437	(225,047)	636,309	4,840,727	1,126,839	3,713,888
622 Water Works Capital	4,187,432	4,160,101	758,488	62,999	3,464,612	7,652,044	-	7,652,044
624 Water Works Customer Deposit	1,287,448	11,222	16,448	(18,903)	(24,130)	1,263,319	1,263,319	-
625 Water Works Sinking (Debt Service)	286,131	1,226,907	1,511,205	491	(283,808)	2,323	2,323	-
626 Water Works Bond Reserve	1,427,971	12,438	20,000	2,390	(5,171)	1,422,800	1,422,800	-
629 Water Works Reserve Operations & Maintenance	2,902,529	42,357	37,210	4,976	10,123	2,912,652	2,765,270	147,382
640 Sewer Repair Insurance	2,173,605	691,083	796,097	(15,735)	(120,748)	2,052,857	226,369	1,826,488
641 Sewage Works Operations	15,409,455	37,610,549	41,181,385	(372,465)	(3,943,301)	11,466,153	2,202,345	9,263,808
642 Sewage Works Capital	9,417,064	8,613,472	4,248,134	38,815	4,404,154	13,821,218	-	13,821,218
643 Sewage Works Reserve Operations & Maintenance	5,563,851	48,416	71,004	9,538	(13,050)	5,550,801	4,711,741	839,060
649 Sewage Sinking (Debt Service)	1,087,745	13,896,394	13,665,170	1,865	233,089	1,320,833	1,320,833	-
653 Sewage Debt Service Reserve	4,291,915	20,901	322,566	-	(301,665)	3,990,250	3,990,250	-
654 Sewage Works Customer Deposit	413,157	4,641	6,318	237,593	235,915	649,073	649,073	-
667 Storm Sewer Fund	124,406	1,042,729	104,322	(29,898)	908,509	1,032,916	26,534	1,006,382
670 Century Center Operations	1,537,206	1,955,594	2,593,886	117,834	(520,458)	1,016,748	1,257,130	(240,382)
671 Century Center Capital	981,681	1,931	-	-	1,931	983,612	800,000	183,612
<b>Total Enterprise Funds</b>	<b>61,942,231</b>	<b>100,392,145</b>	<b>98,085,443</b>	<b>(387,045)</b>	<b>1,919,657</b>	<b>63,861,888</b>	<b>23,753,391</b>	<b>63,861,888</b>
<b>Internal Service Funds</b>								
222 Central Services	1,455,158	7,101,248	7,243,566	(103,760)	(246,079)	1,209,079	863,503	345,576
224 Central Services Capital	21,921	214,611	210,349	38	4,300	26,221	-	26,221
226 Liability Insurance	4,961,426	4,644,513	3,657,562	8,481	995,432	5,956,858	2,460,361	3,496,497
278 Police Take Home Vehicle	725,194	11,478	57,777	2,928	(43,371)	681,823	750,000	(68,177)
279 IT / Innovation / 311 Call Center	3,108,342	6,843,915	7,875,840	48,775	(983,150)	2,125,192	-	2,125,192
711 Self-Funded Employee Benefits	9,277,319	16,348,427	15,544,965	62,279	865,741	10,143,060	4,580,697	5,562,363
713 Unemployment Compensation	180,911	8,087	157,449	310	(149,053)	31,859	44,500	(12,641)
714 Parental Leave Fund	32,563	244,841	119,938	56	124,959	157,521	20,308	137,213
<b>Total Internal Service Funds</b>	<b>19,762,834</b>	<b>35,417,117</b>	<b>34,867,445</b>	<b>19,107</b>	<b>568,779</b>	<b>20,331,613</b>	<b>8,719,369</b>	<b>11,612,244</b>
<b>Fiduciary Funds</b>								
701 Fire Pension	336,501	4,325,739	4,209,256	577	117,059	453,561	479,931	(26,370)
702 Police Pension	698,148	6,058,223	6,190,998	1,197	(131,579)	566,569	624,141	(57,572)
718 State Tax Withholding Fund	335,621	-	-	421	421	336,042	336,042	-
725 Morris / Palais Box Office	3,065,972	-	-	(2,672,645)	(2,672,645)	393,326	393,326	-
726 Police Distributions Payable	857,178	-	-	37,670	37,670	894,848	894,848	-
<b>Total Fiduciary Funds</b>	<b>5,293,420</b>	<b>10,383,961</b>	<b>10,400,254</b>	<b>(2,632,781)</b>	<b>(2,649,074)</b>	<b>2,644,346</b>	<b>2,728,288</b>	<b>(83,942)</b>
<b>Total City Controlled Funds</b>	<b>227,128,631</b>	<b>331,419,621</b>	<b>318,633,760</b>	<b>(2,406,058)</b>	<b>10,379,803</b>	<b>237,508,434</b>	<b>98,433,755</b>	<b>162,828,073</b>
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing Funds</b>								
324 TIF - River West Development Area (Airport)	30,950,203	22,045,151	24,020,117	64,024	(1,910,942)	29,039,261	-	29,039,261
422 TIF - West Washington	1,031,822	246,422	152,721	1,769	95,470	1,127,293	-	1,127,293
429 TIF - River East Development Area (NE Dev)	8,215,417	3,059,362	5,501,295	90,793	(2,351,139)	5,864,278	-	5,864,278
430 TIF - Southside Development #1	9,607,799	3,171,100	217,025	24,260	2,978,334	12,586,134	-	12,586,134
435 TIF - Douglas Road	187,806	1,154	96,143	322	(94,667)	93,140	-	93,140
436 TIF - River East Residential (NE Res)	3,706,897	5,324,035	4,358,953	6,355	971,437	4,678,334	-	4,678,334
<b>Total Tax Increment Financing Funds</b>	<b>53,699,946</b>	<b>33,847,224</b>	<b>34,346,252</b>	<b>187,522</b>	<b>(311,506)</b>	<b>53,388,440</b>	<b>-</b>	<b>53,388,440</b>
<b>Redevelopment Funds</b>								
433 Redevelopment General	1,476,915	1,635,456	670,193	2,532	967,795	2,444,710	315,638	2,129,072
439 Certified Technology Park	10,965	96	-	19	115	11,080	-	11,080
452 2018 TIF Park Bond Capital	4,085,672	28,865	1,514,357	14,287	(1,471,204)	2,614,468	-	2,614,468
454 Airport Urban Enterprise Zone	403,750	3,540	-	692	4,232	407,982	-	407,982
<b>Total Redevelopment Funds</b>	<b>5,977,302</b>	<b>1,667,957</b>	<b>2,184,550</b>	<b>17,530</b>	<b>(499,063)</b>	<b>5,478,239</b>	<b>315,638</b>	<b>5,162,602</b>
<b>Debt Service Funds</b>								
315 Airport 2003 Debt Reserve	1,042,908	9,075	13,309	1,788	(2,446)	1,040,462	1,040,462	-
328 SBCDA 2003 Debt Reserve	1,743,584	15,173	22,251	2,989	(4,089)	1,739,495	1,739,495	-
351 2018 TIF Park Bond Debt Service	1,018,984	8,934	-	1,747	10,681	1,029,665	1,029,665	-
352 2019 South Shore Double Tracking Debt Service	29,819	488,184	517,313	-	(29,129)	690	690	-
353 2020 TIF Library Bond Debt Service Reserve	-	326,939	-	-	326,939	326,939	326,939	-
<b>Total Debt Service Funds</b>	<b>3,835,295</b>	<b>848,306</b>	<b>552,873</b>	<b>6,524</b>	<b>301,956</b>	<b>4,137,251</b>	<b>4,137,251</b>	<b>-</b>
<b>Total Redevelopment Commission Funds</b>	<b>63,512,543</b>	<b>36,363,487</b>	<b>37,083,676</b>	<b>211,576</b>	<b>(508,613)</b>	<b>63,003,930</b>	<b>4,452,889</b>	<b>58,551,042</b>
<b>Grand Total</b>	<b>290,641,173</b>	<b>367,783,108</b>	<b>355,717,435</b>	<b>(2,194,482)</b>	<b>9,871,191</b>	<b>300,512,364</b>	<b>102,886,644</b>	<b>221,379,115</b>

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

**City of South Bend**  
**Projected Cash Balance**  
**Based on 2020 Amended Budget as of December 31, 2020**

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
<b>City Controlled Funds</b>					
101 <b>General Fund</b>	44,871,229	75,052,871	72,546,265	2,506,606	47,377,835
<b>Special Revenue Funds</b>					
102 Rainy Day	10,733,474	132,905	-	132,905	10,866,379
201 Parks & Recreation	3,649,543	16,473,634	16,558,684	(85,050)	3,564,494
202 Motor Vehicle Highway	4,743,203	10,230,829	9,729,104	501,725	5,244,928
209 Studebaker-Oliver Revitalizing Grants	929,415	120,000	838,793	(718,793)	210,621
210 Economic Development State Grants	64,775	630,706	642,658	(11,952)	52,824
211 Department of Community Investment (DCI)	1,012,307	3,346,157	3,139,314	206,843	1,219,150
212 Dept of Community Investment Grants	305,248	7,311,291	6,364,552	946,739	1,251,987
216 Police State Seizures	238,323	32,281	78,710	(46,429)	191,894
217 Gift, Donation, Bequest	668,273	567,463	536,618	30,845	699,119
218 Police Curfew Violations	12,894	627	1,000	(373)	12,521
219 Unsafe Building	923,154	119,500	156,090	(36,590)	886,564
220 Law Enforcement Continuing Education	421,276	255,121	383,547	(128,426)	292,850
221 Rental Units Regulation	17,823	345,826	318,976	26,850	44,673
227 Loss Recovery	605,471	4,579	130,370	(125,791)	479,679
230 Code Enforcement Fund	-	4,173,836	4,075,118	98,718	98,718
249 Public Safety LOIT	3,253,787	9,733,297	8,950,545	782,752	4,036,539
251 Local Roads & Streets	5,233,148	1,939,420	3,913,715	(1,974,295)	3,258,853
257 LOIT Special Distribution	170,735	146,278	54,624	91,654	262,389
258 Human Rights Federal Grant	521,051	151,228	270,640	(119,412)	401,639
264 COVID-19 Response	-	9,071,462	6,622,051	2,449,411	2,449,411
265 Local Road & Bridge Grant	449,431	2,527,156	1,998,861	528,295	977,726
266 MVH Restricted Fund	650,402	2,997,050	2,787,218	209,832	860,234
273 Morris PAC / Palais Royale Marketing	73,045	15,566	20,832	(5,266)	67,779
274 Morris PAC / Self-Promotion	186,839	106,794	115,000	(8,206)	178,633
280 Police Block Grants	4,095	51	-	51	4,146
289 HAZMAT	27,647	10,238	10,000	238	27,885
291 Indiana River Rescue	293,325	92,317	95,082	(2,765)	290,560
292 Police Grants	26,716	-	-	-	26,716
294 Regional Police Academy	118,481	21,240	22,500	(1,260)	117,221
295 COPS MORE Grant	169,439	396,471	493,868	(97,397)	72,042
299 Police Federal Drug Enforcement	113,552	6,366	51,000	(44,634)	68,918
404 County Option Income Tax	12,724,697	16,511,608	15,492,217	1,019,391	13,744,088
408 Economic Development Income Tax	17,389,466	14,100,468	14,419,390	(318,922)	17,070,545
410 Urban Development Action Grant	53,838	30,500	40,000	(9,500)	44,338
655 Project ReLeaf	398,183	456,559	433,460	23,099	421,282
705 Police K-9 Unit	2,395	22	2,020	(1,998)	397
730 City Cemetery Trust	29,730	220	20,000	(19,780)	9,950
731 Bowman Cemetery	467,692	5,791	-	5,791	473,483
754 Industrial Revolving Fund	2,078,333	225,200	149,000	76,200	2,154,533
<b>Total Special Revenue Funds</b>	<b>68,761,206</b>	<b>102,290,057</b>	<b>98,915,556</b>	<b>3,374,501</b>	<b>72,135,707</b>
<b>Debt Service Funds</b>					
312 2017 Parks Bond Debt Service	208,740	1,152,326	1,172,968	(20,642)	188,098
350 2018 Fire Station #9 Bond Debt Service	-	341,231	341,231	-	-
672 Century Center Energy Conservation Debt Svc	189,409	413,496	411,096	2,400	191,809
752 South Bend Redevelopment Authority	222,584	2,875,000	2,865,613	9,387	231,971
755 South Bend Building Corporation	815,025	2,649,000	2,630,085	18,915	833,940
756 2015 Smart Streets Bond Debt Service	1,734,901	1,719,500	1,713,044	6,456	1,741,357
757 2015 Parks Bond Debt Service	590,497	379,756	382,131	(2,375)	588,122
760 2017 Eddy Street Commons Bond Debt Service	3,461,700	1,396,625	1,391,625	5,000	3,466,700
<b>Total Debt Service Funds</b>	<b>7,222,856</b>	<b>10,926,934</b>	<b>10,907,793</b>	<b>19,141</b>	<b>7,241,996</b>

**City of South Bend**  
**Projected Cash Balance**  
**Based on 2020 Amended Budget as of December 31, 2020**

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
<b>Capital Funds</b>					
287 Fire Department Capital	1,962,214	4,200,268	3,505,233	695,035	2,657,249
401 Coveleski Stadium Capital	25,850	30,162	30,000	162	26,012
406 Cumulative Capital Development	223,617	475,437	600,786	(125,349)	98,268
407 Cumulative Capital Improvement	689,015	274,433	430,000	(155,567)	533,448
412 Major Moves Construction	2,195,972	513,997	1,898,226	(1,384,229)	811,743
416 Morris Performing Arts Center Capital	422,125	283,933	558,358	(274,425)	147,700
450 Palais Royale Historic Preservation	107,792	15,700	69,160	(53,460)	54,332
451 2018 Fire Station #9 Bond Capital	399,877	3,854	89,311	(85,457)	314,420
453 2018 Zoo Bond Capital	120,929	12,652	133,581	(120,929)	-
471 2017 Parks Bond Capital	9,062,798	85,000	3,227,022	(3,142,022)	5,920,776
750 Equipment/Vehicle Leasing	1,016,476	680	669,484	(668,804)	347,672
759 2017 Eddy Street Commons Bond Capital	3,048,190	306,457	3,328,966	(3,022,509)	25,682
<b>Total Capital Funds</b>	<b>19,274,855</b>	<b>6,202,573</b>	<b>14,540,127</b>	<b>(8,337,554)</b>	<b>10,937,302</b>
<b>Enterprise Funds</b>					
288 Emergency Medical Services Operating	2,520,160	11,114	1,824,059	(1,812,945)	707,215
600 Consolidated Building Fund	2,285,733	1,800,103	1,931,638	(131,535)	2,154,198
601 Parking Garages	1,326,253	1,356,448	1,657,516	(301,068)	1,025,184
610 Solid Waste Operations	449,145	5,961,736	6,352,613	(390,877)	58,267
611 Solid Waste Capital	64,925	1,606,966	1,325,349	281,617	346,542
620 Water Works Operations	4,204,418	21,395,298	22,536,789	(1,141,491)	3,062,927
622 Water Works Capital	4,187,432	4,107,965	1,178,605	2,929,360	7,116,792
624 Water Works Customer Deposit	1,287,448	20,000	20,000	-	1,287,448
625 Water Works Sinking (Debt Service)	286,131	1,841,486	1,841,486	-	286,131
626 Water Works Bond Reserve	1,427,971	20,000	20,000	-	1,427,971
629 Water Works Reserve Operations & Maintenance	2,902,529	240,000	40,000	200,000	3,102,529
640 Sewer Repair Insurance	2,173,605	670,302	905,478	(235,176)	1,938,430
641 Sewage Works Operations	15,409,455	39,435,552	44,046,895	(4,611,343)	10,798,112
642 Sewage Works Capital	9,417,064	8,518,040	6,691,840	1,826,200	11,243,264
643 Sewage Works Reserve Operations & Maintenance	5,563,851	120,000	120,000	-	5,563,851
649 Sewage Sinking (Debt Service)	1,087,745	13,899,396	14,028,820	(129,424)	958,321
653 Sewage Debt Service Reserve	4,291,915	45,000	322,566	(277,566)	4,014,349
654 Sewage Works Customer Deposit	413,157	25,000	25,000	-	413,157
667 Storm Sewer Fund	124,406	1,046,360	106,136	940,224	1,064,630
670 Century Center Operations	1,537,206	4,621,323	5,028,518	(407,195)	1,130,011
671 Century Center Capital	981,681	18,400	1,000,000	(981,600)	81
<b>Total Enterprise Funds</b>	<b>61,942,231</b>	<b>106,760,489</b>	<b>111,003,308</b>	<b>(4,242,819)</b>	<b>57,699,411</b>
<b>Internal Service Funds</b>					
222 Central Services	1,455,158	13,392,954	13,629,568	(236,614)	1,218,544
224 Central Services Capital	21,921	265,759	253,464	12,295	34,216
226 Liability Insurance	4,961,426	4,644,723	4,920,723	(276,000)	4,685,427
278 Police Take Home Vehicle	725,194	14,152	99,087	(84,935)	640,259
279 IT / Innovation / 311 Call Center	3,108,342	6,830,239	8,383,124	(1,552,885)	1,555,458
711 Self-Funded Employee Benefits	9,277,319	16,452,533	18,322,786	(1,870,253)	7,407,066
713 Unemployment Compensation	180,911	8,546	178,000	(169,454)	11,457
714 Parental Leave Fund	32,563	257,952	253,846	4,106	36,669
<b>Total Internal Service Funds</b>	<b>19,762,834</b>	<b>41,866,858</b>	<b>46,040,597</b>	<b>(4,173,739)</b>	<b>15,589,095</b>

**City of South Bend**  
**Projected Cash Balance**  
Based on 2020 Amended Budget as of December 31, 2020

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
<b>Fiduciary Funds</b>					
701 Fire Pension	336,501	4,462,811	4,799,311	(336,500)	1
702 Police Pension	698,148	6,069,241	6,241,405	(172,164)	525,984
<b>Total Fiduciary Funds</b>	<b>1,034,649</b>	<b>10,532,052</b>	<b>11,040,716</b>	<b>(508,664)</b>	<b>525,985</b>
<b>Total City Controlled Funds</b>	<b>222,869,860</b>	<b>353,631,834</b>	<b>364,994,362</b>	<b>(11,362,528)</b>	<b>211,507,331</b>
<b>Redevelopment Commission Controlled Funds</b>					
<b>Tax Increment Financing Funds</b>					
324 TIF - River West Development Area (Airport)	30,950,203	22,099,045	35,463,068	(13,364,023)	17,586,180
422 TIF - West Washington	1,031,822	248,562	754,843	(506,281)	525,541
429 TIF - River East Development Area (NE Dev)	8,215,417	3,062,091	8,445,284	(5,383,193)	2,832,225
430 TIF - Southside Development #1	9,607,799	3,171,721	6,362,366	(3,190,645)	6,417,155
435 TIF - Douglas Road	187,806	1,000	170,318	(169,318)	18,489
436 TIF - River East Residential (NE Res)	3,706,897	5,325,975	4,385,000	940,975	4,647,872
<b>Total Tax Increment Financing Funds</b>	<b>53,699,946</b>	<b>33,908,394</b>	<b>55,580,878</b>	<b>(21,672,484)</b>	<b>32,027,462</b>
<b>Redevelopment Funds</b>					
433 Redevelopment General	1,476,915	1,689,117	1,262,553	426,564	1,903,478
439 Certified Technology Park	10,965	120	752	(632)	10,333
452 2018 TIF Park Bond Capital	4,085,672	35,000	1,651,405	(1,616,405)	2,469,267
454 Airport Urban Enterprise Zone	403,750	8,000	50,000	(42,000)	361,750
<b>Total Redevelopment Funds</b>	<b>5,977,302</b>	<b>1,732,237</b>	<b>2,964,711</b>	<b>(1,232,474)</b>	<b>4,744,828</b>
<b>Debt Service Funds</b>					
315 Airport 2003 Debt Reserve	1,042,908	20,000	20,000	-	1,042,908
328 SBCDA 2003 Debt Reserve	1,743,584	40,000	40,000	-	1,743,584
351 2018 TIF Park Bond Debt Service	1,018,984	12,618	-	12,618	1,031,602
352 2019 South Shore Double Tracking Debt Service	29,819	488,191	517,314	(29,123)	696
353 2020 TIF Library Bond Debt Service Reserve	-	326,937	-	326,937	326,937
<b>Total Debt Service Funds</b>	<b>3,835,295</b>	<b>887,746</b>	<b>577,314</b>	<b>310,432</b>	<b>4,145,727</b>
<b>Total Redevelopment Commission Funds</b>	<b>63,512,543</b>	<b>36,528,377</b>	<b>59,122,903</b>	<b>(22,594,526)</b>	<b>40,918,017</b>
<b>Grand Total</b>	<b>286,382,403</b>	<b>390,160,211</b>	<b>424,117,265</b>	<b>(33,957,054)</b>	<b>252,425,348</b>
<b>NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL</b>					



**City of South Bend**  
**Cash Reserves Summary by Fund Status**  
**December 31, 2020**

\* NOTE: Available Cash is a Fund's cash balance minus any outstanding encumbrances

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
<b>Under Reserve Requirement</b>									
278	Take Home Vehicle Police	681,823	-	681,823	750,000	(68,177)	688%	✗ Slightly under reserve requirement	Set dollar amount of \$750,000
610	Solid Waste Operations	87,032	-	87,032	635,261	(548,229)	1%	✗ Declining cash reserves due to revenues lower than exp	10% of Annual expenditures
670	Century Center Operations	1,016,748	-	1,016,748	1,257,130	(240,382)	20%	✗ Received less Hotel/Motel Tax than anticipated in 2020	25% of Annual expenditures
701	Firefighters Pension	453,561	-	453,561	479,931	(26,370)	9%	✗ Slightly under reserve requirement	10% of Annual expenditures
702	Police Pension	566,569	-	566,569	624,141	(57,572)	9%	✗ Slightly under reserve requirement	10% of Annual expenditures
713	Unemployment Comp Fund	31,859	-	31,859	44,500	(12,641)	18%	✗ Expenditures higher than anticipated in 2020	25% of Annual expenditures
<b>Under Reserve Requirement Total</b>		<b>\$ 2,837,592</b>	<b>\$ -</b>	<b>\$ 2,837,592</b>	<b>\$ 3,790,963</b>	<b>\$ (953,371)</b>			

**Meets or Exceeds Requirement**

101	General Fund	53,544,921	-	53,544,921	25,391,193	28,153,728	74%	✓ Property tax distribution received in June & Dec	35% of Annual expenditures
102	Rainy Day Fund	10,845,986	-	10,845,986	8,998,791	1,847,195	4%	✓	3% of total expenditures in previous fiscal year, excluding interfund transfers
201	Parks & Recreation	4,156,004	-	4,156,004	4,139,671	16,333	25%	✓	25% of Annual expenditures
202	Motor Vehicle Highway	6,607,820	-	6,607,820	2,432,276	4,175,544	68%	✓	25% of Annual expenditures
216	Police State Seizures	213,569	-	213,569	19,678	193,891	271%	✓	25% of Annual expenditures
218	Police Curfew Violations	13,799	-	13,799	250	13,549	1380%	✓	25% of Annual expenditures
220	Law Enforcement Continuing Education	483,549	-	483,549	95,887	387,662	126%	✓	25% of Annual expenditures
221	Rent Units Regulation	189,090	-	189,090	-	189,090	59%	✓	10% of Annual expenditures
222	Central Services Operations	1,209,079	-	1,198,248	863,503	334,745	14%	✓	10% of Annual expenditures, excluding utility accounting
226	Liability Insurance	5,956,858	-	5,956,858	2,460,361	3,496,497	121%	✓	50% of Annual expenditures
249	Public Safety L.O.I.T.	4,045,717	-	4,045,717	716,044	3,329,673	45%	✓	8% of Annual expenditures - one month reserve
266	MVH Restricted	1,126,297	-	1,126,297	-	1,126,297	100%	✓	No reserve requirement - Grant fund - spend down to zero
273	Morris PAC/Palais Royale Marketing	76,521	-	76,521	5,208	71,313	367%	✓	25% of Annual expenditures
274	Morris PAC Self-Promotion	225,432	-	225,432	28,750	196,682	196%	✓	25% of Annual expenditures
288	EMS Operating	607,079	-	607,079	456,015	151,064	33%	✓	25% of Annual expenditures
289	HAZMAT	27,937	-	27,937	2,500	25,437	279%	✓	25% of Annual expenditures
291	Indiana River Rescue	330,404	-	330,404	23,771	306,633	347%	✓	25% of Annual expenditures
294	Regional Police Academy	125,984	-	125,984	5,625	120,359	560%	✓	25% of Annual expenditures
299	Police Federal Drug Enforcement	83,275	-	83,275	12,750	70,525	163%	✓	25% of Annual expenditures
315	Airport 2003 Debt Reserve	1,040,462	-	1,040,462	1,040,462	-	100%	✓	100% debt service reserve per bond covenants
328	SBCDA 2003 Debt Reserve	1,739,495	-	1,739,495	1,739,495	-	100%	✓	100% debt service reserve per bond covenants
351	2018 TIF Park Bond Debt Svc Reserve	1,029,665	-	1,029,665	1,029,665	-	100%	✓	100% debt service reserve per bond covenants
352	2019 South Shore Double Tracking Debt Sv	690	-	690	690	-	100%	✓	100% debt service reserve per bond covenants
353	2020 TIF Library Bond Debt Svc Reserve	326,939	-	326,939	326,939	-	100%	✓	100% debt service reserve per bond covenants
404	County Option Income Tax	14,902,237	-	14,902,237	7,746,108	7,156,129	96%	✓	50% of Annual expenditures
408	Economic Development Income Tax	19,044,274	-	19,044,274	7,209,695	11,834,579	132%	✓	50% of Annual expenditures
433	Redevelopment General	2,444,710	-	2,444,710	315,638	2,129,072	194%	✓	Revenue received annually in September
600	Consolidated Building Fund	2,127,056	-	2,127,056	482,910	1,644,146	110%	✓	25% of Annual expenditures
601	Parking Garages	674,268	-	674,268	414,379	259,889	41%	✓	25% of Annual expenditures
620	Water Works Operations	4,840,727	-	4,840,727	1,126,839	3,713,888	21%	✓	5% of Annual expenditures
624	Water Works Customer Deposit	1,263,319	-	1,263,319	1,263,319	-	100%	✓	100% cash reserves for customer deposits

**City of South Bend**  
**Cash Reserves Summary by Fund Status**  
**December 31, 2020**

\* NOTE: Available Cash is a Fund's cash balance minus any outstanding encumbrances

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
625	Water Works Sinking Fund	2,323	-	2,323	2,323	-	100%	✓	100% cash reserves per bond covenants
626	Water Works Bond Reserve	1,422,800	-	1,422,800	1,422,800	-	100%	✓	100% cash reserves per bond covenants and Crowe Horwath
629	Water Works Reserve - O & M	2,912,652	-	2,912,652	2,765,270	147,382	18%	✓	16.67% of annual operating expenses in Fund 620, net of transfers
640	Sewer Repair Insurance	2,052,857	-	2,052,857	226,369	1,826,488	227%	✓	25% of Annual expenditures
641	Sewage Works Operations	11,466,153	-	11,466,153	2,202,345	9,263,808	26%	✓	5% of Annual expenditures
643	Sewage Works Reserve - O & M	5,550,801	-	5,550,801	4,711,741	839,060	20%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
649	Sewage Works Bond Sinking	1,320,833	-	1,320,833	1,320,833	-	100%	✓	100% cash reserves per bond covenants
653	Sewage Works Debt Service Reserve	3,990,250	-	3,990,250	3,990,250	-	100%	✓	100% cash reserves per bond covenants and Crowe Horwath
654	Sewage Works Deposit Fund	649,073	-	649,073	649,073	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	425,913	-	425,913	108,365	317,548	98%	✓	25% of Annual expenditures
667	Storm Sewer Fund	1,032,916	-	1,032,916	26,534	1,006,382	973%	✓	25% of Annual expenditures
671	Century Center Capital	983,612	-	983,612	800,000	183,612	98%	✓	\$800,000 Minimum per Board of Managers
711	Self-Funded Employee Benefits	10,143,060	-	10,143,060	4,580,697	5,562,363	55%	✓	25% of Annual expenditures
714	Parental Leave Fund	157,521	-	157,521	20,308	137,213	62%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	336,042	-	336,042	336,042	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	393,326	-	393,326	393,326	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	894,848	-	894,848	894,848	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	30,041	-	30,041	5,000	25,041	150%	✓	25% of Annual expenditures
731	Bowman Cemetery	472,576	-	472,576	400,000	72,576	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	232,423	-	232,423	232,423	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	833,535	-	833,535	833,535	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Service Fund	1,739,076	-	1,739,076	1,739,076	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	586,111	-	586,111	586,111	-	100%	✓	100% cash reserves per bond covenants
760	2017 Eddy St Commons Bond Debt Svc	3,463,323	-	3,463,323	2,500,000	963,323	249%	✓	\$2,500,000 minimum
<b>Meets or Exceeds Requirement Total</b>		<b>\$ 190,395,229</b>	<b>\$ -</b>	<b>\$ 190,384,397</b>	<b>\$ 99,095,681</b>	<b>\$ 91,288,716</b>			

**No Reserve Requirement**

209	Studebaker/Oliver Revitalizing Grants	763,112	-	763,112	-	763,112	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	DCI State Grants	27,154	-	27,154	-	27,154	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
211	DCI Administration Fund	1,629,498	-	1,629,498	-	1,629,498	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
212	DCI Federal Grants	313,907	-	313,907	-	313,907	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	981,455	-	981,455	-	981,455	100%	✓	No reserve requirement
219	Unsafe Building	832,938	-	832,938	-	832,938	100%	✓	No reserve requirement
224	Central Services Capital	26,221	-	26,221	-	26,221	100%	✓	To receive interfund transfer from Fund 222 No reserve requirement - Capital fund - spend down to zero
227	Loss Recovery Fund	481,214	-	481,214	-	481,214	100%	✓	No reserve requirement

**City of South Bend**  
**Cash Reserves Summary by Fund Status**  
**December 31, 2020**

\* NOTE: Available Cash is a Fund's cash balance minus any outstanding encumbrances

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy	
230	Code Enforcement	803,572	-	803,572	-	803,572	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
251	Local Roads & Streets	3,632,884	-	3,632,884	-	3,632,884	100%	✓		No reserve requirement
257	LOIT 2016 Special Distribution	266,588	-	266,588	-	266,588	100%	✓		No reserve requirement - one-time distribution - spend down to zero
258	Human Rights - Federal Grant	486,159	-	486,159	-	486,159	100%	✓		No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	53,214	-	53,214	-	53,214	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	1,391,493	-	1,391,493	-	1,391,493	100%	✓	Reimbursed through interfund transfer to cover matching portion	No reserve requirement - Grant fund - spend down to zero
279	IT / Innovation / 311 Call Center	2,125,192	-	2,125,192	-	2,125,192	100%	✓	Reimbursed through interfund allocation	No reserve requirement
280	Police Block Grants	4,138	-	4,138	-	4,138	100%	✓		No reserve requirement - Grant fund - spend down to zero
287	Fire Department Capital	3,111,296	-	3,111,296	-	3,111,296	100%	✓		No reserve requirement - Capital fund - spend down to zero
292	Police Grants	26,716	-	26,716	-	26,716	100%	✓		No reserve requirement - Grant fund - spend down to zero
295	COPS MORE Grant	73,474	-	73,474	-	73,474	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
312	2017 Park Bond Debt Service	187,578	-	187,578	-	187,578	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
324	TIF - River West TIF (Airport)	29,039,261	-	29,039,261	-	29,039,261	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	100%	✓	Receives transfers from Fund 287 for debt svc pmts	No reserve requirement
401	Coveleski Stadium Capital	11,685	-	11,685	-	11,685	100%	✓		No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	169,893	-	169,893	-	169,893	100%	✓	Property tax distribution received in June & Dec	No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	676,798	-	676,798	-	676,798	100%	✓		No reserve requirement - Capital fund - spend down to zero
410	Urban Develop Action Grant (UDAG)	32,733	-	32,733	-	32,733	100%	✓		No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	1,386,436	-	1,386,436	-	1,386,436	100%	✓		No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	203,098	-	203,098	-	203,098	100%	✓		No reserve requirement
422	TIF - West Washington	1,127,293	-	1,127,293	-	1,127,293	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
429	TIF - River East Devevelopment	5,864,278	-	5,864,278	-	5,864,278	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
430	TIF - Southside Development Area #1	12,586,134	-	12,586,134	-	12,586,134	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
435	TIF - Douglas Road	93,140	-	93,140	-	93,140	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
436	TIF - River East Residential	4,678,334	-	4,678,334	-	4,678,334	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
439	Certified Technology Park	11,080	-	11,080	-	11,080	100%	✓		No reserve requirement
450	Palais Royale Historic Preservation	80,911	-	80,911	-	80,911	100%	✓		No reserve requirement
451	2018 Fire Station #9 Bond Capital	314,233	-	314,233	-	314,233	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,614,468	-	2,614,468	-	2,614,468	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
453	2018 Zoo Bond Capital	-	-	-	-	-	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	407,982	-	407,982	-	407,982	100%	✓		No reserve requirement
471	2017 Park Bond Capital	5,926,118	-	5,926,118	-	5,926,118	100%	✓		No reserve requirement - Bond capital fund - spend down to zero

City of South Bend

\* NOTE: Available Cash is a Fund's cash balance minus any outstanding encumbrances

Cash Reserves Summary by Fund Status

December 31, 2020

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy	
611	Solid Waste Capital	388,126	-	388,126	-	388,126	100%	✓	Receives transfers from Fund 610 as needed	No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	7,652,044	-	7,652,044	-	7,652,044	100%	✓		No reserve requirement - Capital fund - spend down to zero
642	Sewage Works Capital	13,821,218	-	13,821,218	-	13,821,218	100%	✓	Receives transfers from Fund 641 as needed	No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Savings	193,705	-	193,705	-	193,705	100%	✓		No reserve requirement
705	Police K-9 Unit	2,420	-	2,420	-	2,420	100%	✓		No reserve requirement
750	Equipment/Vehicle Leasing	347,680	-	347,680	-	347,680	100%	✓		No reserve requirement - Capital lease fund - spend down to zero
754	Industrial Revolving Fund	2,406,914	-	2,406,914	-	2,406,914	100%	✓		No City reserve requirement; there are program requirements
759	2017 Eddy St Commons Bond Capital	25,762	-	25,762	-	25,762	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
<b>No Reserve Requirement Total</b>		<b>\$ 107,279,543</b>	<b>\$ -</b>	<b>\$ 107,279,547</b>	<b>\$ -</b>	<b>\$ 107,279,547</b>				
<b>Total Funds</b>		<b>\$ 300,512,364</b>	<b>\$ -</b>	<b>\$ 300,501,536</b>	<b>\$ 102,886,644</b>	<b>\$ 197,614,892</b>				

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**December 31, 2020**

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>City Controlled Funds</b>						
101 <b>General Fund</b>	75,052,871	22,258,479	74,885,707	67,791,014	167,164	100%
<b>Special Revenue Funds</b>						
102 Rainy Day	132,905	7,320	94,111	289,770	38,794	71%
201 Parks & Recreation	16,473,634	5,079,427	15,876,432	19,753,423	597,202	96%
202 Motor Vehicle Highway	10,230,829	771,233	10,238,117	7,663,825	(7,288)	100%
209 Studebaker-Oliver Revitalizing Grants	120,000	524	107,035	124,778	12,965	89%
210 Economic Development State Grants	630,706	18,031	90,725	74,888	539,981	14%
211 Department of Community Investment (DCI)	3,346,157	255,939	3,372,939	3,018,515	(26,782)	101%
212 Dept of Community Investment Grants	7,311,291	324,401	2,579,168	2,515,244	4,732,123	35%
216 Police State Seizures	32,281	144	6,591	11,691	25,690	20%
217 Gift, Donation, Bequest	567,463	158,891	765,453	745,975	(197,990)	135%
218 Police Curfew Violations	627	9	883	434	(256)	141%
219 Unsafe Building	119,500	5,994	59,018	965,314	60,482	49%
220 Law Enforcement Continuing Education	255,121	19,726	258,705	288,059	(3,584)	101%
221 Rental Units Regulation	345,826	23,461	353,999	7,726	(8,173)	102%
227 Loss Recovery	4,579	325	5,076	16,668	(497)	111%
230 Code Enforcement Fund	4,173,836	221,998	4,235,305	-	(61,469)	101%
249 Public Safety LOIT	9,733,297	733,407	9,736,892	9,283,457	(3,595)	100%
251 Local Roads & Streets	1,939,420	172,830	1,945,448	4,646,528	(6,028)	100%
257 LOIT Special Distribution	146,278	181	145,354	103,375	924	99%
258 Human Rights Federal Grant	151,228	344	177,140	259,863	(25,912)	117%
264 COVID-19 Response	9,071,462	1,139,194	6,086,138	-	2,985,324	67%
265 Local Road & Bridge Grant	2,527,156	420,656	2,632,372	1,116,972	(105,216)	104%
266 MVH Restricted Fund	2,997,050	358,653	2,997,747	3,224,058	(697)	100%
273 Morris PAC / Palais Royale Marketing	15,566	1,237	4,183	23,421	11,383	27%
274 Morris PAC / Self-Promotion	106,794	152	39,372	86,398	67,422	37%
280 Police Block Grants	51	3	36	111	15	70%
289 HAZMAT	10,238	19	243	10,071	9,995	2%
291 Indiana River Rescue	92,317	1,523	57,555	143,813	34,762	62%
292 Police Grants	-	-	-	-	-	0%
294 Regional Police Academy	21,240	85	10,456	26,769	10,784	49%
295 COPS MORE Grant	396,471	449	188,771	77,485	207,700	48%
299 Police Federal Drug Enforcement	6,366	16	723	4,055	5,643	11%
404 County Option Income Tax	16,511,608	1,090,936	16,500,074	14,256,606	11,534	100%
408 Economic Development Income Tax	14,100,468	1,038,399	14,090,026	13,632,466	10,442	100%
410 Urban Development Action Grant	30,500	22	18,803	84,948	11,697	62%
655 Project ReLeaf	456,559	37,862	450,312	463,036	6,247	99%
705 Police K-9 Unit	22	2	21	65	1	95%
730 City Cemetery Trust	220	20	259	923	(39)	118%
731 Bowman Cemetery	5,791	319	4,082	14,521	1,709	70%
754 Industrial Revolving Fund	225,200	40,180	266,643	293,958	(41,443)	118%
<b>Total Special Revenue Funds</b>	<b>102,290,057</b>	<b>11,923,909</b>	<b>93,396,208</b>	<b>83,229,207</b>	<b>8,893,849</b>	<b>91%</b>
<b>Debt Service Fund</b>						
312 2017 Parks Bond Debt Service	1,152,326	520,547	1,151,444	1,242,595	882	100%
350 2018 Fire Station #9 Bond Debt Service	341,231	-	341,231	321,706	(0)	100%
672 Century Center Energy Conservation Debt Svc	413,496	47,805	415,154	434,495	(1,658)	100%
752 South Bend Redevelopment Authority	2,875,000	5	2,872,851	2,873,761	2,149	100%
755 South Bend Building Corporation	2,649,000	7	2,648,478	2,656,743	522	100%
756 2015 Smart Streets Bond Debt Service	1,719,500	7	1,716,869	1,720,129	2,631	100%
757 2015 Parks Bond Debt Service	379,756	30,559	376,746	412,797	3,010	99%
760 2017 Eddy Street Commons Bond Debt Service	1,396,625	14	1,392,248	1,306,917	4,377	100%
<b>Total Debt Service Funds</b>	<b>10,926,934</b>	<b>598,944</b>	<b>10,915,022</b>	<b>10,969,144</b>	<b>11,912</b>	<b>100%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**December 31, 2020**

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current YTD Actual</b>	<b>Prior YTD Actual</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>	
<b>Capital Funds</b>							
287	Fire Department Capital	4,200,268	156,562	4,192,303	651,058	7,965	100%
401	Coveleski Stadium Capital	30,162	8	144	23,947	30,018	0%
406	Cumulative Capital Development	475,437	216,735	475,372	505,207	65	100%
407	Cumulative Capital Improvement	274,433	112,513	243,373	270,470	31,060	89%
412	Major Moves Construction	513,997	1,235	511,407	653,840	2,590	99%
416	Morris Performing Arts Center Capital	283,933	167	217,114	93,995	66,819	76%
450	Palais Royale Historic Preservation	15,700	2,614	7,094	17,386	8,606	45%
451	2018 Fire Station #9 Bond Capital	3,854	212	2,981	42,008	874	77%
453	2018 Zoo Bond Capital	12,652	-	293	22,489	12,359	2%
471	2017 Parks Bond Capital	85,000	4,146	72,162	297,324	12,838	85%
750	Equipment/Vehicle Leasing	680	1	682	1,489,777	(2)	100%
759	2017 Eddy Street Commons Bond Capital	306,457	0	306,537	65	(80)	100%
	<b>Total Capital Funds</b>	<b>6,202,573</b>	<b>494,194</b>	<b>6,029,462</b>	<b>4,067,566</b>	<b>173,111</b>	<b>97%</b>
<b>Enterprise Funds</b>							
288	Emergency Medical Services Operating	11,114	-	11,113	6,737,835	1	100%
600	Consolidated Building Fund	1,800,103	87,464	1,324,083	4,690,916	476,020	74%
601	Parking Garages	1,356,448	70,055	894,253	1,036,499	462,195	66%
610	Solid Waste Operations	5,961,736	709,938	6,007,008	5,489,395	(45,272)	101%
611	Solid Waste Capital	1,606,966	11	1,355,159	1,058,449	251,807	84%
620	Water Works Operations	21,395,298	1,606,278	21,461,793	20,450,225	(66,495)	100%
622	Water Works Capital	4,107,965	329,391	4,160,101	3,524,387	(52,136)	101%
624	Water Works Customer Deposit	20,000	853	11,222	39,720	8,778	56%
625	Water Works Sinking (Debt Service)	1,841,486	102,297	1,226,907	2,039,869	614,579	67%
626	Water Works Bond Reserve	20,000	951	12,438	39,016	7,562	62%
629	Water Works Reserve Operations & Maintenance	240,000	1,967	42,357	304,012	197,643	18%
640	Sewer Repair Insurance	670,302	59,728	691,083	710,141	(20,781)	103%
641	Sewage Works Operations	39,435,552	3,167,563	37,610,549	40,475,867	1,825,003	95%
642	Sewage Works Capital	8,518,040	18,128	8,613,472	5,758,219	(95,432)	101%
643	Sewage Works Reserve Operations & Maintenance	120,000	3,749	48,416	303,127	71,584	40%
649	Sewage Sinking (Debt Service)	13,899,396	2,543	13,896,394	7,900,141	3,002	100%
653	Sewage Debt Service Reserve	45,000	33	20,901	87,669	24,099	46%
654	Sewage Works Customer Deposit	25,000	424	4,641	3,107	20,359	19%
667	Storm Sewer Fund	1,046,360	87,079	1,042,729	518,432	3,631	100%
670	Century Center Operations	4,621,323	88,662	1,955,594	4,543,051	2,665,729	42%
671	Century Center Capital	18,400	8	1,931	190,441	16,469	10%
	<b>Total Enterprise Funds</b>	<b>106,760,489</b>	<b>6,337,120</b>	<b>100,392,145</b>	<b>105,900,519</b>	<b>6,368,344</b>	<b>94%</b>
<b>Internal Service Funds</b>							
222	Central Services	13,392,954	589,793	7,101,248	13,461,404	6,291,706	53%
224	Central Services Capital	265,759	60,822	214,611	5,051,872	51,148	81%
226	Liability Insurance	4,644,723	254,558	4,644,513	5,051,872	210	100%
278	Police Take Home Vehicle	14,152	1,020	11,478	25,941	2,675	81%
279	IT / Innovation / 311 Call Center	6,830,239	568,323	6,843,915	8,217,762	(13,676)	100%
711	Self-Funded Employee Benefits	16,452,533	1,330,884	16,348,427	14,030,527	104,106	99%
713	Unemployment Compensation	8,546	650	8,087	5,213	459	95%
714	Parental Leave Fund	257,952	22,215	244,841	167,466	13,111	95%
	<b>Total Internal Service Funds</b>	<b>41,866,858</b>	<b>2,828,264</b>	<b>35,417,117</b>	<b>46,012,058</b>	<b>6,449,741</b>	<b>85%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**December 31, 2020**

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>Trust &amp; Agency Funds</b>						
701 Fire Pension	4,462,811	538	4,325,739	4,475,663	137,072	97%
702 Police Pension	6,069,241	714	6,058,223	6,131,686	11,019	100%
<b>Total Trust &amp; Agency Funds</b>	<b>10,532,052</b>	<b>1,252</b>	<b>10,383,961</b>	<b>10,607,349</b>	<b>148,091</b>	<b>99%</b>
<b>Total City Controlled Funds</b>	<b>353,631,834</b>	<b>44,442,163</b>	<b>331,419,621</b>	<b>328,576,856</b>	<b>22,212,213</b>	<b>94%</b>
<b>Redevelopment Commission Controlled Funds</b>						
<b>Tax Increment Financing Funds</b>						
324 TIF - River West Development Area (Airport)	22,099,045	7,724,735	22,045,151	19,931,280	53,894	100%
422 TIF - West Washington	248,562	107,077	246,422	321,760	2,140	99%
429 TIF - River East Development Area (NE Dev)	3,062,091	1,303,542	3,059,362	2,979,815	2,729	100%
430 TIF - Southside Development #1	3,171,721	1,110,624	3,171,100	2,004,796	621	100%
435 TIF - Douglas Road	1,000	63	1,154	5,428	(154)	115%
436 TIF - River East Residential (NE Res)	5,325,975	2,371,999	5,324,035	4,987,889	1,940	100%
<b>Total Tax Increment Financing Funds</b>	<b>33,908,394</b>	<b>12,618,040</b>	<b>33,847,224</b>	<b>30,230,968</b>	<b>61,170</b>	<b>100%</b>
<b>Redevelopment Funds</b>						
433 Redevelopment General	1,689,117	14,940	1,635,456	1,286,022	53,661	97%
439 Certified Technology Park	120	7	96	11,146	24	80%
452 2018 TIF Park Bond Capital	35,000	1,791	28,865	202,657	6,135	82%
454 Airport Urban Enterprise Zone	8,000	275	3,540	10,900	4,460	44%
<b>Total Redevelopment Funds</b>	<b>1,732,237</b>	<b>17,013</b>	<b>1,667,957</b>	<b>1,510,725</b>	<b>64,280</b>	<b>96%</b>
<b>Debt Service Funds</b>						
315 Airport 2003 Debt Reserve	20,000	703	9,075	28,483	10,925	45%
328 SBCDA 2003 Debt Reserve	40,000	1,175	15,173	47,620	24,827	38%
351 2018 TIF Park Bond Debt Service	12,618	695	8,934	27,510	3,684	71%
352 2019 South Shore Double Tracking Debt Service	488,191	-	488,184	9,356,733	7	100%
353 2020 TIF Library Bond Debt Service Reserve	326,937	1	326,939	-	(2)	100%
<b>Total Debt Service Funds</b>	<b>887,746</b>	<b>2,574</b>	<b>848,306</b>	<b>9,460,347</b>	<b>39,440</b>	<b>96%</b>
<b>Total Redevelopment Commission Funds</b>	<b>36,528,377</b>	<b>12,637,627</b>	<b>36,363,487</b>	<b>41,202,040</b>	<b>(23,725,860)</b>	<b>100%</b>
<b>Grand Total</b>	<b>390,160,211</b>	<b>57,079,790</b>	<b>367,783,108</b>	<b>369,778,896</b>	<b>(1,513,647)</b>	<b>94%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Expenditure Summary**  
**December 31, 2020**

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current YTD Actual</b>	<b>Prior YTD Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget*</b>
<b>City Controlled Funds</b>							
101 <b>General Fund</b>	72,546,265	6,215,511	66,534,960	62,250,229	-	6,011,305	92%
<b>Special Revenue Funds</b>							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	16,558,684	997,513	15,360,434	24,394,477	-	1,198,250	93%
202 Motor Vehicle Highway	9,729,104	653,373	8,356,994	10,935,727	-	1,372,110	86%
209 Studebaker-Oliver Revitalizing Grants	838,793	12,612	274,931	149,969	-	563,862	33%
210 Economic Development State Grants	642,658	32,770	128,362	355,710	-	514,295	20%
211 Department of Community Investment (DCI)	3,139,314	240,122	2,769,940	2,735,735	-	369,375	88%
212 Dept of Community Investment Grants	6,364,552	302,590	2,569,980	2,555,898	-	3,794,572	40%
216 Police State Seizures	78,710	-	31,753	-	-	46,957	40%
217 Gift, Donation, Bequest	536,618	34,781	453,294	241,853	-	83,324	84%
218 Police Curfew Violations	1,000	-	-	623	-	1,000	0%
219 Unsafe Building	156,090	13,941	141,751	592,547	-	14,339	91%
220 Law Enforcement Continuing Education	383,547	24,005	196,900	312,170	-	186,647	51%
221 Rental Units Regulation	318,976	14,552	182,762	-	-	136,214	57%
227 Loss Recovery	130,370	-	130,370	37,311	-	-	100%
230 Code Enforcement Fund	4,075,118	256,123	3,433,820	-	-	641,298	84%
249 Public Safety LOIT	8,950,545	951,457	8,950,540	7,982,259	-	5	100%
251 Local Roads & Streets	3,913,715	89,160	3,554,685	3,332,822	-	359,030	91%
257 LOIT Special Distribution	54,624	965	49,793	691,494	-	4,830	91%
258 Human Rights Federal Grant	270,640	20,492	212,926	267,329	-	57,715	79%
264 COVID-19 Response	6,622,051	188,719	6,033,275	-	-	588,776	91%
265 Local Road & Bridge Grant	1,998,861	-	1,691,081	996,856	-	307,780	85%
266 MVH Restricted Fund	2,787,218	23,695	2,532,426	2,569,216	-	254,793	91%
273 Morris PAC / Palais Royale Marketing	20,832	-	832	7,720	-	20,000	4%
274 Morris PAC / Self-Promotion	115,000	-	1,100	956	-	113,900	1%
280 Police Block Grants	-	-	-	-	-	-	0%
289 HAZMAT	10,000	-	-	1,457	-	10,000	0%
291 Indiana River Rescue	95,082	-	19,679	31,581	-	75,403	21%
292 Police Grants	-	-	-	-	-	-	0%
294 Regional Police Academy	22,500	-	3,157	6,737	-	19,343	14%
295 COPS MORE Grant	493,868	-	285,026	110,228	-	208,842	58%
299 Police Federal Drug Enforcement	51,000	-	31,000	43,499	-	20,000	61%
404 County Option Income Tax	15,492,217	1,447,582	14,341,653	13,308,985	-	1,150,563	93%
408 Economic Development Income Tax	14,419,390	2,038,000	12,470,279	11,343,420	-	1,949,110	86%
410 Urban Development Action Grant	40,000	-	40,000	60,000	-	-	100%
655 Project ReLeaf	433,460	61,348	410,497	659,719	-	22,963	95%
705 Police K-9 Unit	2,020	-	-	-	-	2,020	0%
730 City Cemetery Trust	20,000	-	-	-	-	20,000	0%
731 Bowman Cemetery	-	-	-	-	-	-	0%
754 Industrial Revolving Fund	149,000	16,669	104,026	119,441	-	44,974	70%
<b>Total Special Revenue Funds</b>	<b>98,915,556</b>	<b>7,420,469</b>	<b>84,763,266</b>	<b>83,845,738</b>	<b>-</b>	<b>14,152,290</b>	<b>86%</b>
<b>Debt Service Fund</b>							
312 2017 Parks Bond Debt Service	1,172,968	-	1,172,965	1,181,140	-	3	100%
350 2018 Fire Station #9 Bond Debt Service	341,231	-	341,231	321,706	-	-	100%
672 Century Center Energy Conservation Debt Svc	411,096	-	411,096	415,423	-	-	100%
752 South Bend Redevelopment Authority	2,865,613	1,200	2,863,013	2,861,669	-	2,600	100%
755 South Bend Building Corporation	2,630,085	33	2,629,968	2,632,744	-	117	100%
756 2015 Smart Streets Bond Debt Service	1,713,044	-	1,712,694	1,712,019	-	350	100%
757 2015 Parks Bond Debt Service	382,131	-	381,131	382,731	-	1,000	100%
760 2017 Eddy Street Commons Bond Debt Service	1,391,625	-	1,390,625	1,298,125	-	1,000	100%
<b>Total Debt Service Funds</b>	<b>10,907,793</b>	<b>1,233</b>	<b>10,902,723</b>	<b>10,805,557</b>	<b>-</b>	<b>5,070</b>	<b>100%</b>



**City of South Bend**  
**Monthly Fund Financials**  
**Expenditure Summary**  
**December 31, 2020**

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current YTD Actual</b>	<b>Prior YTD Actual</b>	<b>Current Encumbrances</b>	<b>Budget Balance</b>	<b>Percent of Budget*</b>
<b>Capital Funds</b>							
287	Fire Department Capital	3,505,233	18,765	3,046,584	2,793,864	-	458,649 87%
401	Coveleski Stadium Capital	30,000	746	15,099	71,468	-	14,901 50%
406	Cumulative Capital Development	600,786	(6,033)	529,479	810,388	-	71,307 88%
407	Cumulative Capital Improvement	430,000	20,833	256,770	28,000	-	173,230 60%
412	Major Moves Construction	1,898,226	435,507	1,324,708	1,226,034	-	573,518 70%
416	Morris Performing Arts Center Capital	558,358	17,320	436,865	50,052	-	121,493 78%
450	Palais Royale Historic Preservation	69,160	-	34,160	38,779	-	35,000 49%
451	2018 Fire Station #9 Bond Capital	89,311	-	89,311	3,143,446	-	- 100%
453	2018 Zoo Bond Capital	133,581	-	121,222	3,166,419	-	12,359 91%
471	2017 Parks Bond Capital	3,227,022	200,075	3,227,021	4,191,107	-	1 100%
750	Equipment/Vehicle Leasing	669,484	-	669,482	3,415,328	-	2 100%
759	2017 Eddy Street Commons Bond Capital	3,328,966	-	3,328,966	4,602,119	-	- 100%
	<b>Total Capital Funds</b>	<b>14,540,127</b>	<b>687,213</b>	<b>13,079,668</b>	<b>23,537,003</b>	<b>-</b>	<b>1,460,460 90%</b>
<b>Enterprise Funds</b>							
288	Emergency Medical Services Operating	1,824,059	-	1,821,886	6,232,938	-	2,173 100%
600	Consolidated Building Fund	1,931,638	119,815	1,486,678	4,496,742	-	444,960 77%
601	Parking Garages	1,657,516	38,815	1,546,063	1,038,909	-	111,453 93%
610	Solid Waste Operations	6,352,613	413,521	6,266,076	5,568,762	-	86,537 99%
611	Solid Waste Capital	1,325,349	-	1,032,069	1,038,004	-	293,280 78%
620	Water Works Operations	22,536,789	1,617,437	20,600,437	20,680,391	-	1,936,352 91%
622	Water Works Capital	1,178,605	118,070	758,488	1,212,655	-	420,117 64%
624	Water Works Customer Deposit	20,000	853	16,448	34,076	-	3,552 82%
625	Water Works Sinking (Debt Service)	1,841,486	1,279,958	1,511,205	3,483,048	-	330,281 82%
626	Water Works Bond Reserve	20,000	20,000	20,000	34,582	-	- 100%
629	Water Works Reserve Operations & Maintenance	40,000	1,967	37,210	65,938	-	2,790 93%
640	Sewer Repair Insurance	905,478	71,703	796,097	552,812	-	109,381 88%
641	Sewage Works Operations	44,046,895	2,323,562	41,181,385	40,274,366	-	2,865,510 93%
642	Sewage Works Capital	6,691,840	805,281	4,248,134	5,421,771	-	2,443,706 63%
643	Sewage Works Reserve Operations & Maintenance	120,000	3,749	71,004	127,330	-	48,996 59%
649	Sewage Sinking (Debt Service)	14,028,820	6,748,924	13,665,170	7,776,294	-	363,650 97%
653	Sewage Debt Service Reserve	322,566	-	322,566	-	-	- 100%
654	Sewage Works Customer Deposit	25,000	424	6,318	-	-	18,682 25%
667	Storm Sewer Fund	106,136	7,209	104,322	330,386	-	1,814 98%
670	Century Center Operations	5,028,518	220,923	2,593,886	4,528,676	-	2,434,632 52%
671	Century Center Capital	1,000,000	-	-	66,123	-	1,000,000 0%
	<b>Total Enterprise Funds</b>	<b>111,003,308</b>	<b>13,792,210</b>	<b>98,085,443</b>	<b>102,963,802</b>	<b>-</b>	<b>12,917,866 88%</b>
<b>Internal Service Funds</b>							
222	Central Services	13,629,568	727,730	7,243,566	13,014,881	-	6,386,002 53%
224	Central Services Capital	253,464	53,117	210,349	3,781,947	-	43,115 83%
226	Liability Insurance	4,920,723	123,498	3,657,562	3,781,947	-	1,263,161 74%
278	Police Take Home Vehicle	99,087	1,685	57,777	50,000	-	41,311 58%
279	IT / Innovation / 311 Call Center	8,383,124	513,814	7,875,840	7,868,352	-	507,284 94%
711	Self-Funded Employee Benefits	18,322,786	1,307,529	15,544,965	16,712,210	-	2,777,822 85%
713	Unemployment Compensation	178,000	3,506	157,449	32,957	-	20,551 88%
714	Parental Leave Fund	253,846	4,638	119,938	186,085	-	133,908 47%
	<b>Total Internal Service Funds</b>	<b>46,040,597</b>	<b>2,735,517</b>	<b>34,867,445</b>	<b>45,428,378</b>	<b>-</b>	<b>11,173,154 76%</b>
<b>Trust &amp; Agency Funds</b>							
701	Fire Pension	4,799,311	342,947	4,209,256	4,454,351	-	590,055 88%
702	Police Pension	6,241,405	492,034	6,190,998	6,379,925	-	50,407 99%
	<b>Total Trust &amp; Agency Funds</b>	<b>11,040,716</b>	<b>834,981</b>	<b>10,400,254</b>	<b>10,834,276</b>	<b>-</b>	<b>640,462 94%</b>
	<b>Total City Controlled Funds</b>	<b>364,994,362</b>	<b>31,687,134</b>	<b>318,633,760</b>	<b>339,664,983</b>	<b>-</b>	<b>46,360,607 87%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Expenditure Summary**  
**December 31, 2020**

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>Redevelopment Commission Controlled Funds</b>							
<b>Tax Increment Financing Funds</b>							
324	TIF - River West Development Area (Airport)	35,463,068	2,549,785	24,020,117	20,663,402	-	11,442,951 68%
422	TIF - West Washington	754,843	2,143	152,721	1,089,137	-	602,123 20%
429	TIF - River East Development Area (NE Dev)	8,445,284	238,305	5,501,295	5,741,954	-	2,943,989 65%
430	TIF - Southside Development #1	6,362,366	10,968	217,025	1,833,015	-	6,145,341 3%
435	TIF - Douglas Road	170,318	-	96,143	21,575	-	74,175 56%
436	TIF - River East Residential (NE Res)	4,385,000	-	4,358,953	4,263,831	-	26,047 99%
	<b>Total Tax Increment Financing Funds</b>	<b>55,580,878</b>	<b>2,801,200</b>	<b>34,346,252</b>	<b>33,612,914</b>	<b>-</b>	<b>21,234,626 62%</b>
<b>Redevelopment Funds</b>							
433	Redevelopment General	1,262,553	100,000	670,193	422,200	-	592,360 53%
439	Certified Technology Park	752	-	-	624,194	-	752 0%
452	2018 TIF Park Bond Capital	1,651,405	46,528	1,514,357	6,536,438	-	137,049 92%
454	Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000 0%
	<b>Total Redevelopment Funds</b>	<b>2,964,711</b>	<b>146,528</b>	<b>2,184,550</b>	<b>7,582,832</b>	<b>-</b>	<b>780,161 74%</b>
<b>Debt Service Funds</b>							
315	Airport 2003 Debt Reserve	20,000	703	13,309	23,962	-	6,691 67%
328	SBCDA 2003 Debt Reserve	40,000	1,175	22,251	40,061	-	17,749 56%
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	- 0%
352	2019 South Shore Double Tracking Debt Service	517,314	-	517,313	9,326,794	-	1 100%
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	- 0%
	<b>Total Debt Service Funds</b>	<b>577,314</b>	<b>1,877</b>	<b>552,873</b>	<b>9,390,816</b>	<b>-</b>	<b>24,441 96%</b>
	<b>Total Redevelopment Commission Funds</b>	<b>59,122,903</b>	<b>2,949,606</b>	<b>37,083,676</b>	<b>50,586,561</b>	<b>-</b>	<b>22,039,227 63%</b>
	<b>Grand Total</b>	<b>424,117,265</b>	<b>34,636,740</b>	<b>355,717,435</b>	<b>390,251,545</b>	<b>-</b>	<b>68,399,834 84%</b>

\* Percent of budget spent includes year to date expenditures and outstanding encumbrances

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Taxes</b>															
<b>Property Taxes</b>															
Civil City	-	-	-	-	-	26,301,327	2,099,068	-	-	-	-	23,348,300	51,748,694	51,748,695	100%
TIF Districts	-	102,701	-	-	-	12,598,223	3,150,931	-	-	-	-	12,587,595	28,439,449	28,439,449	100%
<b>Sub Total</b>	-	102,701	-	-	-	38,899,549	5,249,999	-	-	-	-	35,935,894	80,188,143	80,188,144	100%
<b>Local Income Tax</b>															
LIT Certified Shares	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	12,440,774	12,440,774	100%
LIT for Economic Development	988,824	988,824	988,824	988,824	988,824	988,824	1,105,176	1,005,446	1,005,446	1,024,862	1,024,862	1,024,862	12,123,599	12,123,598	100%
LIT for Public Safety	730,528	730,528	730,528	730,528	730,528	730,528	730,528	730,528	730,528	730,528	730,528	730,528	8,766,330	8,766,330	100%
LIT for Redevelopment	731	731	731	731	731	731	731	731	731	731	731	731	8,775	8,775	100%
LIT Additional - Supplemental Distrib	-	-	-	-	4,449,374	(890,915)	-	-	-	-	-	-	3,558,459	3,558,459	100%
<b>Sub Total</b>	2,756,814	2,756,814	2,756,814	2,756,814	7,206,188	1,865,899	2,873,165	2,773,436	2,773,436	2,792,852	2,792,852	2,792,852	36,897,937	36,897,936	100%
<b>Total Taxes</b>	<b>2,756,814</b>	<b>2,859,515</b>	<b>2,756,814</b>	<b>2,756,814</b>	<b>7,206,188</b>	<b>40,765,448</b>	<b>8,123,164</b>	<b>2,773,436</b>	<b>2,773,436</b>	<b>2,792,852</b>	<b>2,792,852</b>	<b>38,728,747</b>	<b>117,086,080</b>	<b>117,086,080</b>	<b>100%</b>
<b>Intergovernmental Revenue</b>															
<b>St Joseph County (Remitted by)</b>															
Auto Excise Tax	-	-	-	-	-	1,891,367	-	-	-	-	-	2,034,514	3,925,881	3,925,881	100%
Commercial Vehicle Tax	-	-	-	-	-	451,633	-	-	-	-	-	451,632	903,265	903,265	100%
Hotel Motel Tax	858,937	-	-	190,750	-	-	-	-	318,750	190,750	-	-	1,559,187	1,559,187	100%
<b>Sub Total</b>	858,937	-	-	190,750	-	2,343,000	-	-	318,750	190,750	-	2,486,146	6,388,333	6,388,333	100%
<b>State Shared Revenue</b>															
Liquor Excise Tax	39,287	-	-	-	-	21,599	-	-	-	-	-	52,338	113,223	113,223	100%
Liquor Gallonage Tax	61,914	-	-	57,367	-	-	62,672	-	-	63,998	-	-	245,951	245,951	100%
Cigarette Tax	-	-	-	-	-	136,354	-	-	-	-	-	142,695	279,050	300,730	93%
Gasoline Tax	492,927	477,174	544,164	533,667	-	853,039	407,497	243,501	514,143	526,056	519,538	508,402	5,620,107	5,620,108	100%
Wheel Tax	136,698	99,161	161,048	204,189	171,236	-	150,471	409,061	-	424,846	-	375,115	2,131,825	2,130,010	100%
Riverboat Gaming	-	-	-	-	-	-	-	400,612	-	198,415	-	-	599,027	599,029	100%
State Pension Subsidy	-	-	-	-	-	5,224,143	-	-	5,148,204	-	-	-	10,372,346	10,505,122	99%
<b>Sub Total</b>	730,825	576,335	705,212	795,223	171,236	6,235,134	620,640	1,053,173	5,662,347	1,213,316	519,538	1,078,550	19,361,528	19,514,173	99%
<b>Grants</b>															
Federal Grants	339,419	382,623	171,959	285,146	106,181	83,607	91,517	1,674,743	520,433	3,929,729	494,059	477,921	8,557,338	15,355,666	56%
State Grants	-	48,960	21,227	9,122	23,816	394,130	-	67,820	197,541	-	43,569	-	806,185	1,362,887	59%
<b>Sub Total</b>	339,419	431,584	193,186	294,268	129,997	477,737	91,517	1,742,563	717,974	3,929,729	537,627	477,921	9,363,523	16,718,553	56%
<b>Other Intergovernmental</b>															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	12,500	-	648,098	23,750	1,900	-	-	100	1,150	-	-	687,498	687,498	100%
Federal Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
State Seized Drug	-	-	-	-	-	-	-	-	-	4,144	534	-	4,678	30,000	16%
<b>Sub Total</b>	-	42,500	-	648,098	23,750	1,900	-	-	100	5,294	534	-	722,176	752,498	96%
<b>Total Intergovernmental Revenue</b>	<b>1,929,181</b>	<b>1,050,418</b>	<b>898,398</b>	<b>1,928,339</b>	<b>324,983</b>	<b>9,057,771</b>	<b>712,157</b>	<b>2,795,736</b>	<b>6,699,171</b>	<b>5,339,089</b>	<b>1,057,699</b>	<b>4,042,617</b>	<b>35,835,560</b>	<b>43,373,557</b>	<b>83%</b>
<b>Licenses &amp; Permits</b>															
<b>Business</b>															
Business Licenses	25,398	26,516	18,111	6,848	3,569	3,057	5,403	2,753	3,763	2,470	680	1,485	100,051	100,607	99%
Taxi Cab Licensing	65	-	55	610	60	-	110	10	371	467	708	55	2,511	4,440	57%
<b>Sub Total</b>	25,463	26,516	18,166	7,458	3,629	3,057	5,513	2,763	4,134	2,937	1,388	1,540	102,562	105,047	98%
<b>Nonbusiness</b>															
Lawn Parking	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Engineering	5,090	20,062	34,060	1,425	425	2,415	40,335	21,045	5,090	12,020	17,730	2,255	161,952	168,920	96%
Right-of-Way Closures	50	200	325	150	50	25	(575)	25	-	-	50	-	300	3,000	10%
Fire Dept-Building Plan Review	1,455	2,991	1,341	238	779	1,173	1,298	2,402	3,263	1,879	1,052	1,356	19,227	24,000	80%
Building Department	87,661	83,680	108,095	75,453	95,457	131,321	130,347	149,985	123,993	125,817	101,218	91,713	1,304,739	1,772,550	74%
SBARC - Pet Licenses	2,320	3,580	3,090	810	2,095	2,530	3,345	3,425	3,070	2,560	1,150	2,450	30,425	31,200	98%
<b>Sub Total</b>	96,576	110,513	146,911	78,076	98,806	137,464	174,750	176,882	135,416	142,276	121,200	97,774	1,516,643	2,009,670	75%
<b>Total Licenses &amp; Permits</b>	<b>122,039</b>	<b>137,029</b>	<b>165,076</b>	<b>85,533</b>	<b>102,435</b>	<b>140,521</b>	<b>180,263</b>	<b>179,645</b>	<b>139,549</b>	<b>145,214</b>	<b>122,588</b>	<b>99,314</b>	<b>1,619,205</b>	<b>2,114,717</b>	<b>77%</b>

City of South Bend  
Revenue by Type Report

Period Ending: December 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>General Government</b>															
Plan Commission Charges	100	100	100	-	-	100	-	600	600	300	400	-	2,300	4,100	56%
Copies of Public Records	-	-	-	-	-	-	-	-	-	-	-	-	-	1,205	0%
Blueprints/Copies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Historic Preserv Certificate of Approval	100	60	180	280	180	220	360	200	340	220	160	20	2,320	2,360	98%
IT Services	73,046	38,750	-	-	-	-	-	-	-	-	-	-	111,796	111,796	100%
<b>Sub Total</b>	<b>73,246</b>	<b>38,910</b>	<b>280</b>	<b>280</b>	<b>180</b>	<b>320</b>	<b>360</b>	<b>800</b>	<b>940</b>	<b>520</b>	<b>560</b>	<b>20</b>	<b>116,416</b>	<b>119,461</b>	<b>97%</b>
<b>Public Safety</b>															
Accident Report Copies	7,303	6,040	5,632	1,298	6,089	8,950	8,775	6,836	8,366	8,052	6,938	4,824	79,104	80,652	98%
Gun Permit Applications	4,804	3,514	6,959	2,545	2,940	8,191	6,198	7,653	8,259	7,147	6,504	5,069	69,783	40,000	174%
Traffic Signal Maintenance	15,314	10,198	23,739	5,116	-	48,300	-	82,239	13,457	42,843	13,338	27,624	282,167	268,709	105%
ND Special Event Coverage	-	-	4,878	44,698	-	-	-	-	1,338	-	-	26,633	77,548	80,000	97%
Regional Academy Tuition	4,850	3,850	550	-	-	-	-	-	-	100	-	-	9,350	20,000	47%
River Rescue School Tuition	13,000	39,000	3,250	(3,250)	-	-	-	-	-	1,300	-	1,300	54,600	90,000	61%
Fire Training Center Tuition	-	-	-	-	-	-	-	750	-	300	-	-	1,050	5,000	21%
Emergency Medical Service	256,159	223,622	319,726	340,414	463,595	225,005	179,380	457,446	272,645	253,110	166,348	240,059	3,397,510	3,131,864	108%
Medicaid Reimbursements	-	-	-	-	-	-	-	575,470	-	-	-	-	575,470	575,470	100%
Neo Natal Revenue	-	-	-	-	-	-	-	-	-	-	-	10	10	-	NA
Memorial Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
EMS for County	-	-	-	-	-	-	934,001	-	-	622,668	155,667	155,667	1,868,003	1,801,814	104%
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Crime Lab Services	-	-	363	563	-	-	313	2,050	1,275	1,394	288	1,513	7,756	7,000	111%
EMS Late Payment Interest	2,706	-	3,920	-	3,420	1,708	-	4,507	-	-	-	-	16,261	16,261	100%
Misc Revenue	-	-	71,436	-	-	-	-	-	-	8,316	-	-	79,751	80,252	99%
<b>Sub Total</b>	<b>304,136</b>	<b>286,224</b>	<b>440,453</b>	<b>391,383</b>	<b>476,044</b>	<b>292,153</b>	<b>1,128,667</b>	<b>1,136,200</b>	<b>306,091</b>	<b>945,229</b>	<b>349,083</b>	<b>462,698</b>	<b>6,518,362</b>	<b>6,207,022</b>	<b>105%</b>
<b>Highways &amp; Streets</b>															
Sale of Signs/Materials	261	-	-	7,988	-	60	-	-	-	-	-	-	8,309	8,500	98%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
<b>Sub Total</b>	<b>261</b>	<b>-</b>	<b>-</b>	<b>7,988</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,309</b>	<b>11,500</b>	<b>72%</b>
<b>Culture &amp; Recreation</b>															
Morris Performing Arts Center	82,073	71,606	25,330	3	14,850	250	-	-	194,376	3,680	-	4,220	396,388	965,018	41%
Palais Royale Ballroom	23,900	15,696	10,347	-	700	6,860	-	1,103	273	561	2,189	33,690	95,320	245,272	39%
Parks & Recreation	282,751	187,373	102,857	8,107	103,685	410,949	422,390	400,768	304,992	255,315	100,396	180,880	2,760,462	3,204,690	86%
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Century Center	186,773	155,640	52,430	-	5,417	6,042	5,417	63,712	31,865	184,178	112,585	80,958	885,016	3,453,940	26%
<b>Sub Total</b>	<b>575,497</b>	<b>430,315</b>	<b>190,964</b>	<b>8,110</b>	<b>124,652</b>	<b>424,100</b>	<b>427,807</b>	<b>465,583</b>	<b>531,507</b>	<b>443,734</b>	<b>215,170</b>	<b>299,748</b>	<b>4,137,186</b>	<b>7,898,920</b>	<b>52%</b>
<b>Health - Animal Care &amp; Control</b>															
Pet Impound Reclaim Fee	255	295	840	365	655	625	430	935	515	620	215	340	6,090	6,300	97%
Pet Adoption Fees	2,694	2,556	2,060	1,460	1,750	2,128	1,196	1,233	943	912	938	1,975	19,844	29,740	67%
Pick Up Fees	-	40	-	-	100	80	40	-	40	-	-	40	340	550	62%
Pet Micro Chipping	320	160	360	270	160	340	360	520	280	367	80	310	3,527	3,325	106%
Vet Expenses	410	195	265	355	130	295	210	435	155	266	185	280	3,181	2,225	143%
Pet Euthanasia	-	-	-	-	60	-	-	-	-	-	-	-	60	60	100%
Animal Surrenders	500	600	360	280	240	460	700	640	900	830	320	580	6,410	8,000	80%
Cremation	188	105	230	360	293	320	375	99	532	377	114	374	3,367	2,525	133%
Rabies Specimin Prep	-	-	-	60	150	90	30	120	30	30	-	30	540	525	103%
<b>Sub Total</b>	<b>4,367</b>	<b>3,951</b>	<b>4,115</b>	<b>3,150</b>	<b>3,538</b>	<b>4,338</b>	<b>3,341</b>	<b>3,982</b>	<b>3,395</b>	<b>3,402</b>	<b>1,852</b>	<b>3,929</b>	<b>43,360</b>	<b>53,250</b>	<b>81%</b>

City of South Bend  
Revenue by Type Report

Period Ending: December 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>Other</b>															
DCI Staff Contracts	10,948	11,250	80,000	4,891	13,000	282,352	99,284	598,029	48,083	16,333	94,958	159,281	1,418,409	1,388,771	102%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	59,878	49,227	142,172	61,936	81,984	37,539	73,143	72,515	57,531	71,901	74,933	62,076	844,835	1,281,877	66%
Parking-Century Center	12,657	14,928	5,922	-	-	-	-	460	940	1,910	1,100	1,990	39,907	133,871	30%
Central Services-Internal Customers	575,890	505,683	591,578	521,394	475,611	513,037	560,310	580,500	613,057	537,143	499,328	526,607	6,500,138	7,691,569	85%
Central Services-External Customers	34,327	34,900	32,591	-	28,162	59,947	51,318	34,069	36,200	19,020	19,777	31,725	382,035	613,364	62%
Employee & Employer Assessments	1,354,095	1,346,625	1,339,723	1,341,067	1,334,880	1,354,509	1,341,159	1,335,868	1,355,479	1,340,362	1,352,536	1,345,426	16,141,727	16,253,859	99%
<b>Sub Total</b>	<b>2,047,795</b>	<b>1,962,612</b>	<b>2,191,986</b>	<b>1,929,287</b>	<b>1,933,637</b>	<b>2,247,385</b>	<b>2,125,214</b>	<b>2,621,440</b>	<b>2,111,290</b>	<b>1,986,669</b>	<b>2,042,631</b>	<b>2,127,105</b>	<b>25,327,052</b>	<b>27,398,311</b>	<b>92%</b>
<b>Sanitation</b>															
Trash Collection/Residential	370,818	370,369	369,898	370,830	372,215	375,005	375,910	376,586	376,636	377,535	378,492	378,347	4,492,640	4,492,500	100%
Trash Collection/Recycling	-	(2)	-	-	-	-	13	-	-	-	-	6	17	-	NA
Trash Collection/Commercial	8,002	8,083	8,041	7,988	7,965	8,007	8,051	8,207	8,227	8,196	8,261	8,247	97,275	97,000	100%
Trash Collection/Apt 2 Units	3,743	3,752	3,709	3,737	3,684	3,722	3,769	3,730	3,757	3,760	3,780	3,775	44,916	44,800	100%
Trash Collection/Apt 3 Units	1,740	1,626	1,646	1,605	1,626	1,656	1,743	1,608	1,685	1,653	1,684	1,691	19,963	20,100	99%
Trash Collection/Apt 4 Units	2,084	2,028	2,026	2,051	1,996	2,019	1,992	2,058	2,059	2,059	2,058	2,093	24,524	24,500	100%
Trash Collection/Seniors	27,738	27,747	27,768	27,646	27,646	26,997	27,142	27,134	27,044	27,055	26,969	27,070	327,954	328,000	100%
Trash Collection/Special Pickup	2,580	1,730	2,720	3,440	2,600	2,800	3,880	4,120	2,580	2,820	2,690	1,740	33,700	34,500	98%
Trash Collection/Yard Waste Pickup	246	142	60	40	-	-	-	-	30	-	-	-	518	518	100%
Trash Collection/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Misc Service Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Misc/Additional Trash Totes	15,864	16,087	16,173	16,386	17,124	20,216	24,643	28,023	29,888	30,173	30,299	30,927	275,802	193,982	142%
Misc/Return Trip Customer Error	490	230	420	710	1,010	1,110	860	1,090	1,170	1,220	1,320	960	10,590	10,850	98%
Misc/Contamination Fee	30	-	-	-	-	150	60	80	50	110	170	-	650	760	86%
Misc/Tote Replacement Fee	550	250	150	500	400	500	400	500	500	700	350	450	5,250	5,500	95%
Misc/Trash Start Fee	4,090	3,770	4,030	4,430	3,270	4,180	4,110	4,110	5,120	4,710	4,260	4,620	50,700	50,790	100%
Misc/Yard Waste Totes	(2)	-	70	31,012	32,374	33,540	34,334	34,804	34,972	35,256	35,234	12	271,606	306,850	89%
<b>Sub Total</b>	<b>437,973</b>	<b>435,811</b>	<b>436,709</b>	<b>470,374</b>	<b>471,910</b>	<b>479,901</b>	<b>486,907</b>	<b>492,051</b>	<b>493,718</b>	<b>495,247</b>	<b>495,566</b>	<b>459,938</b>	<b>5,656,106</b>	<b>5,610,650</b>	<b>101%</b>
<b>Utilities - Water</b>															
Metered Sales/Residential	640,195	632,757	624,053	648,405	624,755	702,263	877,148	853,658	851,699	752,002	650,961	659,838	8,517,734	8,218,425	104%
Metered Sales/Commercial	196,835	194,039	192,981	175,367	166,823	182,445	202,012	209,861	210,799	201,369	188,971	185,797	2,307,298	2,536,515	91%
Metered Sales/Industrial	34,248	36,538	36,493	30,643	29,126	37,105	38,994	36,377	37,730	35,893	32,945	33,660	419,751	485,540	86%
Metered Sales/Multi Family	109,572	104,030	103,249	102,859	102,058	107,159	106,233	108,531	114,069	116,412	103,380	108,860	1,286,410	1,275,551	101%
Bulk Sales/Olive St	58	116	319	990	406	377	174	899	580	348	116	145	4,528	10,000	45%
Metered Sales/Institution	10,799	10,711	12,602	10,808	10,229	10,068	11,121	12,464	11,790	11,766	11,169	11,101	134,628	131,355	102%
Public Fire Protection	211,805	211,948	211,501	212,024	212,226	214,403	217,059	220,519	220,923	220,997	221,419	220,352	2,595,177	2,553,185	102%
Private Fire Protection	40,282	40,383	39,765	40,230	40,123	40,083	45,554	49,709	49,763	49,721	49,556	49,626	534,795	412,005	130%
Sales to Public Authorities	31,123	33,400	33,182	28,971	27,516	35,364	46,158	50,447	46,612	39,379	36,704	28,048	436,904	282,805	154%
Irrigation Sales	(13)	363	-	465	62	182,968	333,220	378,352	365,725	289,661	163,497	527	1,714,827	1,354,840	127%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	187,000	0%
Other Water/Misc Service	40,977	44,131	28,924	19,140	16,712	24,269	17,133	19,546	35,694	31,632	22,533	31,884	332,574	665,000	50%
Backflow Prevention Insp.	9,675	19,100	13,300	8,125	-	16,150	20,725	20,200	27,100	10,275	6,950	9,750	161,350	156,500	103%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	16,198	16,200	100%
Revenue From Cut Off Fees	1,200	525	225	704	150	675	450	150	450	225	300	75	5,129	5,000	103%
Penalties (Forfeit Disc.)	9,060	5,101	5,532	750	(5)	50	4	-	-	-	-	-	20,492	88,000	23%
Water Leak Insurance	86,428	86,331	86,242	86,357	86,523	86,833	86,943	87,105	87,235	87,310	87,392	87,510	1,042,211	1,041,115	100%
System Development Fee	159,458	4,703	11,543	3,428	14,543	3,856	2,146	7,703	16,681	6,421	3,856	2,573	236,907	200,965	118%
<b>Sub Total</b>	<b>1,583,051</b>	<b>1,425,526</b>	<b>1,401,261</b>	<b>1,370,616</b>	<b>1,332,597</b>	<b>1,645,416</b>	<b>2,006,423</b>	<b>2,056,869</b>	<b>2,078,198</b>	<b>1,854,762</b>	<b>1,581,099</b>	<b>1,431,095</b>	<b>19,766,914</b>	<b>19,620,001</b>	<b>101%</b>

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>Utilities - Sewage</b>															
Metered Sales/Residential	1,667,950	1,661,580	1,651,882	1,674,139	1,696,431	1,710,111	1,722,039	1,715,110	1,716,649	1,717,469	1,687,748	1,706,087	20,327,193	20,090,913	101%
Metered Sales/Commercial	561,885	604,549	600,579	532,260	506,000	495,382	557,145	591,009	587,005	627,342	601,897	591,804	6,856,858	7,433,770	92%
Metered Sales/Industrial	428,152	405,903	412,913	409,225	346,027	259,949	338,495	380,983	448,866	440,735	403,190	427,011	4,701,448	5,300,000	89%
Metered Sales/Multi Family	263,450	261,767	259,238	263,995	263,849	269,649	257,991	262,453	266,526	264,785	259,053	263,381	3,156,137	3,093,020	102%
Metered Sales/Institution	26,323	26,257	30,378	26,009	19,055	23,794	25,804	28,098	26,874	27,621	25,835	25,500	311,547	294,000	106%
Sales to Public Authority	76,739	81,234	82,247	71,558	65,286	73,861	89,643	99,261	98,938	89,837	82,999	70,321	981,924	1,103,480	89%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	198,515	0%
Whisl Meter/New Carlisle	27,502	28,446	30,880	25,605	27,193	21,104	23,090	15,944	21,385	24,315	22,975	23,146	291,585	250,875	116%
Penalties (Forfeit Disc)	60,641	41,563	36,695	5,127	(24)	2,500	(28)	-	-	-	-	13	146,487	551,344	27%
Dumping Fees	1,496	630	-	3,159	3,378	420	1,155	2,748	3,798	2,870	735	2,240	22,628	22,116	102%
Organic Resources	2,558	26,590	2,087	14,497	4,862	7,084	6,636	7,205	5,458	6,636	8,534	3,355	95,501	61,000	157%
Laboratory Service Fees	-	-	-	-	1,000	-	-	-	240	240	240	-	1,720	1,500	115%
Discharge Permit Fees	500	1,000	-	-	-	-	700	-	-	-	250	-	2,450	5,500	45%
System Development Fee	387,468	11,336	30,915	7,057	3,286	11,355	5,172	18,568	38,148	17,538	8,263	8,263	547,367	459,698	119%
Sewer Repair Insurance	47,819	47,759	47,732	47,773	47,874	48,045	48,128	48,199	48,276	48,481	48,421	48,398	576,904	579,500	100%
Sewer Repair Deductible	7,127	6,576	6,726	7,743	7,427	9,756	7,467	7,401	8,400	8,767	8,234	9,934	95,559	65,605	146%
Misc Revenues	2,575	-	-	-	-	-	1,443	-	-	-	-	-	4,018	198,000	2%
Interfund Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	23,644	0%
Storm Water Fees	87,623	86,787	86,767	85,636	85,647	86,350	86,262	86,479	86,564	86,638	86,710	86,435	1,037,898	1,034,160	100%
Storm Water Fees/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	7,200	0%
Organic Resources-Mulch/Compost	1,738	605	1,954	300	11,643	9,712	9,590	6,584	4,910	7,812	9,096	6,126	70,070	53,000	132%
Clean Air/ReLeaf	37,177	37,133	37,085	37,129	37,210	37,394	37,454	37,553	35,366	37,520	37,556	37,558	446,136	451,610	99%
Clean Air/ReLeaf/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	<b>3,688,722</b>	<b>3,329,716</b>	<b>3,318,078</b>	<b>3,211,211</b>	<b>3,126,143</b>	<b>3,066,465</b>	<b>3,218,183</b>	<b>3,307,596</b>	<b>3,397,402</b>	<b>3,408,606</b>	<b>3,291,736</b>	<b>3,309,571</b>	<b>39,673,429</b>	<b>41,278,450</b>	<b>96%</b>
<b>Total Charges for Services</b>	<b>8,715,047</b>	<b>7,913,066</b>	<b>7,983,845</b>	<b>7,392,400</b>	<b>7,468,700</b>	<b>8,160,139</b>	<b>9,396,902</b>	<b>10,084,522</b>	<b>8,922,541</b>	<b>9,138,169</b>	<b>7,977,698</b>	<b>8,094,104</b>	<b>101,247,133</b>	<b>108,197,565</b>	<b>94%</b>

**Fines, Forfeitures, & Fees**

<b>General</b>															
Ordinance Violation	1,835	310	400	200	-	-	-	-	-	-	-	-	2,745	8,000	34%
Bad Checks Fines	-	-	60	-	-	30	-	10	10	-	-	20	130	725	18%
Credit Reports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Court Fees	1,429	-	-	-	-	-	-	667	-	1,382	1,382	(1,382)	3,478	10,000	35%
Plan Commission Application Fee	2,800	1,600	1,800	500	500	1,600	1,800	1,675	3,050	-	2,300	1,000	18,625	18,625	100%
Zoning Appeals Application Fee	1,250	1,625	1,675	600	-	850	975	1,150	900	250	650	1,050	10,975	10,500	105%
Zoning Admin Fees	50	1,000	1,250	600	400	1,000	1,100	1,300	1,600	1,700	1,150	1,000	12,150	11,800	103%
Zoning Admin Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Tax Abatement Admin Fees	-	-	-	-	-	2,375	250	-	-	1,701	-	-	4,326	4,326	100%
Test Filling Fees	-	-	-	-	-	-	-	300	150	200	300	150	1,100	-	NA
Econ Dev-CDBG Loan Late Fees	-	10	-	-	-	20	51	20	20	-	-	-	121	81	149%
Econ Develop-Job Target Penalty	354,660	-	-	-	-	-	-	-	-	-	-	-	354,660	354,660	100%
<b>Sub Total</b>	<b>362,024</b>	<b>4,545</b>	<b>5,185</b>	<b>1,900</b>	<b>900</b>	<b>5,875</b>	<b>4,176</b>	<b>5,122</b>	<b>5,730</b>	<b>5,233</b>	<b>5,802</b>	<b>1,818</b>	<b>408,310</b>	<b>418,717</b>	<b>98%</b>
<b>Code Enforcement</b>															
Vacant Bldg Registration	300	300	-	-	-	-	900	-	-	-	-	-	1,500	12,900	12%
Landlord Registration Fee	-	-	-	-	-	-	-	15	15	335	165	20	550	-	NA
Rental Unit Safety Fees	1,350	2,250	1,350	-	1,000	-	1,250	1,750	95,450	-	-	2,850	107,250	99,945	107%
Demolition & Boarding	759	1,387	19,189	328	1,745	268	1,899	3,117	1,909	3,661	1,596	5,425	41,284	98,960	42%
Collections	38	15	523	787	1,539	-	537	1,685	377	102	231	11,888	17,721	3,600	492%
Environmental Violations	11,488	4,939	9,514	4,335	10,537	17,271	29,923	24,385	19,252	17,625	18,625	22,379	190,274	132,045	144%
Ordinance Violation	4,403	4,615	1,330	1,000	750	1,500	3,863	2,993	2,500	1,682	3,935	3,250	31,821	48,608	65%
Animal Ordinance Violation	200	-	50	-	10,375	35,200	44,279	27,139	40,374	36,195	14,275	(191,467)	16,621	-	NA
Forfeitures-Civil Penalties	2,093	14,410	4,121	-	5,538	500	28,169	4,438	2,063	3,517	118	54,508	119,473	119,117	100%
<b>Sub Total</b>	<b>20,631</b>	<b>27,915</b>	<b>36,078</b>	<b>6,450</b>	<b>31,483</b>	<b>54,739</b>	<b>110,819</b>	<b>65,521</b>	<b>161,940</b>	<b>63,118</b>	<b>38,945</b>	<b>(91,146)</b>	<b>526,493</b>	<b>515,175</b>	<b>102%</b>

City of South Bend  
Revenue by Type Report

Period Ending: December 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Fines, Forfeitures, &amp; Fees</b>															
<b>Parking</b>															
Street Parking Fines	2,123	2,125	1,260	740	460	970	3,712	5,221	4,315	8,223	6,794	5,381	41,324	64,180	64%
<b>Public Safety</b>															
False Alarms Fine	13,618	7,879	4,926	6,028	6,894	5,368	5,349	4,788	6,099	6,304	2,381	8,653	78,286	100,000	78%
Noise Ordinance	38	-	20	-	-	-	1,111	5,933	238	1,723	-	1,925	10,988	4,900	224%
Curfew Violation	-	-	-	-	-	200	-	298	269	-	-	-	768	480	160%
Impound Towing Fees	587	504	896	369	530	590	753	510	660	510	610	400	6,919	10,000	69%
<b>Sub Total</b>	<b>14,243</b>	<b>8,383</b>	<b>5,842</b>	<b>6,396</b>	<b>7,424</b>	<b>6,158</b>	<b>7,213</b>	<b>11,529</b>	<b>7,267</b>	<b>8,538</b>	<b>2,991</b>	<b>10,978</b>	<b>96,961</b>	<b>115,380</b>	<b>84%</b>
<b>Total Fines, Forfeitures, &amp; Fees</b>	<b>399,020</b>	<b>42,968</b>	<b>48,365</b>	<b>15,486</b>	<b>40,267</b>	<b>67,742</b>	<b>125,920</b>	<b>87,393</b>	<b>179,251</b>	<b>85,112</b>	<b>54,533</b>	<b>(72,970)</b>	<b>1,073,088</b>	<b>1,113,452</b>	<b>96%</b>
<b>Other Income</b>															
<b>Miscellaneous Revenue</b>															
Miscellaneous Revenue	12,880	40,636	76,145	261,693	3,471	49,387	171,014	(35,836)	18,792	64,906	17,762	94,617	775,467	1,005,671	77%
Waste of Scrap Metal	5,723	1,175	195	809	2,482	345	328	310	1,560	1,852	1,665	1,294	17,737	30,342	58%
Bond Interest Rebate	-	-	-	49,487	-	-	-	-	-	-	-	47,738	97,225	95,720	102%
Bosch Principal Income	17,085	-	-	-	-	17,408	-	17,473	-	17,148	-	17,604	86,717	69,632	125%
Bosch Interest Income IDFA	917	-	-	-	-	595	-	530	-	855	-	399	3,296	2,379	139%
CDBG Loans/Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
CDBG Loans/Interest on Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
CDBG Loans/Invest Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Origination Fees	-	-	-	-	-	-	-	10,501	-	-	-	-	10,501	-	NA
Loan Servicing Fees	-	-	-	-	-	-	-	9,500	2,913	1,463	-	5,964	19,841	30,000	66%
<b>Sub Total</b>	<b>36,606</b>	<b>41,811</b>	<b>76,340</b>	<b>311,989</b>	<b>5,953</b>	<b>67,735</b>	<b>171,341</b>	<b>2,478</b>	<b>23,266</b>	<b>86,223</b>	<b>19,426</b>	<b>167,616</b>	<b>1,010,784</b>	<b>1,233,744</b>	<b>82%</b>
<b>Bank Account Interest</b>	<b>(645,793)</b>	<b>359,545</b>	<b>523,865</b>	<b>364,147</b>	<b>264,956</b>	<b>236,320</b>	<b>431,401</b>	<b>130,946</b>	<b>191,485</b>	<b>407,889</b>	<b>70,296</b>	<b>167,698</b>	<b>2,502,753</b>	<b>2,888,886</b>	<b>87%</b>
<b>Rental of Property</b>	<b>12,678</b>	<b>-</b>	<b>5,416</b>	<b>-</b>	<b>-</b>	<b>113</b>	<b>22,781</b>	<b>543</b>	<b>22,577</b>	<b>64,550</b>	<b>-</b>	<b>(8,158)</b>	<b>120,500</b>	<b>120,807</b>	<b>100%</b>
<b>Donations</b>	<b>708,412</b>	<b>40,057</b>	<b>4,926</b>	<b>404,319</b>	<b>358,088</b>	<b>1,126</b>	<b>501,841</b>	<b>502,963</b>	<b>1,902,884</b>	<b>6,173</b>	<b>1,800</b>	<b>196,475</b>	<b>4,629,063</b>	<b>4,646,082</b>	<b>100%</b>
<b>3rd Party Revenue</b>															
Cable TV Franchise Fees	-	171,894	-	-	171,245	-	-	165,060	-	-	170,039	-	678,238	678,238	100%
AT&T Franchise Fees	45,930	-	43,499	43,844	-	-	-	42,869	-	40,984	-	38,735	255,861	217,127	118%
<b>Sub Total</b>	<b>45,930</b>	<b>171,894</b>	<b>43,499</b>	<b>43,844</b>	<b>171,245</b>	<b>-</b>	<b>-</b>	<b>207,929</b>	<b>-</b>	<b>40,984</b>	<b>170,039</b>	<b>38,735</b>	<b>934,099</b>	<b>895,365</b>	<b>104%</b>
<b>Total Other Income</b>	<b>157,833</b>	<b>613,306</b>	<b>654,046</b>	<b>1,124,299</b>	<b>800,241</b>	<b>305,293</b>	<b>1,127,364</b>	<b>844,859</b>	<b>2,140,212</b>	<b>605,820</b>	<b>261,562</b>	<b>562,365</b>	<b>9,197,199</b>	<b>9,784,884</b>	<b>94%</b>
<b>Reimbursements</b>															
<b>Outside</b>															
Miscellaneous Reimbursements	49,280	(15,324)	482,725	39,039	41,267	(246,797)	(110,802)	1,258	36,562	103,388	1,933	12,720	395,249	440,501	90%
Insurance Claim	1,130,210	-	-	-	-	-	708	-	-	-	-	-	1,130,918	1,170,918	97%
IT Services	8,391	1,598	3,049	3,498	2,697	4,052	2,724	3,698	2,724	2,724	2,724	-	37,880	32,690	116%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	6,800	0%
Lampost Program	-	-	-	-	-	-	5,950	3,600	-	-	-	-	9,550	9,550	100%
Office Depot Rebate	-	-	-	-	-	-	5,052	-	-	-	-	-	5,052	5,052	100%
Energy Rebates	-	-	166,713	-	-	-	-	-	9,455	-	-	-	176,168	176,170	100%
Repair Reimbursement	228	392	2,607	5,604	1,862	984	1,948	75	-	-	10,866	225	24,790	24,566	101%
Salary/Overtime Reimb	4,533	5,694	270,961	-	15,479	4,388	34,746	48,359	198,359	5,956	1,690	4,348	594,512	387,000	154%
Diesel Tax Rebate	3,384	-	7,921	3,267	-	3,511	-	7,276	4,604	4,100	-	19,396	53,457	50,000	107%
Pharmacy Rebates	-	88,768	-	-	-	-	-	147,305	-	-	-	-	236,073	375,000	63%
Beck's Lake Reimbursement	-	20,820	-	-	-	26,956	-	-	2,258	-	-	7,763	57,796	57,777	100%
EPA Professional Services	275,000	-	-	-	-	-	-	-	-	-	-	-	275,000	275,000	100%
<b>Sub Total</b>	<b>1,471,025</b>	<b>101,946</b>	<b>933,975</b>	<b>51,408</b>	<b>61,305</b>	<b>(206,906)</b>	<b>(59,674)</b>	<b>211,572</b>	<b>253,961</b>	<b>116,168</b>	<b>17,213</b>	<b>44,451</b>	<b>2,996,445</b>	<b>3,011,024</b>	<b>100%</b>

City of South Bend  
Revenue by Type Report

Period Ending: December 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Departmental</b>															
Misc Reimbursements	-	-	-	-	-	-	-	1,056	-	-	-	-	1,056	1,056	100%
Electric Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	4,240,365	0%
Natural Gas Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	629,885	0%
Sewer Cut/Repair for Water Works	-	-	-	-	-	-	-	-	-	-	2,246	-	2,246	45,642	5%
<b>Sub Total</b>	-	-	-	-	-	-	-	1,056	-	-	2,246	-	3,302	4,916,948	0%
<b>Total Reimbursements</b>	<b>1,471,025</b>	<b>101,946</b>	<b>933,975</b>	<b>51,408</b>	<b>61,305</b>	<b>(206,906)</b>	<b>(59,674)</b>	<b>212,628</b>	<b>253,961</b>	<b>116,168</b>	<b>19,459</b>	<b>44,451</b>	<b>2,999,747</b>	<b>7,927,972</b>	<b>38%</b>
<b>Other Sources</b>															
<b>Sale of Assets</b>															
Sale of Capital Assets	-	-	-	-	-	-	-	-	114,517	-	-	-	114,517	109,081	105%
Sale of Non-Capital Assets	-	-	-	-	-	-	-	-	28,584	-	-	-	28,584	28,585	100%
Sale of Property	6	-	20,000	-	-	4,993	-	82,992	-	-	72,544	-	180,536	25,000	722%
Other Damage Reimbursement	-	-	3,560	-	-	-	-	-	5,950	-	-	-	9,510	3,560	267%
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	605	-	-	-	-	-	-	-	-	605	10,000	6%
<b>Sub Total</b>	<b>6</b>	<b>-</b>	<b>23,560</b>	<b>605</b>	<b>-</b>	<b>4,993</b>	<b>-</b>	<b>82,992</b>	<b>149,051</b>	<b>-</b>	<b>72,544</b>	<b>-</b>	<b>333,752</b>	<b>176,226</b>	<b>189%</b>
<b>Interfund Transfers &amp; Fixed Cost Allocations</b>															
Interfund Transfers In	6,012,801	9,629,319	2,312,934	1,839,924	9,673,675	1,564,044	6,651,125	2,806,363	1,927,827	4,933,310	3,399,745	3,051,302	53,802,369	55,946,232	96%
PILOT	518,478	518,483	518,483	518,483	518,483	518,483	518,483	518,483	518,483	518,483	518,483	518,483	6,221,791	6,221,791	100%
Administration Cost Allocation	585,785	585,802	585,802	585,802	585,802	585,802	585,802	585,802	585,802	585,802	585,802	585,802	7,029,607	7,029,607	100%
IT Cost Allocation	554,735	554,745	554,745	554,745	554,745	554,745	554,745	554,745	554,745	554,745	554,745	554,745	6,656,930	6,656,930	100%
Liability Insurance Allocation	242,853	242,877	242,877	242,877	242,877	242,877	242,877	242,877	242,877	242,877	242,877	242,877	2,914,500	2,914,500	100%
Payroll Cost Allocation	208,369	208,391	208,391	208,391	201,980	201,980	221,213	208,391	248,509	208,391	208,391	208,391	2,540,788	2,540,788	100%
Facilities Management Allocation	10,163	10,180	10,180	10,180	10,180	10,180	10,180	10,180	10,180	10,180	10,180	10,180	122,143	122,143	100%
Utility Customer Service Mgmt Allocatio	141,404	141,398	141,398	141,398	141,398	141,398	141,398	141,398	141,398	141,398	141,398	141,398	1,696,782	1,696,782	100%
<b>Sub Total</b>	<b>8,274,588</b>	<b>11,891,195</b>	<b>4,574,810</b>	<b>4,101,800</b>	<b>11,929,140</b>	<b>3,819,509</b>	<b>8,925,823</b>	<b>5,068,239</b>	<b>4,229,821</b>	<b>7,195,186</b>	<b>5,661,621</b>	<b>5,313,178</b>	<b>80,984,910</b>	<b>83,128,773</b>	<b>97%</b>
<b>Issuance of Debt</b>															
Capital Lease Proceeds	-	-	-	-	-	-	-	6,156,108	-	-	-	-	6,156,108	6,156,108	100%
Bond Proceeds	-	-	-	-	-	-	-	48,300	4,781,700	4,225,000	-	-	9,055,000	9,055,000	100%
Premium on Bonds	-	-	-	-	-	-	-	-	913,815	120,059	-	-	1,033,874	1,033,874	100%
Interfund Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	250,000	250,000	250,000	100%
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,204,408</b>	<b>5,695,515</b>	<b>4,345,059</b>	<b>-</b>	<b>250,000</b>	<b>16,494,982</b>	<b>16,494,982</b>	<b>100%</b>
<b>Refunds</b>															
Refunds	-	-	-	-	347	458	-	16,707	1,387	3,133	1,620	17,422	41,074	21,590	190%
Specific Stop Loss	1,195	-	-	-	-	-	-	-	-	-	132,222	216	133,634	10,000	1336%
<b>Sub Total</b>	<b>1,195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>347</b>	<b>458</b>	<b>-</b>	<b>16,707</b>	<b>1,387</b>	<b>3,133</b>	<b>133,843</b>	<b>17,638</b>	<b>174,708</b>	<b>31,590</b>	<b>553%</b>
<b>Other</b>															
Sale of Property Held for Resale	-	-	-	-	-	-	-	85,000	-	1,244	840	-	87,084	87,085	100%
Interfund Loan - Principal Income	10,000	202,535	-	10,000	-	-	10,000	306,848	-	10,000	-	-	549,383	549,383	100%
Interfund Loan - Interest Income	-	44,129	-	-	-	-	-	39,816	-	-	-	-	83,945	83,945	100%
Other Loan - Principal Income	3,795	761	609	1,101	243	446	1,409	417	317	118	6,772	346	16,333	10,000	163%
<b>Sub Total</b>	<b>13,795</b>	<b>247,425</b>	<b>609</b>	<b>11,101</b>	<b>243</b>	<b>446</b>	<b>11,409</b>	<b>432,081</b>	<b>317</b>	<b>11,362</b>	<b>7,612</b>	<b>346</b>	<b>736,745</b>	<b>730,413</b>	<b>101%</b>
<b>Total Other Sources</b>	<b>8,289,585</b>	<b>12,138,620</b>	<b>4,598,978</b>	<b>4,113,506</b>	<b>11,929,730</b>	<b>3,825,406</b>	<b>8,937,232</b>	<b>11,804,428</b>	<b>10,076,091</b>	<b>11,554,740</b>	<b>5,875,620</b>	<b>5,581,162</b>	<b>98,725,097</b>	<b>100,561,984</b>	<b>98%</b>
<b>Revenue Total</b>	<b>23,840,544</b>	<b>24,856,869</b>	<b>18,039,498</b>	<b>17,467,785</b>	<b>27,933,849</b>	<b>62,115,413</b>	<b>28,543,328</b>	<b>28,782,647</b>	<b>31,184,212</b>	<b>29,777,163</b>	<b>18,162,011</b>	<b>57,079,790</b>	<b>367,783,108</b>	<b>390,160,211</b>	<b>94%</b>



Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>General Fund</b>																
<b>General Government</b>																
Mayor	101	184,656	59,236	86,934	66,069	106,171	84,147	70,760	76,624	68,390	101,885	65,856	67,123	1,037,853	1,117,029	93%
Community Initiatives	101	-	8,352	14,288	14,500	20,680	79,500	19,308	14,500	79,500	20,680	14,500	14,500	300,312	353,488	85%
Clerk	101	36,422	41,812	35,313	31,320	46,475	35,523	37,103	39,914	40,579	53,508	40,192	74,797	512,958	567,734	90%
Common Council	101	27,570	50,454	28,108	33,942	32,382	42,239	32,396	49,060	38,183	56,849	25,061	67,516	483,761	686,043	71%
General City	101	-	-	43,000	1,921	-	-	-	-	-	(80)	-	-	44,841	45,000	100%
Controller' Office	101	172,550	183,986	178,510	167,264	226,374	180,059	162,027	168,184	194,653	242,842	165,938	174,859	2,217,244	2,245,804	99%
Human Resources	101	46,905	47,188	47,232	47,709	64,695	47,181	47,565	54,820	58,436	52,201	38,863	45,119	597,913	615,286	97%
Diversity & Inclusion	101	1,573	9,651	10,922	17,740	31,011	21,623	23,932	24,907	33,311	35,835	22,057	22,423	254,986	377,152	68%
Legal	101	90,519	92,286	92,766	92,026	135,830	110,729	107,969	109,561	98,860	146,293	100,842	121,348	1,299,029	1,404,630	92%
<b>Sub Total</b>		<b>560,194</b>	<b>492,967</b>	<b>537,075</b>	<b>472,490</b>	<b>663,619</b>	<b>601,002</b>	<b>501,059</b>	<b>537,571</b>	<b>611,913</b>	<b>710,012</b>	<b>473,310</b>	<b>587,685</b>	<b>6,748,896</b>	<b>7,412,165</b>	<b>91%</b>
<b>Public Works</b>																
Engineering	101	226,006	225,942	201,511	204,343	272,441	231,390	290,344	229,211	220,727	307,624	247,972	222,146	2,879,656	3,192,186	90%
Streets	101	-	-	500,000	-	-	-	-	-	-	(500,000)	-	-	-	500,000	0%
Office of Sustainability	101	33,299	14,660	21,202	12,900	37,555	10,856	20,478	27,907	14,154	14,228	13,083	13,842	234,165	452,046	52%
AmeriCorps Grant Program	101	32,301	27,720	24,615	23,459	33,178	22,309	23,687	20,555	18,389	25,668	33,653	22,264	307,799	439,112	70%
<b>Sub Total</b>		<b>291,606</b>	<b>268,322</b>	<b>747,328</b>	<b>240,702</b>	<b>343,174</b>	<b>264,554</b>	<b>334,510</b>	<b>277,673</b>	<b>253,270</b>	<b>(152,480)</b>	<b>294,708</b>	<b>258,252</b>	<b>3,421,620</b>	<b>4,583,344</b>	<b>75%</b>
<b>Public Safety</b>																
Police	101	2,145,864	2,331,503	2,129,607	2,041,967	2,759,363	2,141,622	2,213,121	2,184,949	2,175,221	2,821,656	2,072,750	2,622,369	27,639,992	30,142,206	92%
Crime Lab	101	41,404	40,329	42,146	44,017	61,096	44,050	42,479	42,136	44,004	62,204	43,577	45,395	552,838	630,155	88%
Fire	101	2,092,008	1,983,381	1,945,732	1,829,009	2,496,699	2,015,961	2,038,988	2,083,580	2,075,057	2,871,909	2,055,224	2,568,618	26,056,166	26,895,556	97%
EMS	101	35,607	66,320	48,207	35,930	31,609	40,285	62,409	48,234	38,693	49,280	98,253	37,475	592,302	648,365	91%
Fire Training Center	101	1,489	3,519	805	1,664	275	3,821	8,930	5,894	544	942	2,292	-	30,175	49,935	60%
<b>Sub Total</b>		<b>4,316,372</b>	<b>4,425,053</b>	<b>4,166,498</b>	<b>3,952,587</b>	<b>5,349,041</b>	<b>4,245,740</b>	<b>4,365,928</b>	<b>4,364,793</b>	<b>4,333,518</b>	<b>5,805,991</b>	<b>4,272,096</b>	<b>5,273,857</b>	<b>54,871,474</b>	<b>58,366,218</b>	<b>94%</b>
<b>Arts &amp; Culture</b>																
Morris PAC	101	94,049	91,241	254,375	88,137	81,133	51,157	67,004	45,160	50,497	66,756	50,938	63,519	1,003,966	1,476,066	68%
Palais Royale	101	23,098	22,312	19,844	35,685	20,345	13,242	18,734	19,150	8,189	13,140	11,398	16,278	221,414	393,073	56%
<b>Sub Total</b>		<b>117,147</b>	<b>113,553</b>	<b>274,219</b>	<b>123,822</b>	<b>101,478</b>	<b>64,400</b>	<b>85,738</b>	<b>64,310</b>	<b>58,685</b>	<b>79,896</b>	<b>62,336</b>	<b>79,796</b>	<b>1,225,380</b>	<b>1,869,139</b>	<b>66%</b>
<b>Human Rights</b>																
Human Rights	101	20,302	22,305	21,531	20,295	22,924	30,702	20,499	21,951	20,449	24,539	26,174	15,919	267,591	315,399	85%
<b>Sub Total</b>		<b>20,302</b>	<b>22,305</b>	<b>21,531</b>	<b>20,295</b>	<b>22,924</b>	<b>30,702</b>	<b>20,499</b>	<b>21,951</b>	<b>20,449</b>	<b>24,539</b>	<b>26,174</b>	<b>15,919</b>	<b>267,591</b>	<b>315,399</b>	<b>85%</b>
<b>Total General Fund</b>		<b>5,305,622</b>	<b>5,322,199</b>	<b>5,746,652</b>	<b>4,809,896</b>	<b>6,480,236</b>	<b>5,206,397</b>	<b>5,307,733</b>	<b>5,266,298</b>	<b>5,277,836</b>	<b>6,467,957</b>	<b>5,128,624</b>	<b>6,215,511</b>	<b>66,534,960</b>	<b>72,546,265</b>	<b>92%</b>
<b>Venues, Parks &amp; Arts</b>																
<b>Parks &amp; Recreation</b>																
Park Administration	201	120,427	125,827	118,951	118,312	139,201	130,146	125,709	119,789	119,373	141,476	120,253	119,561	1,499,024	1,518,780	99%
Park Maintenance	201	674,529	480,987	574,864	579,589	584,527	579,552	641,872	588,394	492,046	725,379	514,117	526,460	6,962,316	7,438,279	94%
Golf Courses	201	65,738	81,806	134,279	71,160	194,931	144,559	167,703	150,374	153,306	156,115	94,995	86,434	1,501,398	1,639,574	92%
Recreation	201	268,100	206,486	227,179	159,384	293,735	201,281	269,125	285,057	198,013	233,279	245,194	186,475	2,773,309	3,046,313	91%
Marketing & Events	201	63,031	77,576	85,530	64,398	100,888	58,018	62,165	72,849	69,999	92,552	64,832	70,678	882,516	986,749	89%
Park Projects & Capital	201	492,148	170,938	115,484	9,954	29,849	7,500	-	5,063	201,531	-	1,500	7,905	1,041,871	1,228,989	85%
Potawatomi Zoo	201	350,000	-	-	-	350,000	-	-	-	-	-	-	-	700,000	700,000	100%
Park Debt	201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Morris Palais Marketing	273	-	-	-	-	-	832	-	-	-	-	-	-	832	20,832	4%
Morris PAC Self-Promotion	274	-	-	-	-	-	-	-	1,100	-	-	-	-	1,100	115,000	1%
Coveleski Stadium Capital	401	-	-	12,990	-	1,363	-	-	-	-	-	-	746	15,099	30,000	50%
Morris PAC Improvement	416	81,282	9,189	-	-	-	11,400	-	-	-	-	317,674	17,320	436,865	558,358	78%
Palais Historic Preservation	450	34,160	-	-	-	-	-	-	-	-	-	-	-	34,160	69,160	49%
City Cemetery	730	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
Bowman Cemetery	731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		<b>2,149,414</b>	<b>1,152,810</b>	<b>1,269,276</b>	<b>1,002,796</b>	<b>1,694,495</b>	<b>1,133,288</b>	<b>1,266,573</b>	<b>1,222,625</b>	<b>1,234,268</b>	<b>1,348,800</b>	<b>1,358,566</b>	<b>1,015,578</b>	<b>15,848,490</b>	<b>17,372,034</b>	<b>91%</b>

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Parking Garages</b>																
Parking Enforcement	601	9,147	2,655	36,982	3,365	373	373	373	4,826	4,826	4,826	2,873	591	71,212	72,650	98%
Parking General Operations	601	-	-	-	-	-	-	-	-	40,118	-	-	-	40,118	40,118	100%
Main Street Garage	601	39,674	15,054	20,949	15,427	3,161	38,671	155,113	15,389	151,425	17,247	160,529	5,705	638,343	689,172	93%
Leighton Plaza Garage	601	191,290	17,566	27,044	20,772	3,642	51,907	66,721	18,903	453	42,267	20,975	16,501	478,042	504,312	95%
Wayne Street Garage	601	126,664	16,076	13,447	10,528	2,219	22,618	25,139	15,552	52,757	(2,088)	11,980	12,945	307,837	340,264	90%
Eddy St Commons Garage	601	1,499	390	(0)	788	-	-	2,191	806	742	711	312	3,073	10,511	11,000	96%
<b>Sub Total</b>		368,273	51,742	98,423	50,880	9,395	113,569	249,536	55,476	250,322	62,963	196,670	38,815	1,546,063	1,657,516	93%
<b>Century Center</b>																
Century Center Operations	670	318,926	305,738	253,129	247,198	159,130	118,661	154,562	143,830	191,436	291,565	188,788	220,923	2,593,886	5,028,518	52%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	0%
Century Center Energy Saving	672	-	-	-	205,388	-	-	-	-	-	205,709	-	-	411,096	411,096	100%
<b>Sub Total</b>		318,926	305,738	253,129	452,586	159,130	118,661	154,562	143,830	191,436	497,274	188,788	220,923	3,004,982	6,439,614	47%
<b>Total Venues, Parks &amp; Arts</b>		<b>2,836,613</b>	<b>1,510,289</b>	<b>1,620,828</b>	<b>1,506,262</b>	<b>1,863,020</b>	<b>1,365,518</b>	<b>1,670,672</b>	<b>1,421,931</b>	<b>1,676,026</b>	<b>1,909,037</b>	<b>1,744,023</b>	<b>1,275,316</b>	<b>20,399,535</b>	<b>25,469,164</b>	80%

<b>Public Safety</b>																
<b>Police Department</b>																
Police Seizures	216	-	-	31,753	-	-	-	-	-	-	-	-	-	31,753	78,710	40%
Curfew Violations	218	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Law Enforcement Education	220	39,505	15,892	16,659	5,394	855	22,503	5,611	24,030	7,858	15,054	19,534	24,005	196,900	383,547	51%
Public Safety LOIT - Police	249	367,320	364,899	382,289	323,519	462,281	363,609	337,196	340,458	347,439	474,560	337,675	518,409	4,619,654	4,619,658	100%
Police Take Home Vehicle	278	-	683	54,724	315	-	-	-	250	30	90	-	1,685	57,777	99,087	58%
Police Block Grant	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Grants	292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Academy	294	-	371	2,056	630	-	-	-	-	-	-	100	-	3,157	22,500	14%
COPS More Grants	295	145,200	9,035	2,800	300	79,799	300	300	47,292	-	-	-	-	285,026	493,868	58%
Drug Enforcement	299	-	-	-	-	-	-	31,000	-	-	-	-	-	31,000	51,000	61%
K-9 Unit	705	-	-	-	-	-	-	-	-	-	-	-	-	-	2,020	0%
<b>Sub Total</b>		552,025	390,880	490,281	330,158	542,935	386,413	374,107	412,030	355,327	489,704	357,308	544,099	5,225,267	5,751,390	91%
<b>Fire Department</b>																
Public Safety LOIT - Fire	249	316,331	312,364	326,929	325,533	466,081	344,881	343,004	345,288	335,530	456,685	325,213	433,047	4,330,886	4,330,887	100%
Fire Department Capital	287	405,741	78,336	118,698	-	567,850	484,530	713,735	125,851	-	255,225	277,852	18,765	3,046,584	3,505,233	87%
EMS Operating Fund	288	12,128	26,828	(480)	54,622	-	12,105	-	-	-	-	1,716,684	-	1,821,886	1,824,059	100%
Hazmat	289	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
River Rescue	291	446	4,201	4,042	3,748	2,017	-	-	(2,287)	5,186	-	2,326	-	19,679	95,082	21%
<b>Sub Total</b>		734,646	421,728	449,188	383,903	1,035,949	841,516	1,056,739	468,851	340,715	711,910	2,322,076	451,813	9,219,035	9,765,261	94%
<b>Total Public Safety</b>		<b>1,286,671</b>	<b>812,608</b>	<b>939,470</b>	<b>714,062</b>	<b>1,578,884</b>	<b>1,227,929</b>	<b>1,430,846</b>	<b>880,881</b>	<b>696,042</b>	<b>1,201,614</b>	<b>2,679,384</b>	<b>995,912</b>	<b>14,444,302</b>	<b>15,516,651</b>	93%

<b>Public Works</b>																
<b>Streets</b>																
Motor Vehicle Highway	202	884,407	704,175	683,676	557,610	776,699	583,161	901,898	223,935	785,291	1,183,692	419,074	653,373	8,356,994	9,729,104	86%
Local Roads & Streets	251	22,964	56,996	11,347	24,270	363,533	254,701	192,684	1,337,064	652,018	274,282	275,667	89,160	3,554,685	3,913,715	91%
LOIT 2016 Special Distribution	257	32,338	6,681	-	-	7,140	-	-	1,540	-	523	606	965	49,793	54,624	91%
Local Road & Bridge Grant	265	80,354	-	15,047	-	-	-	-	79,725	-	1,515,955	-	-	1,691,081	1,998,861	85%
MVH Restricted Fund	266	5,161	17	18,970	25,197	16,284	198,559	439,342	537,904	546,373	60,789	660,133	23,695	2,532,426	2,787,218	91%
Major Moves	412	11,933	743	627,146	5,696	23,186	4,203	18,102	103,083	4,889	6,014	84,207	435,507	1,324,708	1,898,226	70%
Project ReLeaf	655	28,761	28,704	28,678	28,673	29,071	28,712	28,781	28,756	28,798	30,441	59,774	61,348	410,497	433,460	95%
<b>Sub Total</b>		1,065,919	797,316	1,384,863	641,447	1,215,913	1,069,335	1,580,808	2,312,007	2,017,369	3,071,697	1,499,462	1,264,049	17,920,184	20,815,208	86%
<b>Solid Waste</b>																
Solid Waste Operations	610	565,035	528,183	420,520	276,632	662,038	402,773	837,012	615,624	486,338	585,997	472,402	413,521	6,266,076	6,352,613	99%
Solid Waste Capital	611	185,051	147,686	-	102,029	146,921	1,782	77,662	147,604	-	76,259	147,075	-	1,032,069	1,325,349	78%
<b>Sub Total</b>		750,086	675,869	420,520	378,661	808,958	404,555	914,674	763,228	486,338	662,256	619,477	413,521	7,298,145	7,677,962	95%

City of South Bend  
Expenditures by Activity

Period Ending: December 31, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Water Works</b>																
Water Works Operations	620	1,733,145	1,809,307	1,661,269	1,513,685	1,986,744	1,288,733	2,002,916	1,828,917	1,837,397	1,747,520	1,573,368	1,617,437	20,600,437	22,536,789	91%
Water Works Capital	622	29,304	56,473	164,318	192	143,899	14,750	-	174,212	53,198	1,527	2,545	118,070	758,488	1,178,605	64%
Water Works Deposit	624	2,189	1,725	2,657	1,886	1,422	1,260	2,060	630	935	487	345	853	16,448	20,000	82%
Water Works Sinking (Debt Service)	625	2,868	906	894	840	745	221,749	1,067	877	637	370	294	1,279,958	1,511,205	1,841,486	82%
Water Works Bond Reserve	626	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000	20,000	100%
Water Works Reserve Oper & Maint	629	4,934	3,895	6,027	4,272	3,219	2,842	4,617	1,420	2,119	1,104	795	1,967	37,210	40,000	93%
<b>Sub Total</b>		1,772,440	1,872,306	1,835,166	1,520,875	2,136,029	1,529,332	2,010,660	2,006,057	1,894,285	1,751,008	1,577,346	3,038,285	22,943,788	25,636,880	89%
<b>Wastewater/Sewer/Organic Resources</b>																
Sewer Repair Insurance	640	72,887	61,517	42,251	56,429	68,853	20,880	213,205	53,636	37,333	25,791	71,612	71,703	796,097	905,478	88%
Sewer Division	641	471,391	413,031	413,550	369,127	435,823	579,110	412,550	415,578	670,515	770,311	402,758	463,007	5,816,750	7,025,390	83%
Concrete Crew	641	35,932	40,443	39,640	33,427	32,031	24,921	28,863	34,250	33,769	41,365	33,426	38,444	416,511	535,869	78%
Wastewater Operations	641	1,348,178	9,469,265	1,495,167	1,264,718	9,131,874	1,587,995	1,630,923	1,506,558	1,420,777	1,519,020	1,228,439	1,757,559	33,360,472	34,821,202	96%
Organic Resources	641	245,161	147,296	96,946	69,813	126,570	140,298	218,943	131,341	92,666	95,474	158,591	64,553	1,587,652	1,664,434	95%
Sewage Works Capital	642	361,864	9,094	1,588,512	36,573	15,705	330,979	35,926	765,420	298,779	-	-	805,281	4,248,134	6,691,840	63%
Sewage Works Reserve Oper & Maint	643	9,459	7,459	11,486	8,141	6,134	5,415	8,799	2,705	4,038	2,105	1,515	3,749	71,004	120,000	59%
Sewage Works Sinking (Debt Service)	649	1,100	550	-	750	851,995	-	-	-	194,271	-	5,867,580	6,748,924	13,665,170	14,028,820	97%
Sewage Works Debt Service Reserve	653	-	-	-	-	-	-	-	-	322,566	-	-	-	322,566	322,566	100%
Sewage Works Customer Deposit	654	685	567	919	687	541	513	904	277	412	223	166	424	6,318	25,000	25%
<b>Sub Total</b>		2,546,657	10,149,223	3,688,471	1,839,666	10,669,525	2,690,112	2,550,112	2,909,765	3,075,125	2,454,289	7,764,086	9,953,643	60,290,674	66,140,599	91%
<b>Storm Water Fees</b>																
Storm Sewer Fund	667	19,426	4,000	-	-	-	4,286	289	767	52,556	3,858	11,932	7,209	104,322	106,136	98%
<b>Sub Total</b>		19,426	4,000	-	-	-	4,286	289	767	52,556	3,858	11,932	7,209	104,322	106,136	98%
<b>Total Public Works</b>		<b>6,154,528</b>	<b>13,498,714</b>	<b>7,329,020</b>	<b>4,380,649</b>	<b>14,830,426</b>	<b>5,697,621</b>	<b>7,056,543</b>	<b>7,991,823</b>	<b>7,525,672</b>	<b>7,943,108</b>	<b>11,472,303</b>	<b>14,676,706</b>	<b>108,557,113</b>	<b>120,376,785</b>	90%
<b>Department of Community Investment</b>																
Studebaker/Oliver Revitalizing Grant	209	23,029	12,654	107,835	5,475	6,832	3,898	54,512	15,107	18,211	10,402	4,365	12,612	274,931	838,793	33%
State Grant	210	4,882	9,764	18,003	-	14,645	19,955	-	5,459	22,884	-	-	32,770	128,362	642,658	20%
DCI Operating	211	235,920	232,372	214,865	194,397	316,841	203,208	198,771	197,342	198,720	315,196	222,188	240,122	2,769,940	3,139,314	88%
DCI Grants	212	271,478	174,307	149,054	63,614	118,831	169,727	50,786	670,198	212,466	197,245	189,684	302,590	2,569,980	6,364,552	40%
UDAG	410	10,000	-	-	10,000	-	-	10,000	-	-	10,000	-	-	40,000	40,000	100%
<b>Total Dept of Community Investment</b>		<b>545,309</b>	<b>429,096</b>	<b>489,756</b>	<b>273,486</b>	<b>457,149</b>	<b>396,788</b>	<b>314,069</b>	<b>888,106</b>	<b>452,282</b>	<b>532,843</b>	<b>416,237</b>	<b>588,094</b>	<b>5,783,213</b>	<b>11,025,317</b>	52%
<b>Code Enforcement</b>																
Unsafe Building	219	17,951	12,908	3,583	1,804	37,015	1,810	20,951	1,960	2,450	16,658	10,720	13,941	141,751	156,090	91%
Rental Units Regulation	221	14,675	10,902	14,595	14,880	20,723	14,880	14,880	14,880	15,097	20,133	14,741	12,377	182,762	321,152	57%
Neighborhood Code Enforcement	230	168,615	158,787	149,833	143,617	189,116	149,899	213,800	176,598	173,590	219,240	177,681	163,947	2,084,724	2,718,836	77%
Animal Care & Control	230	34,570	26,423	37,079	43,141	32,688	45,771	31,712	32,173	42,960	45,743	30,179	11,832	414,272	567,082	73%
NEAT Crew	230	87,447	81,266	72,413	63,702	75,130	70,445	93,349	81,153	70,929	87,138	65,999	85,855	934,825	1,033,704	90%
<b>Total Code Enforcement</b>		<b>323,259</b>	<b>290,286</b>	<b>277,502</b>	<b>267,144</b>	<b>354,672</b>	<b>282,805</b>	<b>374,692</b>	<b>306,764</b>	<b>305,025</b>	<b>388,912</b>	<b>299,320</b>	<b>287,953</b>	<b>3,758,333</b>	<b>4,796,865</b>	78%
<b>Building Department</b>																
Building Dept Operations	600	137,003	117,302	117,140	114,913	154,291	113,791	130,767	110,795	111,493	144,776	117,928	116,479	1,486,678	1,684,957	88%
<b>Total Building Department</b>		<b>137,003</b>	<b>117,302</b>	<b>117,140</b>	<b>114,913</b>	<b>154,291</b>	<b>113,791</b>	<b>130,767</b>	<b>110,795</b>	<b>111,493</b>	<b>144,776</b>	<b>117,928</b>	<b>116,479</b>	<b>1,486,678</b>	<b>1,684,957</b>	88%
<b>Liability Insurance</b>																
Safety & Risk Management	226	15,303	14,402	14,729	14,924	18,290	18,806	6,504	12,833	8,321	10,759	8,038	8,571	151,479	209,817	72%
Business Insurance	226	42,618	-	24,043	-	-	24,043	646,667	24,043	-	-	-	-	761,414	815,000	93%
Liability Insurance	226	116,320	71,358	56,621	59,979	4,711	103,577	26,810	31,650	67,680	27,905	29,038	26,786	622,434	1,445,257	43%
Workers Compensation	226	349,508	132,252	80,035	72,527	37,889	86,214	189,072	50,180	32,103	69,905	54,805	56,938	1,211,428	1,522,342	80%
Catastrophic Events	226	-	1,559	-	-	-	-	740,000	168,740	-	508	-	-	910,806	928,306	98%
<b>Total Liability Insurance</b>		<b>523,750</b>	<b>219,570</b>	<b>175,428</b>	<b>147,431</b>	<b>60,890</b>	<b>232,640</b>	<b>1,609,054</b>	<b>287,445</b>	<b>108,104</b>	<b>109,077</b>	<b>91,881</b>	<b>92,294</b>	<b>3,657,562</b>	<b>4,920,723</b>	74%

City of South Bend  
Expenditures by Activity

Period Ending: December 31, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Central Services</b>																
Equipment Services	222	545,711	570,343	545,756	474,629	442,905	524,730	626,688	580,372	671,389	733,307	319,657	682,458	6,717,945	8,009,825	84%
Central Stores	222	26	-	-	-	-	-	-	-	-	-	-	-	26	26	99%
Print Shop	222	2,863	835	1,855	-	1,670	835	835	835	835	835	835	1,613	13,844	14,359	96%
Radio Shop	222	14,381	17,817	14,218	13,958	26,765	19,353	19,284	19,188	18,904	27,404	18,632	19,401	229,304	275,432	83%
Building Maintenance	222	15,913	14,821	14,050	14,674	20,051	14,838	14,350	13,640	13,512	15,162	14,066	15,673	180,749	213,243	85%
Facilities Management	222	9,015	7,154	4,840	6,710	11,868	8,480	8,480	8,490	8,480	11,640	7,955	8,585	101,697	122,143	83%
Electric & Gas Utilities	222	-	86,925	2,450	(89,374)	-	-	-	-	-	-	-	-	-	4,994,540	0%
Central Services Capital	224	86,325	-	5,501	-	-	-	50,167	-	-	4,217	11,023	53,117	210,349	253,464	83%
<b>Total Central Services</b>		<b>674,232</b>	<b>697,895</b>	<b>588,669</b>	<b>420,597</b>	<b>503,258</b>	<b>568,236</b>	<b>719,804</b>	<b>622,525</b>	<b>713,120</b>	<b>792,564</b>	<b>372,167</b>	<b>780,847</b>	<b>7,453,915</b>	<b>13,883,032</b>	<b>54%</b>
<b>Capital &amp; Debt Service Funds</b>																
2017 Park Bond Debt Service	312	576,833	-	-	-	-	-	596,133	-	-	-	-	-	1,172,965	1,172,968	100%
2018 Fire Station #9 Debt Service	350	173,866	-	-	-	-	-	167,366	-	-	-	-	-	341,231	341,231	100%
COIT	404	1,716,508	1,824,676	759,880	818,341	830,519	1,249,441	1,602,310	1,491,923	633,149	694,754	1,272,571	1,447,582	14,341,653	15,492,217	93%
Cumulative Capital Development	406	82,580	26,958	5,705	-	93,258	-	132,350	26,958	-	60,442	107,261	(6,033)	529,479	600,786	88%
Cumulative Capital Improvement	407	20,837	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	27,603	20,833	20,833	256,770	430,000	60%
EDIT	408	921,977	1,172,714	1,330,750	859,453	1,149,512	830,810	523,144	1,212,932	609,234	1,004,898	816,855	2,038,000	12,470,279	14,419,390	86%
2018 Fire Station #9 Bond Capital	451	-	62,840	-	-	932	-	25,539	-	-	-	-	-	89,311	89,311	100%
2018 Zoo Bond Capital	453	-	10,493	4,110	-	22,827	-	11,856	-	44,108	27,829	-	-	121,222	133,581	91%
2017 Park Bond Capital	471	108,860	46,151	97,513	-	185,609	146,832	474,202	671,630	603,635	542,446	150,067	200,075	3,227,021	3,227,022	100%
Equipment / Vehicle Leasing	750	337,998	57,965	271,767	-	-	-	1,752	-	-	0	-	-	669,482	669,484	100%
Redevelopment Authority Debt Service	752	-	1,235,778	-	-	358,606	-	-	1,236,278	1,200	-	29,950	1,200	2,863,013	2,865,613	100%
South Bend Building Corporation	755	-	1,433,563	-	-	-	-	-	1,194,023	-	1,250	1,100	33	2,629,968	2,630,085	100%
2015 Smart Streets Bond Debt Service	756	-	854,234	-	1,650	-	-	-	856,809	-	-	-	-	1,712,694	1,713,044	100%
2015 Park Bond Debt Service	757	-	188,891	-	-	-	-	-	192,241	-	-	-	-	381,131	382,131	100%
2017 Eddy St. Commons Bond Capital	759	215,224	-	59,509	253,889	294,266	348,642	259,548	777,370	-	1,120,518	-	-	3,328,966	3,328,966	100%
2017 Eddy St. Commons Bond Debt	760	-	648,125	-	-	-	-	-	742,500	-	-	-	-	1,390,625	1,391,625	100%
<b>Total Capital &amp; Debt Service</b>		<b>4,154,683</b>	<b>7,583,222</b>	<b>2,550,067</b>	<b>1,954,167</b>	<b>2,956,362</b>	<b>2,596,558</b>	<b>3,815,031</b>	<b>8,423,497</b>	<b>1,912,159</b>	<b>3,479,740</b>	<b>2,398,636</b>	<b>3,701,690</b>	<b>45,525,811</b>	<b>48,887,453</b>	<b>93%</b>
<b>Other</b>																
<b>Internal Service Funds</b>																
IT / Innovation /311 Call Center	279	748,388	608,908	751,141	370,777	659,154	801,537	483,084	1,230,170	394,655	726,988	587,224	513,814	7,875,840	8,383,124	94%
Employee Benefits	711	1,546,127	1,398,744	1,249,983	1,203,639	827,425	788,137	1,264,375	1,308,238	1,323,335	836,244	2,491,189	1,307,529	15,544,965	18,322,786	85%
Unemployment Comp	713	-	8,809	7,432	3,943	8,878	23,674	6,413	21,340	25,584	35,999	11,872	3,506	157,449	178,000	88%
Parental Leave Fund	714	7,236	4,116	13,153	15,290	22,916	6,049	2,430	4,848	8,159	27,366	3,737	4,638	119,938	253,846	47%
<b>Sub Total</b>		<b>2,301,751</b>	<b>2,020,576</b>	<b>2,021,709</b>	<b>1,593,650</b>	<b>1,518,373</b>	<b>1,619,396</b>	<b>1,756,302</b>	<b>2,564,596</b>	<b>1,751,733</b>	<b>1,626,597</b>	<b>3,094,022</b>	<b>1,829,487</b>	<b>23,698,192</b>	<b>27,137,756</b>	<b>87%</b>
<b>Miscellaneous</b>																
Gift, Donation, Bequest	217	13,429	111,571	23,387	15,425	36,305	21,789	75,684	26,376	32,430	35,674	26,442	34,781	453,294	536,618	84%
Loss Recovery	227	-	-	-	-	-	-	-	126,896	-	3,474	-	-	130,370	130,370	100%
Human Rights Federal Grants	258	14,659	18,902	16,303	12,679	20,083	17,569	20,495	18,008	12,659	24,920	16,159	20,492	212,926	270,640	79%
COVID-19 Response	264	-	-	-	-	224,508	230,356	992,316	280,662	383,939	3,481,492	251,281	188,719	6,033,275	6,622,051	91%
Industrial Revolving Fund	754	-	1,046	10,220	9,589	1,051	17,573	8,600	10,685	7,692	7,587	13,313	16,669	104,026	149,000	70%
<b>Sub Total</b>		<b>28,087</b>	<b>131,520</b>	<b>49,911</b>	<b>37,693</b>	<b>281,948</b>	<b>287,288</b>	<b>1,097,095</b>	<b>462,626</b>	<b>436,720</b>	<b>3,553,147</b>	<b>307,195</b>	<b>260,661</b>	<b>6,933,890</b>	<b>7,708,679</b>	<b>90%</b>
<b>Fiduciary Funds</b>																
Fire Pension	701	359,412	355,948	365,951	353,627	350,802	356,346	348,169	342,910	344,114	344,758	344,272	342,947	4,209,256	4,799,311	88%
Police Pension	702	513,423	534,681	496,168	655,677	500,381	500,046	496,652	509,011	494,692	505,279	492,953	492,034	6,190,998	6,241,405	99%
<b>Sub Total</b>		<b>872,835</b>	<b>890,629</b>	<b>862,119</b>	<b>1,009,304</b>	<b>851,183</b>	<b>856,392</b>	<b>844,821</b>	<b>851,922</b>	<b>838,806</b>	<b>850,037</b>	<b>837,225</b>	<b>834,981</b>	<b>10,400,254</b>	<b>11,040,716</b>	<b>94%</b>
<b>Total Other</b>		<b>3,202,673</b>	<b>3,042,725</b>	<b>2,933,738</b>	<b>2,640,647</b>	<b>2,651,505</b>	<b>2,763,076</b>	<b>3,698,218</b>	<b>3,879,143</b>	<b>3,027,259</b>	<b>6,029,781</b>	<b>4,238,441</b>	<b>2,925,129</b>	<b>41,032,336</b>	<b>45,887,150</b>	<b>89%</b>
<b>Total Civil City</b>		<b>25,144,342</b>	<b>33,523,906</b>	<b>22,768,271</b>	<b>17,229,254</b>	<b>31,890,691</b>	<b>20,451,358</b>	<b>26,127,427</b>	<b>30,079,209</b>	<b>21,805,019</b>	<b>28,999,409</b>	<b>28,958,945</b>	<b>31,655,930</b>	<b>318,633,760</b>	<b>364,994,362</b>	<b>87%</b>

City of South Bend  
Expenditures by Activity

Period Ending: December 31, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Redevelopment Commission Controlled Funds</b>																
<b>Tax Increment Financing Funds</b>																
TIF River West Develop Area	324	5,137,847	1,905,977	648,715	861,035	1,086,298	642,114	5,171,204	1,123,784	731,690	3,746,142	415,528	2,549,785	24,020,117	35,463,068	68%
TIF West Washington	422	-	10,956	-	22,929	78,414	(22,929)	39,589	-	1,917	18,800	903	2,143	152,721	754,843	20%
TIF River East Develop (NE Dev)	429	516,749	15,162	396,024	1,772	68,638	580,892	188,438	1,056,517	2,092,834	345,966	-	238,305	5,501,295	8,445,284	65%
TIF Southside Development #1	430	30,337	46,399	-	13,175	3,375	-	10,721	8,775	55,714	37,560	-	10,968	217,025	6,362,366	3%
TIF Douglas Road	435	14,050	20,758	10,275	-	-	28,665	21,395	-	1,000	-	-	-	96,143	170,318	56%
TIF River East Residential (NE Res)	436	1,885,125	246,664	-	-	-	-	1,979,000	246,664	1,500	-	-	-	4,358,953	4,385,000	99%
<b>Sub Total</b>		7,584,107	2,245,916	1,055,014	898,910	1,236,724	1,228,742	7,410,346	2,435,740	2,884,655	4,148,468	416,430	2,801,200	34,346,252	55,580,878	62%
<b>Redevelopment Funds</b>																
Redevelopment General	433	41,850	29,105	90,388	532,180	96,131	14,125	(276,197)	11,400	11,018	-	20,193	100,000	670,193	1,262,553	53%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	752	0%
2018 TIF Park Bond Capital	452	28,484	224,666	266,461	203,940	237,317	144,833	7,996	7,705	279,769	32,733	33,925	46,528	1,514,357	1,651,405	92%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
<b>Sub Total</b>		70,334	253,771	356,848	736,120	333,448	158,958	(268,201)	19,105	290,787	32,733	54,118	146,528	2,184,550	2,964,711	74%
<b>Debt Service Funds</b>																
Airport Debt Reserve 2003	315	1,773	1,398	2,153	1,526	1,150	1,015	1,649	507	757	394	284	703	13,309	20,000	67%
Redevelop Bond - Palais Royale	328	2,964	2,338	3,599	2,551	1,922	1,697	2,757	848	1,265	660	475	1,175	22,251	40,000	56%
2019 South Shore Double Tracking	352	-	-	-	-	-	-	-	517,313	-	-	-	-	517,313	517,314	100%
<b>Sub Total</b>		4,737	3,736	5,752	4,077	3,072	2,712	4,407	518,668	2,022	1,054	759	1,877	552,873	577,314	96%
<b>Total Redevelopment Funds</b>		7,659,178	2,503,422	1,417,615	1,639,108	1,573,244	1,390,412	7,146,551	2,973,513	3,177,464	4,182,255	471,307	2,949,606	37,083,676	59,122,903	63%
<b>Total Expenditures</b>		32,803,521	36,027,328	24,185,885	18,868,361	33,463,935	21,841,770	33,273,978	33,052,722	24,982,483	33,181,664	29,430,252	34,605,536	355,717,435	424,117,265	84%

City of South Bend  
Outstanding Debt

Fiscal Year 2020

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 12/31/19	2020 Additions	2020 Principal	2020 Interest	Debt at 12/31/20	2020 Total Debt Payments
<b>Civil City Debt</b>													
<b>Capital Leases</b>													
140	2015 Vehicle/Equip Lease No. 1	2015	N/A	2020	Various	Biannual	3,425,274	705,331	-	705,331	7,335	-	712,665
144	2015 Vehicle Lease No. 2	2015	N/A	2020	Various	Biannual	1,267,183	261,372	-	261,372	3,023	-	264,395
147	2016 Central Services - Print Shop Copier	2016	N/A	2020	222	Monthly	32,525	9,527	-	7,082	333	2,445	7,416
148	2016 Central Services - Print Shop Copier	2016	N/A	2020	222	Monthly	11,413	3,343	-	2,485	117	858	2,602
149	2016 Vehicle/Equip Lease No. 1	2016	N/A	2021	Various	Biannual	3,339,830	1,029,594	-	683,661	13,733	345,933	697,394
150	2016 HP Computer Lease #12	2016	N/A	2020	Various	Monthly	17,440	1,716	-	1,716	12	-	1,728
152	2016 Vehicle/Equip Lease No. 2	2016	N/A	2021	Various	Biannual	3,992,549	1,635,511	-	811,554	21,822	823,956	833,376
153	2016 Vehicle/Equip Lease Amendment No. 1	2016	N/A	2021	201	Biannual	78,808	32,242	-	15,999	430	16,243	16,429
154	2016 Vehicle/Equip Lease No. 3	2016	N/A	2021	Various	Biannual	1,256,097	513,565	-	254,866	6,742	258,698	261,609
155	2016 HP Computer Lease #13	2016	N/A	2020	Various	Monthly	156,029	44,742	-	44,742	1,287	-	46,029
158	2017 Vehicle/Equip Lease No. 1	2017	N/A	2022	Various	Biannual	2,916,500	1,795,215	-	586,107	34,193	1,209,108	620,300
160	2017 HP Computer Lease #14	2017	N/A	2021	Various	Monthly	10,305	3,710	-	2,538	116	1,171	2,655
162	2017 Vehicle/Equip Lease No. 2	2017	N/A	2022	404	Biannual	1,632,000	997,812	-	326,191	17,820	671,622	344,011
164	2017 HP Computer Lease #16	2017	N/A	2021	Various	Monthly	108,922	52,784	-	26,034	1,953	26,750	27,987
166	2018 Police Radio Equipment Lease Purchase	2018	N/A	2021	404	Biannual	2,240,967	1,152,728	-	568,626	31,374	584,102	600,000
167	2017 HP Computer Lease #15	2018	N/A	2022	279	Monthly	9,698	5,446	-	2,259	179	3,186	2,439
170	2018 HP Computer Lease #17	2018	N/A	2023	279	Monthly	9,092	5,787	-	2,105	217	3,683	2,322
171	2018 Vehicle/Equip Lease #1 (PNC) Sched 1	2018	N/A	2023	Various	Biannual	5,898,310	4,218,910	-	1,161,448	116,387	3,057,462	1,277,836
172	2018 AT&T Lease 1	2018	N/A	2021	279	Monthly	27,101	14,021	-	10,028	474	3,993	10,503
173	2018 Canon Copier Leases 1 & 2	2018	N/A	2021	279	Monthly	297,967	226,182	-	62,392	10,707	163,790	73,099
174	2018 HP Computer Lease #18	2018	N/A	2022	279	Monthly	214,471	149,525	-	48,846	6,713	100,679	55,559
176	2018 AT&T Lease 3	2018	N/A	2021	279	Monthly	16,230	10,628	-	5,891	399	4,737	6,290
177	2018 Vehicle/Equip Lease #2	2018	N/A	2023	Various	Biannual	522,878	356,655	-	36,206	6,299	320,450	42,505
178	2018 Fitness Equipment Lease	2018	N/A	2023	201	Annual	205,473	160,067	-	36,422	10,100	123,645	46,522
179	2019 AT&T Lease 4	2019	N/A	2021	279	Monthly	11,520	8,168	-	4,149	315	4,019	4,464
180	2018 HP Computer Lease #19	2018	N/A	2023	279	Monthly	36,860	28,506	-	8,107	1,194	20,400	9,301
181	2019 Dell Computer Equipment Lease	2019	N/A	2022	279	Biannual	7,984	4,775	-	1,482	345	3,293	1,827
182	2019 Vehicle/Equip Lease #1	2019	N/A	2024	Various	Biannual	1,472,985	1,330,081	-	283,959	28,716	1,046,121	312,676
183	2018 Golf Cart Lease	2018	N/A	2022	201	Annual	146,287	92,015	-	29,188	4,601	62,827	33,789
184	2019 Dell Computer Equipment Lease 2	2019	N/A	2023	279	Annual	51,468	41,896	-	9,920	1,522	31,976	11,442
185	2019 AT&T Lease 5	2019	N/A	2022	279	Monthly	17,310	13,683	-	6,156	586	7,527	6,742
186	2019 Golf Cart Lease	2019	N/A	2023	201	Annual	168,970	138,390	-	32,108	6,920	106,282	39,028
187	2018 HP Computer Lease #21	2019	N/A	2023	279	Monthly	237,388	224,441	-	49,375	10,070	175,066	59,445
188	2019 AT&T Lease 6	2019	N/A	2022	279	Monthly	8,755	7,385	-	3,088	322	4,297	3,410
189	2019 AT&T Lease 7	2019	N/A	2022	279	Monthly	5,400	4,555	-	1,905	199	2,650	2,103
190	2019 Canon Copier Lease 3	2019	N/A	2023	279	Monthly	5,584	4,772	-	1,228	228	3,544	1,456
191	2019 Canon Copier Lease 4	2019	N/A	2023	279	Monthly	3,514	3,130	-	866	148	2,264	1,014
192	2019 Canon Copier Lease 5	2019	N/A	2023	279	Monthly	9,249	8,369	-	2,374	395	5,995	2,769
193	2019 Canon Copier Lease 6	2019	N/A	2023	279	Monthly	11,464	10,812	-	2,919	513	7,894	3,432
194	2019 Dell Equipment Lease 3 (Fire)	2019	N/A	2023	279	Annual	3,800	3,110	-	723	151	2,387	874
195	2019 Wireless Controller Consolidation Lease	2019	N/A	2021	279	Annual	89,329	60,281	-	29,770	1,498	30,510	31,269
196	2019 HP Computer Lease #20	2019	N/A	2023	279	Monthly	24,205	23,798	-	5,451	1,220	18,347	6,672
197	2019 Lease of SmartNet & VOIP	2019	N/A	2022	279	Annual	286,353	286,353	-	93,567	5,727	192,785	99,294
198	2019 AT&T Lease 8	2019	N/A	2022	279	Monthly	6,034	6,034	-	2,076	274	3,958	2,350
199	2019 AT&T Lease 9	2019	N/A	2022	279	Monthly	10,059	9,796	-	3,499	375	6,297	3,874
201	2020 Dell Equipment Lease 4 (Water Works)	2020	N/A	2024	279	Annual	33,000	-	33,000	7,543	-	25,457	7,543
202	2020 HP Computer Lease #22	2020	N/A	2024	279	Monthly	39,800	-	39,800	8,333	1,520	31,467	9,853
203	2020 VLocker Equipment Lease Purchase	2020	N/A	2025	201	Annual	86,961	-	86,961	12,287	1,839	74,673	14,126

City of South Bend  
Outstanding Debt

Fiscal Year 2020

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 12/31/19	2020 Additions	2020 Principal	2020 Interest	Debt at 12/31/20	2020 Total Debt Payments
<b>Civil City Debt</b>													
<b>Capital Leases continued</b>													
204	2020 AT&T Lease 10	2020	N/A	2023	279	Monthly	18,103	-	18,103	4,276	605	13,826	4,881
205	2020 Dell Computer Equipment Lease 5 (equip for Water Works)	2020	N/A	2024	279	Annual	11,455	-	11,455	2,618	-	8,836	2,618
206	2020 HP Computer Lease #23	2020	N/A	2024	279	Monthly	29,652	-	29,652	4,636	752	25,016	5,388
207	2020 Dell Computer Equipment Lease 6 (equip for various depts)	2020	N/A	2023	279	Annual	-	-	217,111	57,865	-	159,246	57,865
208	2020 Canon Copier Lease 7	2020	N/A	2023	279	Monthly	3,575	-	3,575	569	61	3,006	630
209	2020 Vehicle/Equip Lease #1	2020	N/A	2025	Various	Biannual	6,156,108	-	6,156,108	-	-	6,156,108	-
211	2020 Canon Copier Lease 8	2020	N/A	2023	279	Monthly	5,625	-	5,625	324	36	5,301	360
<b>Total City Capital Lease Debt</b>							36,685,854	15,696,764	6,601,388	6,334,265	361,898	15,963,887	6,696,163
<b>Bonds</b>													
25	2012 Water Works Refunding Revenue Bonds	2002	2012	2023	625	Biannual	5,975,000	1,235,000	-	400,000	24,700	835,000	424,700
36	2010 Bldg Corp Lease Rental Rev Refunding Bonds (87.7%)	2001	2010	2021	324	Biannual	8,112,250	850,690	-	561,280	28,503	289,410	589,783
36	2010 Bldg Corp Lease Rental Rev Refunding Bonds (12.3%)	2001	2010	2021	641	Biannual	1,137,750	119,310	-	78,720	3,998	40,590	82,718
39	2012 Bldg Corp Mortgage Refunding Bonds (Fire/Police Bldgs)	2003	2012	2023	324	Biannual	21,335,000	5,040,000	-	1,370,000	185,880	3,670,000	1,555,880
69	2009 Water Works Revenue Bonds, Series B	2009	2019	2030	625	Biannual	2,814,257	2,814,257	-	-	161,117	2,814,257	161,117
80	2020 Sewage Works Refunding Revenue Bonds	2010	2020	2030	649	Biannual	4,830,000	-	4,830,000	150,000	47,227	4,680,000	197,227
93	2011 Sewage Works Revenue Bonds	2011	N/A	2031	649	Biannual	21,500,000	14,535,000	-	975,000	571,500	13,560,000	1,546,500
99	2012 Water Works Revenue Bonds	2012	N/A	2033	625	Biannual	8,300,000	5,840,000	-	375,000	186,236	5,465,000	561,236
101	2012 Sewage Works Revenue Bonds	2012	N/A	2032	649	Biannual	25,000,000	17,660,000	-	1,120,000	422,080	16,540,000	1,542,080
105	2013A Sewage Works Refunding Revenue Bonds	2013	N/A	2024	649	Biannual	14,765,000	3,450,000	-	665,000	66,930	2,785,000	731,930
116	2013 Bldg Corp Mortgage Bonds (Fire St #5 & Training Tower)	2013	N/A	2033	287	Biannual	5,580,000	4,460,000	-	240,000	156,705	4,220,000	396,705
133	2014 St. Joseph County PSAP Revenue Bonds	2014	N/A	2034	408	Monthly	2,657,697	2,014,682	-	136,441	63,019	1,878,241	199,460
141	2015 Redevel Authority Lease Rental Revenue Bonds (Parks)	2015	N/A	2035	408	Biannual	5,605,000	4,760,000	-	225,000	156,131	4,535,000	381,131
145	2015 Sewage Works Refunding Bonds	2015	N/A	2025	649	Biannual	27,440,000	17,200,000	-	2,705,000	344,000	14,495,000	3,049,000
156	2016 Waterworks Refunding Bonds	2016	N/A	2027	625	Biannual	3,300,000	2,035,000	-	260,000	61,050	1,775,000	321,050
163	2017 Taxable Econ. Develop. Revenue Bonds (Eddy St Phase II)	2017	N/A	2037	436	Biannual	25,000,000	24,925,000	-	145,000	1,245,625	24,780,000	1,390,625
165	2017 Park District Bonds, Series 2017A-K	2017	N/A	2033	312	Biannual	14,075,000	12,955,000	-	785,000	387,965	12,170,000	1,172,965
168	2018 General Obligation Bonds (Fire St #9 & Training Classroom)	2018	N/A	2038	287	Biannual	5,045,000	4,800,000	-	195,000	146,231	4,605,000	341,231
175	2018 Econ. Develop. Revenue Bonds (Potawatomi Zoo)	2018	N/A	2034	408	Biannual	3,440,000	3,340,000	-	165,000	155,900	3,175,000	320,900
<b>Total City Bond Debt</b>							205,911,953	128,033,939	4,830,000	10,551,441	4,414,796	122,312,498	14,966,237
<b>Interfund Loan</b>													
82	2010 Interfund Loan from Fund 404 to UDAG Fund 410	2010	N/A	2026	410	Biannual	2,700,000	420,253	-	40,000	-	380,253	40,000
84	2013 Major Moves-Triangle Development Interfund Loan	2011	2013	2029	436	Biannual	1,558,050	1,039,583	-	100,601	20,291	938,982	120,892
85	2013 Major Moves-Eddy Street Commons Interfund Loan	2011	2013	2026	436	Biannual	3,942,529	1,349,319	-	308,782	63,654	1,040,537	372,436
<b>Total City Interfund Loan Debt</b>							8,200,579	2,809,156	-	449,383	83,945	2,359,773	533,328
<b>Loan Payable</b>													
68	2009 Water Works Improvements - State Revolving Fund	2009	N/A	2030	625	Biannual	427,400	267,688	-	23,099	9,021	244,589	32,120
70	2009 Sewage Works Improvements - State Revolving Fund	2009	N/A	2028	649	Biannual	3,297,000	1,748,401	-	176,557	49,130	1,571,844	225,687
139	2015 Century Center Energy QECB Conservation Bond	2015	N/A	2031	672	Biannual	4,167,897	3,655,914	-	285,614	125,482	3,370,300	411,096
<b>Total City Loan Payable Debt</b>							7,892,297	5,672,003	-	485,270	183,633	5,186,733	668,903
<b>Total Civil City Debt</b>							258,690,683	152,211,861	11,431,388	17,820,359	5,044,272	145,822,891	22,864,631

City of South Bend  
Outstanding Debt

Fiscal Year 2020

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 12/31/19	2020 Additions	2020 Principal	2020 Interest	Debt at 12/31/20	2020 Total Debt Payments
<b>Redevelopment Commission Debt</b>													
<b>Capital Leases</b>													
13	2006 Main/Colfax Garage - Transpo Lease (Parking Garage Purch)	2006	N/A	2025	324	Biannual	2,510,278	1,025,777	-	150,570	49,430	875,207	200,000
<b>Total Redevelopment Capital Lease Debt</b>							2,510,278	1,025,777	-	150,570	49,430	875,207	200,000
<b>Interfund Loans</b>													
86	2010 Interfund Loan from Fund 209 to River West TIF Fund 324	2011	N/A	2020	324	Annual	500,000	100,000	-	100,000	-	-	100,000
<b>Total Redevelopment Interfund Loan Debt</b>							500,000	100,000	-	100,000	-	-	100,000
<b>Loans Payable</b>													
3	2001 Indiana Develop. Finance Authority (Bosch) - Nonforgivable	2001	N/A	2021	210	Qtrly	1,040,000	105,236	-	69,632	2,379	35,604	72,010
<b>Total Redevelopment Loan Payable Debt</b>							1,040,000	105,236	-	69,632	2,379	35,604	72,010
<b>Revenue Bonds</b>													
5	2011A Indiana Bond Bank Special Program Bonds (TIF A)	2003	2011	2024	324	Biannual	19,795,000	8,365,000	-	1,510,000	402,740	6,855,000	1,912,740
6	2011A Indiana Bond Bank Special Program Bonds (TIF B)	2003	2011	2024	324	Biannual	14,420,000	4,765,000	-	860,000	229,400	3,905,000	1,089,400
12	2014 Redev District Special Taxing District Refunding Bonds	2002	2014	2022	324	Biannual	6,620,000	925,000	-	455,000	27,750	470,000	482,750
54	2015 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2015	2027	436	Biannual	36,000,000	25,995,000	-	1,465,000	1,007,056	24,530,000	2,472,056
62	2013 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2013	2026	324	Biannual	4,655,000	2,245,000	-	325,000	63,556	1,920,000	388,556
135	2015 Redev Authority Lease Rental Revenue Bonds (Smart Streets)	2015	N/A	2037	324	Biannual	25,000,000	22,630,000	-	1,000,000	711,044	21,630,000	1,711,044
169	2018 Redev District Revenue Bonds (Parks Improvements)	2018	N/A	2033	324	Biannual	11,995,000	10,930,000	-	675,000	317,800	10,255,000	992,800
200	2019 South Shore Double Tracking Bonds	2019	N/A	2030	324	Biannual	7,985,000	7,985,000	-	270,000	247,313	7,715,000	517,313
210	2020 TIF Library Bonds	2020	N/A	2037	324	Biannual	4,225,000	-	4,225,000	-	-	4,225,000	-
<b>Total Redevelopment Revenue Bond Debt</b>							130,695,000	83,840,000	4,225,000	6,560,000	3,006,659	81,505,000	9,566,659
<b>Total Redevelopment Commission Debt</b>							134,745,278	85,071,013	4,225,000	6,880,202	3,058,468	82,415,811	9,938,669
<b>Total Debt</b>							393,435,961	237,282,874	15,656,388	24,700,561	8,102,740	228,238,702	32,803,301



City of South Bend  
Staffing Headcount

December 31, 2020

Full-Time Staffing Summary by Fund

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>101 - General Fund</b>													
Mayor's Office	8	7	8	8	8	8	8	8	8	8	7	7	7
Community Initiatives	2	2	2	2	2	2	2	2	2	2	2	2	2
City Clerk	5	5	4	5	5	5	5	5	4	5	5	5	5
Common Council	9	9	9	9	9	9	8	9	9	9	9	9	9
Controller's Office	21	20	19	19	20	20	20	20	20	20	20	20	20
Morris Performing Arts Center	9	9	9	8	8	8	8	8	8	8	8	8	7
Palais Royale Ballroom	2	2	2	2	2	2	2	2	2	2	2	2	2
Human Resources	6	6	6	6	6	6	6	5	5	5	5	6	6
Diversity & Inclusion	3	1	1	3	3	3	3	3	3	3	3	3	3
Legal Department	11	10	10	9	11	11	11	11	11	11	11	12	11
Engineering	24	22	22	22	22	24	24	24	24	24	24	24	24
Office of Sustainability	1	1	1	1	1	1	1	1	1	1	1	1	1
AmeriCorps Grant Program	2	1	1	1	1	1	1	1	1	1	1	1	1
Police Department	235	218	218	221	219	218	221	219	219	219	218	221	222
Police Crime Lab	7	7	7	7	7	7	7	7	7	7	7	7	7
Fire Department	219	218	217	213	212	211	212	212	213	214	214	214	212
EMS	4	3	4	4	4	4	4	4	4	4	4	4	4
Human Rights	3	3	3	3	3	3	3	3	3	3	3	2	3
	<b>571</b>	<b>544</b>	<b>543</b>	<b>543</b>	<b>543</b>	<b>543</b>	<b>546</b>	<b>544</b>	<b>544</b>	<b>546</b>	<b>544</b>	<b>548</b>	<b>546</b>
<b>201 - Parks &amp; Recreation</b>													
Administration	7	7	7	7	7	7	7	7	7	7	7	7	5
Maintenance	47	47	47	48	48	48	48	48	48	48	48	47	48
Golf Courses	8	8	8	8	8	8	8	8	7	7	8	8	8
Recreation	23	22	23	23	23	23	23	22	21	21	20	20	20
Marketing & Events	11	9	9	9	9	9	9	9	9	9	10	10	9
	<b>96</b>	<b>93</b>	<b>94</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>94</b>	<b>92</b>	<b>92</b>	<b>93</b>	<b>92</b>	<b>90</b>
<b>202/266 - Motor Vehicle Highway</b>													
Streets/Traffic & Lighting	52	48	50	51	51	50	50	48	47	49	49	50	52
Curb & Sidewalk	8	7	7	8	8	8	8	8	8	8	8	8	7
	<b>60</b>	<b>55</b>	<b>57</b>	<b>59</b>	<b>59</b>	<b>58</b>	<b>58</b>	<b>56</b>	<b>55</b>	<b>57</b>	<b>57</b>	<b>58</b>	<b>59</b>
<b>211 - Dept of Community Investment Admin</b>													
DCI	<b>28</b>	<b>25</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>25</b>	<b>28</b>	<b>29</b>
<b>221 - Landlord Registration Fund</b>													
Rental Unit Inspection	<b>4</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

City of South Bend  
Staffing Headcount

December 31, 2020

Full-Time Staffing Summary by Fund

222 - Central Services

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Equipment Services	31	27	28	27	28	28	27	28	28	28	28	28	28
Building Maintenance	3	3	3	3	3	3	3	3	3	2	3	3	3
Radio Shop	3	3	3	3	3	3	3	3	3	3	3	3	3
Facilities Management	1	1	1	1	1	1	1	1	1	1	1	1	1
	<b>38</b>	<b>34</b>	<b>35</b>	<b>34</b>	<b>35</b>	<b>35</b>	<b>34</b>	<b>35</b>	<b>35</b>	<b>34</b>	<b>35</b>	<b>35</b>	<b>35</b>

226 - Liability Insurance

Safety & Risk	2	2	2	2	2	1	1	1	1	1	1	1	1
Liability Insurance	1	-	-	-	-	-	-	1	1	1	1	1	1
	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

230 - Code Enforcement Fund

Neighborhood Code Enforce.	26	17	16	17	17	17	18	18	18	18	18	18	18
Animal Resource Center	1	9	9	9	9	9	9	9	9	9	8	8	9
NEAT Crew	3	4	4	4	4	4	4	4	4	4	4	4	4
	<b>30</b>	<b>30</b>	<b>29</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>30</b>	<b>30</b>	<b>31</b>

249 - Public Safety LOIT

Police Department	46	50	50	46	46	46	46	46	45	45	45	45	42
Fire Department	46	41	41	45	45	45	44	43	42	41	41	41	41
	<b>92</b>	<b>91</b>	<b>91</b>	<b>91</b>	<b>91</b>	<b>91</b>	<b>90</b>	<b>89</b>	<b>87</b>	<b>86</b>	<b>86</b>	<b>86</b>	<b>83</b>

258 - Human Rights Federal Grants

EEOC	1	1	1	1	1	1	1	1	1	1	1	1	1
HUD	1	1	1	1	1	1	1	1	1	1	1	1	1
	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

279 - IT / Innovation / 311 Call Center

311 Call Center	7	7	7	7	7	7	7	7	7	7	7	7	7
Innovation & Technology	23	21	21	21	21	21	22	23	23	23	23	23	22
	<b>30</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>29</b>

600 - Consolidated Building Fund

Building Department	<b>15</b>	<b>15</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>15</b>
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610 - Solid Waste

Solid Waste	<b>24</b>	<b>23</b>	<b>23</b>	<b>25</b>	<b>23</b>	<b>23</b>	<b>24</b>	<b>24</b>	<b>23</b>	<b>22</b>	<b>20</b>	<b>21</b>	<b>22</b>
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620 - Water Works

Water Works	<b>67</b>	<b>62</b>	<b>64</b>	<b>65</b>	<b>65</b>	<b>66</b>	<b>65</b>	<b>63</b>	<b>63</b>	<b>65</b>	<b>66</b>	<b>66</b>	<b>63</b>
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640 - Sewer Insurance

Sewer Repair	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
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City of South Bend  
Staffing Headcount

December 31, 2020

Full-Time Staffing Summary by Fund

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>641 - Sewage Works</b>												
Sewers	35	34	32	34	34	34	33	35	35	35	35	35
Concrete Crew	4	4	4	3	3	3	3	4	4	4	4	4
Wastewater	44	43	41	43	43	43	43	43	43	43	42	42
Organic Resources	6	6	6	6	6	6	6	6	6	6	6	6
<b>89</b>	<b>87</b>	<b>83</b>	<b>86</b>	<b>86</b>	<b>86</b>	<b>85</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>87</b>	<b>87</b>	<b>87</b>

**670 - Century Center**

Century Center	8	6	6	7	7	7	7	7	7	7	7	5
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<b>Total Full-Time Employees by Fund</b>	<b>1,159</b>	<b>1,101</b>	<b>1,102</b>	<b>1,111</b>	<b>1,110</b>	<b>1,109</b>	<b>1,111</b>	<b>1,108</b>	<b>1,102</b>	<b>1,105</b>	<b>1,104</b>	<b>1,112</b>	<b>1,103</b>
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Full-Time Staffing Summary by Activity

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>General Government</b>												
Mayor's Office	8	7	8	8	8	8	8	8	8	7	7	7
Community Initiatives	2	2	2	2	2	2	2	2	2	2	2	2
City Clerk	5	5	4	5	5	5	5	4	5	5	5	5
Common Council	9	9	9	9	9	9	8	9	9	9	9	9
Controller's Office	21	20	19	19	20	20	20	20	20	20	20	20
Human Resources	6	6	6	6	6	6	5	5	5	5	6	6
Diversity & Inclusion	3	1	1	3	3	3	3	3	3	3	3	3
Legal Department	11	10	10	9	11	11	11	11	11	11	12	11
<b>65</b>	<b>60</b>	<b>59</b>	<b>61</b>	<b>64</b>	<b>64</b>	<b>63</b>	<b>63</b>	<b>62</b>	<b>63</b>	<b>62</b>	<b>64</b>	<b>63</b>

**Code Enforcement / Animal Resource Center**

	34	32	32	33	33	33	34	34	34	34	33	34
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**Dept. of Community Investment**

	28	25	24	24	24	24	24	24	24	24	25	29
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**Venues, Parks & Arts**

Parks & Recreation	96	93	94	95	95	95	94	92	92	93	92	90
Morris PAC & Palais Royale	11	11	11	10	10	10	10	10	10	10	10	9
Century Center	8	6	6	7	7	7	7	7	7	7	7	5
<b>115</b>	<b>110</b>	<b>111</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>111</b>	<b>109</b>	<b>109</b>	<b>110</b>	<b>109</b>	<b>104</b>

**Public Safety**

Police - Sworn Officers	237	226	226	226	224	223	225	224	224	224	224	230	228
Police - Civilians	45	43	43	42	42	42	42	42	42	42	41	43	40
Police - Police Recruit	6	6	6	6	6	6	7	6	5	5	5	-	3
Fire/EMS - Sworn Firefighters	256	253	253	255	254	253	253	252	252	252	252	252	250
Fire/EMS - Civilians	7	7	7	7	7	7	7	7	7	7	7	7	7
Fire/EMS - Fire Recruits	6	2	2	-	-	-	-	-	-	-	-	-	-
<b>557</b>	<b>537</b>	<b>537</b>	<b>536</b>	<b>533</b>	<b>531</b>	<b>534</b>	<b>531</b>	<b>530</b>	<b>530</b>	<b>529</b>	<b>532</b>	<b>528</b>	

City of South Bend  
Staffing Headcount

December 31, 2020

Full-Time Staffing Summary by Activity

Public Works

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Engineering	24	22	22	22	22	24	24	24	24	24	24	24	24
Office of Sustainability	1	1	1	1	1	1	1	1	1	1	1	1	1
AmeriCorps Grant Program	2	1	1	1	1	1	1	1	1	1	1	1	1
Streets & Sewers	101	95	95	98	98	97	96	97	96	98	98	99	100
Solid Waste	24	23	23	25	23	23	24	24	23	22	20	21	22
Wastewater	44	43	41	43	43	43	43	43	43	43	42	42	42
Organic Resources	6	6	6	6	6	6	6	6	6	6	6	6	6
Water Works	67	62	64	65	65	66	65	63	63	65	66	66	63
	<b>269</b>	<b>253</b>	<b>253</b>	<b>261</b>	<b>259</b>	<b>261</b>	<b>260</b>	<b>259</b>	<b>257</b>	<b>260</b>	<b>258</b>	<b>260</b>	<b>259</b>

Liability Insurance/Safety & Risk

	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
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Innovation & Technology / 311 Call Center

	<b>30</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>29</b>
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Central Services

	<b>38</b>	<b>34</b>	<b>35</b>	<b>34</b>	<b>35</b>	<b>35</b>	<b>34</b>	<b>35</b>	<b>35</b>	<b>34</b>	<b>35</b>	<b>35</b>	<b>35</b>
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Building Department

	<b>15</b>	<b>15</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>15</b>
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Human Rights

	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>5</b>
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**Total Full-Time Employees by Activity**

	<b>1,159</b>	<b>1,101</b>	<b>1,102</b>	<b>1,111</b>	<b>1,110</b>	<b>1,109</b>	<b>1,111</b>	<b>1,108</b>	<b>1,102</b>	<b>1,105</b>	<b>1,104</b>	<b>1,112</b>	<b>1,103</b>
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Part-Time Staffing Summary by Fund

101 - General Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Controller's Office	1	1	1	1	1	1	1	1	1	1	1	1
Morris Performing Arts Center	5	5	5	5	5	5	5	5	5	5	5	5
Diversity & Inclusion	-	-	-	-	-	1	1	1	1	1	-	-
Legal Department	1	1	1	1	1	1	1	1	1	1	1	1
Engineering	2	2	2	2	2	2	2	2	2	2	2	2
Police Department	27	21	21	21	22	22	21	20	20	17	18	17
Police Crime Lab	-	2	2	2	2	2	2	2	2	2	2	2
Fire Department	1	1	1	1	1	1	1	1	1	1	1	1
Human Rights	1	1	1	1	1	1	1	1	1	1	1	1
	<b>38</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>35</b>	<b>36</b>	<b>35</b>	<b>34</b>	<b>34</b>	<b>31</b>	<b>31</b>	<b>30</b>

201 - Parks & Recreation

Maintenance	22	23	23	24	25	25	22	22	22	22	19	18
Golf Courses	26	32	33	33	41	43	43	42	42	42	42	40
Recreation	89	88	83	83	48	46	42	41	42	43	45	23
Marketing & Events	1	1	1	1	1	1	1	1	1	-	-	-
	<b>138</b>	<b>144</b>	<b>140</b>	<b>141</b>	<b>115</b>	<b>115</b>	<b>108</b>	<b>106</b>	<b>107</b>	<b>107</b>	<b>106</b>	<b>81</b>

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
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City of South Bend  
Staffing Headcount

December 31, 2020

Part-Time Staffing Summary by Fund

211 - Dept of Community Investment Admin

DCI

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	1	1	1	1	1	1	1	1	1	1	1	1

222 - Central Services

Equipment Services

	1	1	1	1	1	1	1	1	1	1	1	1
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230 - Code Enforcement Fund

Neighborhood Code Enforce.

Animal Resource Center

	1	1	1	1	1	1	1	1	1	1	1	1
	-	-	-	-	-	-	-	-	-	-	1	1
	1	1	1	1	1	1	1	1	1	1	2	2

279 - IT / Innovation / 311 Call Center

311 Call Center

	1	1	1	1	1	1	1	1	1	1	1	1
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620 - Water Works

Water Works

	3	3	3	3	3	3	3	3	2	2	2	2
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641 - Sewage Works

Sewers

	5	5	3	3	3	3	5	5	4	5	5	5
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670 - Century Center

Century Center

	8	8	6	6	5	5	5	5	5	5	5	3
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**Total Part-Time Employees by Fund**

	200	202	194	195	170	171	162	159	158	156	156	128
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Paid Temporary, Seasonal, and Intern Staffing

101 - General Fund

Mayor's Office

City Clerk

Common Council

Human Resources

Legal Department

Engineering

AmeriCorps Grant Program

Police Department

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	5	5	5	5	5	5	5	1	2	4	4	2
	1	1	1	2	2	2	2	2	2	2	2	2
	6	6	6	6	6	6	6	6	6	6	6	6
	-	-	-	-	-	-	1	-	-	-	-	-
	-	-	-	-	3	3	4	4	1	1	1	-
	1	1	1	1	7	7	7	7	7	7	7	1
	12	12	11	11	11	11	9	4	9	9	9	10
	-	-	-	-	2	2	1	-	-	-	-	-
	25	25	24	25	36	36	35	24	27	29	29	21

201 - Parks & Recreation

Maintenance

Golf Courses

Recreation

	1	-	10	12	23	23	22	21	17	12	10	9
	1	1	-	-	5	8	8	10	10	10	10	9
	12	12	1	-	100	120	116	85	50	60	60	55
	14	13	11	12	128	151	146	116	77	82	80	73

202 - Motor Vehicle Highway

Streets/Traffic & Lighting

Curb & Sidewalk

	-	-	-	-	6	6	4	5	4	4	1	-
	-	-	-	-	4	4	2	3	3	-	-	-
	-	-	-	-	10	10	6	8	7	4	1	-

City of South Bend  
Staffing Headcount

December 31, 2020

Paid Temporary, Seasonal, and Intern Staffing

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>222 - Central Services</b>												
Equipment Services	-	-	-	-	-	-	-	1	1	1	-	-
<b>226 - Liability Insurance</b>												
Safety & Risk	1	1	1	-	-	-	-	-	-	-	-	-
<b>230 - Code Enforcement Fund</b>												
Animal Resource Center	3	3	3	3	3	3	3	3	2	2	2	2
NEAT Crew	1	1	1	1	1	1	1	1	1	1	1	1
	4	4	4	4	4	4	4	4	3	3	3	3
<b>620 - Water Works</b>												
Water Works	-	-	1	1	1	4	4	2	1	1	1	1
<b>641 - Sewage Works</b>												
Sewers	1	1	1	7	5	6	4	3	3	3	3	3
<b>655 - Project ReLeaf</b>												
Leaf Pickup	-	-	-	-	-	-	-	-	-	11	12	-
<b>Total Paid Temporary, Seasonal, and Intern Staff</b>	45	44	42	49	184	211	199	158	119	134	129	101

Staffing Summary	Budget Full-Time	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full Time Staff	1,159	1,101	1,102	1,111	1,110	1,109	1,111	1,108	1,102	1,105	1,104	1,112	1,103
Part Time Staff		200	202	194	195	170	171	162	159	158	156	156	128
Temporary / Seasonal		45	44	42	49	184	211	199	158	119	134	129	101
<b>City Total</b>	<b>1,159</b>	<b>1,346</b>	<b>1,348</b>	<b>1,347</b>	<b>1,354</b>	<b>1,463</b>	<b>1,493</b>	<b>1,469</b>	<b>1,419</b>	<b>1,382</b>	<b>1,394</b>	<b>1,397</b>	<b>1,332</b>

**City of South Bend, Indiana  
Monthly Financial Report  
December 31, 2020**

Fund Name	General Fund						Fund Number	101	
Fund Type	General Fund								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	40,719,333	42,705,987	39,697,892	40,660,123	40,660,123		40,660,123	-	100%
Intergov./ Shared Revenues	4,544,341	4,750,922	4,295,772	4,837,996	4,837,992		4,837,992	4	100%
Intergov./ Grants	-	419,724	244,724	244,724	191,097		191,097	53,627	78%
Licenses & Permits	267,811	283,282	266,700	303,527	281,230		281,230	22,297	93%
Charges for Services	1,547,039	1,626,516	5,325,368	4,741,092	4,468,596		4,468,596	272,496	94%
Fines, Forfeitures, and Fees	16,760	24,068	8,525	10,825	5,298		5,298	5,527	49%
Interest Earnings	476,266	907,722	470,000	314,143	309,268		309,268	4,875	98%
Donations	937,302	1,534,957	1,365,000	1,364,932	1,357,432		1,357,432	7,500	99%
Other Income	1,451,559	1,602,843	1,533,287	1,562,451	1,706,245		1,706,245	(143,794)	109%
Interfund Allocation Reimb	5,428,374	7,460,048	8,523,017	8,563,135	8,563,135		8,563,135	-	100%
Interfund Transfers In	428,423	135,000	3,441,966	6,228,132	6,283,500		6,283,500	(55,368)	101%
PILOT	6,332,487	6,340,990	6,221,791	6,221,791	6,221,791		6,221,791	-	100%
<b>Total Revenue</b>	<b>62,149,694</b>	<b>67,792,059</b>	<b>71,394,042</b>	<b>75,052,871</b>	<b>74,885,707</b>		<b>74,885,707</b>	<b>167,164</b>	<b>100%</b>
<b>Expenditures by Subdivisions</b>									
Mayor	871,046	864,336	937,459	1,117,029	1,037,853	-	1,037,853	79,176	93%
Community Initiatives	-	-	703,488	353,488	300,312	-	300,312	53,176	85%
City Clerk	517,289	498,306	556,675	567,734	512,958	-	512,958	54,775	90%
Common Council	571,337	536,158	696,412	686,043	483,761	-	483,761	202,283	71%
General City	43,000	43,000	43,000	45,000	44,841	-	44,841	159	100%
Finance	2,394,684	2,469,719	2,261,251	2,245,804	2,217,244	-	2,217,244	28,560	99%
Human Resources	-	-	617,286	615,286	597,913	-	597,913	17,373	97%
Diversity & Inclusion	-	-	496,891	377,152	254,986	-	254,986	122,166	68%
Human Rights General	367,811	257,243	315,748	315,399	267,591	-	267,591	47,809	85%
Legal Dept	1,088,046	1,177,385	1,405,683	1,404,630	1,299,029	-	1,299,029	105,601	92%
Police General	29,229,159	30,011,366	30,225,276	30,142,206	27,639,992	-	27,639,992	2,502,214	92%
Crime Lab	-	-	631,268	630,155	552,838	-	552,838	77,317	88%
Fire General	21,516,603	21,716,141	25,839,504	26,895,556	26,056,166	-	26,056,166	839,390	97%
Training Center	-	-	466,500	49,935	30,175	-	30,175	19,760	60%
EMS	-	-	538,218	648,365	592,302	-	592,302	56,063	91%
Morris PAC	953,526	1,091,053	1,288,573	1,476,066	1,003,966	-	1,003,966	472,100	68%
Palais Royale	404,127	358,410	391,950	393,073	221,414	-	221,414	171,659	56%
Engineering	1,472,705	2,724,221	3,162,960	3,192,186	2,879,656	-	2,879,656	312,529	90%
Sustainability	-	171,719	377,567	452,046	234,165	-	234,165	217,881	52%
AmeriCorps	17,368	357,600	438,333	439,112	307,799	-	307,799	131,313	70%
Streets (Transfer to MVH)	-	-	-	500,000	-	-	-	500,000	0%
<b>Total Expenditures</b>	<b>59,446,701</b>	<b>62,276,656</b>	<b>71,394,042</b>	<b>72,546,265</b>	<b>66,534,960</b>	<b>-</b>	<b>66,534,960</b>	<b>6,011,304</b>	<b>92%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	35,265,084	36,055,875	41,213,347	41,360,918	38,858,879	-	38,858,879	2,502,039	94%
Fringe Benefits	13,256,488	11,145,074	14,112,093	14,191,572	13,303,099	-	13,303,099	888,473	94%
Other Personnel Costs	390	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>48,521,962</b>	<b>47,200,949</b>	<b>55,325,440</b>	<b>55,552,490</b>	<b>52,161,978</b>	<b>-</b>	<b>52,161,978</b>	<b>3,390,512</b>	<b>94%</b>
<b>Supplies</b>	<b>1,200,753</b>	<b>1,609,558</b>	<b>2,427,154</b>	<b>2,468,317</b>	<b>1,720,163</b>	<b>-</b>	<b>1,720,163</b>	<b>748,153</b>	<b>70%</b>
<b>Services &amp; Charges</b>									
Professional Services	944,025	1,380,819	1,856,319	2,161,876	1,755,294	-	1,755,294	406,582	81%
Printing & Advertising	116,792	134,261	234,467	181,551	83,792	-	83,792	97,759	46%
Utilities	661,703	689,427	710,924	756,624	663,087	-	663,087	93,537	88%
Education & Training	133,978	91,606	273,980	242,084	152,685	-	152,685	89,399	63%
Travel	70,823	87,683	103,935	73,422	17,787	-	17,787	55,635	24%
Repairs & Maintenance	1,370,951	2,110,509	2,328,372	2,533,187	2,191,066	-	2,191,066	342,122	86%
Interfund Allocations	5,746,373	7,614,119	6,910,980	6,910,980	6,910,980	-	6,910,980	-	100%
Debt Service Principal	172,668	151,720	175,349	175,350	149,934	-	149,934	25,416	86%
Debt Service Interest & Fees	11,824	6,245	7,797	7,798	3,937	-	3,937	3,861	50%
Grants & Subsidies	58,916	46,026	450,000	99,248	48,635	-	48,635	50,613	49%
Other Services & Charges	420,434	394,145	574,025	642,459	500,043	-	500,043	142,416	78%
Interfund Transfers Out	500	634,475	-	675,579	175,579	-	175,579	500,000	26%
<b>Total Services &amp; Charges</b>	<b>9,708,986</b>	<b>13,341,034</b>	<b>13,626,148</b>	<b>14,460,158</b>	<b>12,652,819</b>	<b>-</b>	<b>12,652,819</b>	<b>1,807,340</b>	<b>88%</b>
<b>Capital</b>	<b>15,000</b>	<b>125,115</b>	<b>15,300</b>	<b>65,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,300</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>59,446,701</b>	<b>62,276,656</b>	<b>71,394,042</b>	<b>72,546,265</b>	<b>66,534,960</b>	<b>-</b>	<b>66,534,960</b>	<b>6,011,305</b>	<b>92%</b>
<b>Net Surplus / (Deficit)</b>	<b>2,702,993</b>	<b>5,515,403</b>	<b>-</b>	<b>2,506,606</b>	<b>8,350,746</b>	<b>-</b>	<b>8,350,746</b>		
Beginning Cash Balance	36,417,969	38,854,906		44,871,229					
Cash Adjustments	(266,055)	500,919		-					
<b>Ending Cash Balance</b>	<b>38,854,906</b>	<b>44,871,229</b>		<b>47,377,835</b>	<b>53,544,921</b>				
Cash Reserves Target	20,806,345	21,796,830		25,391,193					
							<b>Cash Reserves Target</b>		
							35% of Annual expenditures		
<b>Fund Purpose:</b>									
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 (PILOT) from the Water and Wastewater Utility.									

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Department Name</b>	<b>Mayor's Office</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>of Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	489,548	537,624	572,098	592,508	568,439	-	568,439	24,069	96%
Fringe Benefits	202,305	181,423	215,808	205,398	199,062	-	199,062	6,336	97%
<b>Total Personnel</b>	<b>691,853</b>	<b>719,047</b>	<b>787,906</b>	<b>797,906</b>	<b>767,501</b>	<b>-</b>	<b>767,501</b>	<b>30,405</b>	<b>96%</b>
<b>Supplies</b>	<b>830</b>	<b>750</b>	<b>700</b>	<b>10,700</b>	<b>6,028</b>	<b>-</b>	<b>6,028</b>	<b>4,672</b>	<b>56%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	7,000	183,620	143,724	-	143,724	39,896	78%
Printing & Advertising	22,895	18,742	40,928	27,028	25,634	-	25,634	1,394	95%
Education & Training	4,225	105	1,800	1,750	-	-	-	1,750	0%
Travel	3,691	5,059	5,000	300	-	-	-	300	0%
Repairs & Maintenance	567	250	100	800	800	-	800	-	100%
Interfund Allocations	142,046	120,197	93,425	93,425	93,425	-	93,425	-	100%
Debt Service Principal	3,608	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	536	-	-	-	-	-	-	-	-
Other Services & Charges	796	186	600	1,500	740	-	740	760	49%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>178,364</b>	<b>144,539</b>	<b>148,853</b>	<b>308,423</b>	<b>264,323</b>	<b>-</b>	<b>264,323</b>	<b>44,100</b>	<b>86%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>871,046</b>	<b>864,336</b>	<b>937,459</b>	<b>1,117,029</b>	<b>1,037,853</b>	<b>-</b>	<b>1,037,853</b>	<b>79,177</b>	<b>93%</b>

**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 of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Division Name</b>	Community Initiatives					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	148,500	148,230	119,402	-	119,402	28,828	81%
Fringe Benefits	-	-	51,988	52,258	46,102	-	46,102	6,156	88%
<b>Total Personnel</b>	-	-	<b>200,488</b>	<b>200,488</b>	<b>165,504</b>	-	<b>165,504</b>	<b>34,984</b>	<b>83%</b>
<b>Supplies</b>	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	153,000	153,000	134,808	-	134,808	18,193	88%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Grant & Subsidies	-	-	350,000	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	<b>503,000</b>	<b>153,000</b>	<b>134,808</b>	-	<b>134,808</b>	<b>18,193</b>	<b>88%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>703,488</b>	<b>353,488</b>	<b>300,312</b>	-	<b>300,312</b>	<b>53,177</b>	<b>85%</b>

**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.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Department Name</b>	City Clerk					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>of Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	252,036	258,911	291,397	291,397	270,954	-	270,954	20,443	93%
Fringe Benefits	101,244	85,361	118,181	118,181	103,502	-	103,502	14,679	88%
<b>Total Personnel</b>	<b>353,280</b>	<b>344,272</b>	<b>409,578</b>	<b>409,578</b>	<b>374,456</b>	<b>-</b>	<b>374,456</b>	<b>35,122</b>	<b>91%</b>
<b>Supplies</b>	<b>4,398</b>	<b>11,385</b>	<b>6,800</b>	<b>6,800</b>	<b>6,389</b>	<b>-</b>	<b>6,389</b>	<b>411</b>	<b>94%</b>
<b>Services &amp; Charges</b>									
Professional Services	26,812	20,177	43,000	34,818	25,275	-	25,275	9,542	73%
Printing & Advertising	28,674	33,443	28,040	22,201	18,528	-	18,528	3,673	83%
Education & Training	3,233	2,880	3,060	2,385	1,393	-	1,393	992	58%
Travel	1,693	481	7,089	1,989	342	-	342	1,647	17%
Repairs & Maintenance	5,344	6,491	5,000	33,180	32,656	-	32,656	524	98%
Interfund Allocations	90,906	76,327	48,956	48,956	48,956	-	48,956	-	100%
Other Services & Charges	2,949	2,849	5,152	7,827	4,963	-	4,963	2,864	63%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>159,612</b>	<b>142,649</b>	<b>140,297</b>	<b>151,356</b>	<b>132,113</b>	<b>-</b>	<b>132,113</b>	<b>19,242</b>	<b>87%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>517,289</b>	<b>498,306</b>	<b>556,675</b>	<b>567,734</b>	<b>512,958</b>	<b>-</b>	<b>512,958</b>	<b>54,775</b>	<b>90%</b>

**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:**

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

**City of South Bend, Indiana**  
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<b>Department Name</b>	Common Council	<b>Fund Number</b>	101
<b>Fund Type</b>	General Fund		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	194,749	195,562	225,764	225,764	187,249	-	187,249	38,515	83%
Fringe Benefits	119,188	100,195	143,857	143,857	84,521	-	84,521	59,336	59%
<b>Total Personnel</b>	<b>313,937</b>	<b>295,757</b>	<b>369,621</b>	<b>369,621</b>	<b>271,770</b>	<b>-</b>	<b>271,770</b>	<b>97,851</b>	<b>74%</b>
<b>Supplies</b>	<b>10,068</b>	<b>2,784</b>	<b>9,500</b>	<b>9,590</b>	<b>2,716</b>	<b>-</b>	<b>2,716</b>	<b>6,874</b>	<b>28%</b>
<b>Services &amp; Charges</b>									
Professional Services	139,506	162,889	217,308	181,947	117,174	-	117,174	64,774	64%
Printing & Advertising	11,012	12,558	14,076	13,776	7,973	-	7,973	5,803	58%
Education & Training	790	496	12,226	10,726	2,069	-	2,069	8,657	19%
Travel	242	1,378	10,000	4,500	1,479	-	1,479	3,021	33%
Repairs & Maintenance	20,461	-	4,845	40,414	34,153	-	34,153	6,261	85%
Interfund Allocations	62,134	56,532	42,336	42,336	42,336	-	42,336	-	100%
Other Services & Charges	13,188	3,764	16,500	13,133	4,091	-	4,091	9,042	31%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>247,332</b>	<b>237,616</b>	<b>317,291</b>	<b>306,832</b>	<b>209,275</b>	<b>-</b>	<b>209,275</b>	<b>97,558</b>	<b>68%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>571,337</b>	<b>536,158</b>	<b>696,412</b>	<b>686,043</b>	<b>483,761</b>	<b>-</b>	<b>483,761</b>	<b>202,283</b>	<b>71%</b>

**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.

**Goals:**

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Division Name</b>	<b>Controller's Office</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
									<b>%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,499,948	1,619,488	1,349,985	1,355,885	1,353,939	-	1,353,939	1,946	100%
Fringe Benefits	565,152	502,640	496,175	490,275	480,160	-	480,160	10,115	98%
Other Personnel Costs	390	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>2,065,491</b>	<b>2,122,128</b>	<b>1,846,160</b>	<b>1,846,160</b>	<b>1,834,099</b>	<b>-</b>	<b>1,834,099</b>	<b>12,061</b>	<b>99%</b>
<b>Supplies</b>	<b>13,679</b>	<b>14,283</b>	<b>16,420</b>	<b>18,413</b>	<b>14,013</b>	<b>-</b>	<b>14,013</b>	<b>4,400</b>	<b>76%</b>
<b>Services &amp; Charges</b>									
Professional Services	61,497	51,168	69,000	50,100	43,980	-	43,980	6,120	88%
Printing & Advertising	976	327	1,999	2,299	1,203	-	1,203	1,096	52%
Education & Training	8,823	7,175	5,760	4,360	1,994	-	1,994	2,366	46%
Travel	8,103	12,343	6,000	3,305	2,045	-	2,045	1,260	62%
Repairs & Maintenance	3,350	784	1,100	2,255	2,254	-	2,254	1	100%
Interfund Allocations	196,753	228,287	303,227	303,227	303,227	-	303,227	-	100%
Debt Service Principal	7,526	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	1,693	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	26,294	33,225	11,585	15,685	14,429	-	14,429	1,256	92%
Interfund Transfers Out	500	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>315,515</b>	<b>333,308</b>	<b>398,671</b>	<b>381,231</b>	<b>369,132</b>	<b>-</b>	<b>369,132</b>	<b>12,099</b>	<b>97%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,394,684</b>	<b>2,469,719</b>	<b>2,261,251</b>	<b>2,245,804</b>	<b>2,217,244</b>	<b>-</b>	<b>2,217,244</b>	<b>28,560</b>	<b>99%</b>

**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.

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<b>Division Name</b>	<b>Human Resources</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	373,580	375,637	374,910	-	374,910	727	100%
Fringe Benefits	-	-	144,079	142,022	139,389	-	139,389	2,633	98%
<b>Total Personnel</b>	-	-	<b>517,659</b>	<b>517,659</b>	<b>514,299</b>	-	<b>514,299</b>	<b>3,360</b>	<b>99%</b>
<b>Supplies</b>	-	-	750	750	642	-	642	108	86%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	7,060	7,060	999	-	999	6,061	14%
Education & Training	-	-	3,200	3,200	795	-	795	2,405	25%
Travel	-	-	3,000	1,000	-	-	-	1,000	0%
Repairs & Maintenance	-	-	-	200	100	-	100	100	50%
Interfund Allocations	-	-	79,317	79,317	79,317	-	79,317	-	100%
Other Services & Charges	-	-	6,300	6,100	1,760	-	1,760	4,340	29%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	<b>98,877</b>	<b>96,877</b>	<b>82,972</b>	-	<b>82,972</b>	<b>13,906</b>	<b>86%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>617,286</b>	<b>615,286</b>	<b>597,913</b>	-	<b>597,913</b>	<b>17,374</b>	<b>97%</b>

**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.

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<b>Division Name</b>	<b>Diversity &amp; Inclusion</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	209,582	219,582	165,515	-	165,515	54,067	75%
Fringe Benefits	-	-	71,867	73,752	50,278	-	50,278	23,474	68%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>281,449</b>	<b>293,334</b>	<b>215,793</b>	<b>-</b>	<b>215,793</b>	<b>77,541</b>	<b>74%</b>
<b>Supplies</b>									
	-	-	1,500	1,500	74	-	74	1,426	5%
<b>Services &amp; Charges</b>									
Professional Services	-	-	80,000	15,576	14,260	-	14,260	1,316	92%
Printing & Advertising	-	-	1,500	2,200	2,025	-	2,025	175	92%
Education & Training	-	-	100,000	28,500	1,000	-	1,000	27,500	4%
Travel	-	-	5,000	4,650	-	-	-	4,650	0%
Repairs & Maintenance	-	-	-	100	50	-	50	50	50%
Interfund Allocations	-	-	18,942	18,942	18,942	-	18,942	-	100%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	8,500	12,350	2,843	-	2,843	9,507	23%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>213,942</b>	<b>82,318</b>	<b>39,119</b>	<b>-</b>	<b>39,119</b>	<b>43,198</b>	<b>48%</b>
<b>Capital</b>									
	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>496,891</b>	<b>377,152</b>	<b>254,986</b>	<b>-</b>	<b>254,986</b>	<b>122,165</b>	<b>68%</b>
<b>Revenue</b>									
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	0%
Other Income	-	-	-	400	400	-	400	-	100%
Donations	-	-	-	50,000	50,000	-	50,000	-	100%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>85,400</b>	<b>50,400</b>	<b>-</b>	<b>50,400</b>	<b>35,000</b>	<b>41%</b>

**Division 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:**

\$50,000 - Living Cities Inclusive Procurement grant \$50,000. 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

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<b>Division Name</b>	<b>Human Rights</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>&amp; Encumb.</b>	<b>Balance</b>
			<b>Budget</b>	<b>Budget</b>		<b>Encumbrances</b>			<b>Budget</b>
									<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	176,018	116,754	163,686	163,686	134,381	-	134,381	29,305	82%
Fringe Benefits	65,074	30,779	64,207	64,207	49,745	-	49,745	14,462	77%
<b>Total Personnel</b>	<b>241,092</b>	<b>147,533</b>	<b>227,893</b>	<b>227,893</b>	<b>184,125</b>	<b>-</b>	<b>184,125</b>	<b>43,767</b>	<b>81%</b>
<b>Supplies</b>	<b>898</b>	<b>1,022</b>	<b>1,000</b>	<b>1,000</b>	<b>765</b>	<b>-</b>	<b>765</b>	<b>235</b>	<b>77%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	2,902	600	900	819	-	819	81	91%
Printing & Advertising	-	-	1,571	1,271	347	-	347	924	27%
Education & Training	1,461	2,320	2,500	950	600	-	600	350	63%
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	10,046	9,275	9,200	10,211	9,716	-	9,716	496	95%
Interfund Allocations	68,231	49,491	27,145	27,145	27,145	-	27,145	-	100%
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	46,083	44,701	45,839	46,029	44,073	-	44,073	1,956	96%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>125,821</b>	<b>108,689</b>	<b>86,855</b>	<b>86,506</b>	<b>82,700</b>	<b>-</b>	<b>82,700</b>	<b>3,807</b>	<b>96%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>367,811</b>	<b>257,243</b>	<b>315,748</b>	<b>315,399</b>	<b>267,591</b>	<b>-</b>	<b>267,591</b>	<b>47,809</b>	<b>85%</b>
<b>Revenue</b>									
Other Income	21,734	39,613	30,000	30,069	30,069	-	30,069	-	100%
<b>Total Revenue</b>	<b>21,734</b>	<b>39,613</b>	<b>30,000</b>	<b>30,069</b>	<b>30,069</b>	<b>-</b>	<b>30,069</b>	<b>-</b>	<b>100%</b>

**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.

**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.

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<b>Department Name</b>	<b>Legal Department</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	708,726	798,210	970,872	970,197	907,628	-	907,628	62,569	94%
Fringe Benefits	272,218	251,604	328,080	328,755	298,375	-	298,375	30,380	91%
<b>Total Personnel</b>	<b>980,943</b>	<b>1,049,814</b>	<b>1,298,952</b>	<b>1,298,952</b>	<b>1,206,003</b>	<b>-</b>	<b>1,206,003</b>	<b>92,949</b>	<b>93%</b>
<b>Supplies</b>	<b>2,962</b>	<b>1,771</b>	<b>3,550</b>	<b>3,747</b>	<b>3,568</b>	<b>-</b>	<b>3,568</b>	<b>179</b>	<b>95%</b>
<b>Services &amp; Charges</b>									
Professional Services	420	475	2,550	2,550	1,440	-	1,440	1,110	56%
Printing & Advertising	-	-	706	706	106	-	106	600	15%
Education & Training	6,917	10,998	12,000	10,879	8,063	-	8,063	2,816	74%
Travel	1,315	2,804	5,000	4,900	-	-	-	4,900	0%
Repairs & Maintenance	-	-	-	100	100	-	100	-	100%
Interfund Allocations	78,152	96,719	62,820	62,820	62,820	-	62,820	-	100%
Other Services & Charges	17,336	14,804	20,105	19,976	16,929	-	16,929	3,047	85%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>104,140</b>	<b>125,800</b>	<b>103,181</b>	<b>101,931</b>	<b>89,458</b>	<b>-</b>	<b>89,458</b>	<b>12,473</b>	<b>88%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,088,046</b>	<b>1,177,385</b>	<b>1,405,683</b>	<b>1,404,630</b>	<b>1,299,029</b>	<b>-</b>	<b>1,299,029</b>	<b>105,601</b>	<b>92%</b>
<b>Revenue</b>									
Charges for Services	57,380	66,475	79,991	112,943	135,710		135,710	(22,767)	120%
Other Income	5,072	394	-	-	-		-	-	-
Interfund Allocation Reimb	-	54,689	56,529	56,529	56,529		56,529	-	100%
<b>Total Revenue</b>	<b>62,452</b>	<b>121,558</b>	<b>136,520</b>	<b>169,472</b>	<b>192,239</b>		<b>192,239</b>	<b>(22,767)</b>	<b>113%</b>

**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 revenue for legal services provided to the South Bend Redevelopment Commission. 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.



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<b>Division Name</b>	<b>Engineering</b>	<b>Fund Number</b>	<b>101</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	651,541	1,630,795	1,841,018	1,820,893	1,680,220	-	1,680,220	140,673	92%
Fringe Benefits	247,411	515,864	617,268	617,393	588,063	-	588,063	29,330	95%
<b>Total Personnel</b>	<b>898,952</b>	<b>2,146,659</b>	<b>2,458,286</b>	<b>2,438,286</b>	<b>2,268,284</b>	<b>-</b>	<b>2,268,284</b>	<b>170,003</b>	<b>93%</b>
<b>Supplies</b>	<b>13,530</b>	<b>12,665</b>	<b>22,700</b>	<b>33,723</b>	<b>5,144</b>	<b>-</b>	<b>5,144</b>	<b>28,579</b>	<b>15%</b>
<b>Services &amp; Charges</b>									
Professional Services	118,203	139,573	160,000	192,960	151,673	-	151,673	41,287	79%
Printing & Advertising	2,265	3,520	8,535	7,742	1,872	-	1,872	5,870	24%
Education & Training	24,323	7,953	21,000	19,500	1,500	-	1,500	18,000	8%
Travel	11,736	9,682	15,250	15,227	3,762	-	3,762	11,465	25%
Repairs & Maintenance	19,988	4,840	26,500	33,300	5,718	-	5,718	27,582	17%
Interfund Allocations	344,631	365,366	418,440	418,440	418,440	-	418,440	-	100%
Debt Service Principal	20,099	14,637	10,755	10,756	10,755	-	10,755	1	100%
Debt Service Interest & Fees	1,190	407	194	195	194	-	194	1	100%
Other Services & Charges	17,788	18,918	21,300	22,057	12,314	-	12,314	9,743	56%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>560,223</b>	<b>564,896</b>	<b>681,974</b>	<b>720,177</b>	<b>606,228</b>	<b>-</b>	<b>606,228</b>	<b>113,949</b>	<b>84%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,472,705</b>	<b>2,724,221</b>	<b>3,162,960</b>	<b>3,192,186</b>	<b>2,879,656</b>	<b>-</b>	<b>2,879,656</b>	<b>312,531</b>	<b>90%</b>
<b>Revenue</b>									
Licenses & Permits	146,082	160,730	127,000	168,920	161,952		161,952	6,968	96%
Charges for Services	115,926	136,717	189,000	367,961	415,210		415,210	(47,249)	113%
Other Income	10,503	10,321	40,597	26,597	21,032		21,032	5,565	79%
Interfund Allocation Reimb	-	1,400,059	1,436,881	1,436,881	1,436,881		1,436,881	-	100%
<b>Total Revenue</b>	<b>272,510</b>	<b>1,707,827</b>	<b>1,793,478</b>	<b>2,000,359</b>	<b>2,035,075</b>		<b>2,035,075</b>	<b>(34,716)</b>	<b>102%</b>

**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.

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<b>Division Name</b>	Office of Sustainability	<b>Fund Number</b>	101
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<b>Fund Type</b>	General Fund
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	81,071	110,252	110,092	85,683	-	85,683	24,409	78%
Fringe Benefits	-	26,572	30,801	30,961	27,950	-	27,950	3,011	90%
<b>Total Personnel</b>	<b>-</b>	<b>107,643</b>	<b>141,053</b>	<b>141,053</b>	<b>113,634</b>	<b>-</b>	<b>113,634</b>	<b>27,420</b>	<b>81%</b>
<b>Supplies</b>	<b>-</b>	<b>3,934</b>	<b>23,800</b>	<b>40,982</b>	<b>23,361</b>	<b>-</b>	<b>23,361</b>	<b>17,622</b>	<b>57%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	37,201	190,000	182,348	74,584	-	74,584	107,764	41%
Printing & Advertising	-	-	674	674	-	-	-	674	0%
Education & Training	-	18	2,800	2,800	86	-	86	2,714	3%
Travel	-	201	3,800	635	-	-	-	635	0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	19,234	9,740	9,740	9,740	-	9,740	-	100%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	3,487	5,700	23,814	12,760	-	12,760	11,054	54%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>60,142</b>	<b>212,714</b>	<b>220,011</b>	<b>97,171</b>	<b>-</b>	<b>97,171</b>	<b>122,841</b>	<b>44%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>171,719</b>	<b>377,567</b>	<b>452,046</b>	<b>234,165</b>	<b>-</b>	<b>234,165</b>	<b>217,883</b>	<b>52%</b>
<b>Revenue</b>									
Other Income	69,005	-	-	9,300	9,299	-	9,299	1	100%
<b>Total Revenue</b>	<b>69,005</b>	<b>-</b>	<b>-</b>	<b>9,300</b>	<b>9,299</b>	<b>-</b>	<b>9,299</b>	<b>1</b>	<b>100%</b>

**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

**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).

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<b>Division Name</b>	<b>AmeriCorps Grant Program</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	13,424	244,129	262,722	262,722	225,247	-	225,247	37,475	86%
Fringe Benefits	3,252	40,651	57,060	57,060	37,207	-	37,207	19,853	65%
<b>Total Personnel</b>	<b>16,677</b>	<b>284,780</b>	<b>319,782</b>	<b>319,782</b>	<b>262,454</b>	<b>-</b>	<b>262,454</b>	<b>57,328</b>	<b>82%</b>
<b>Supplies</b>	<b>53</b>	<b>43,669</b>	<b>48,850</b>	<b>53,068</b>	<b>10,067</b>	<b>-</b>	<b>10,067</b>	<b>43,001</b>	<b>19%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	12,054	44,051	38,312	31,982	-	31,982	6,331	83%
Printing & Advertising	-	594	1,200	1,200	139	-	139	1,061	12%
Education & Training	-	4,769	7,624	9,424	676	-	676	8,748	7%
Travel	-	10,609	10,006	10,006	726	-	726	9,280	7%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	638	1,125	6,820	7,320	1,755	-	1,755	5,565	24%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>638</b>	<b>29,151</b>	<b>69,701</b>	<b>66,262</b>	<b>35,278</b>	<b>-</b>	<b>35,278</b>	<b>30,985</b>	<b>53%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>17,368</b>	<b>357,600</b>	<b>438,333</b>	<b>439,112</b>	<b>307,799</b>	<b>-</b>	<b>307,799</b>	<b>131,314</b>	<b>70%</b>
<b>Revenue</b>									
Intergov./ Grants	-	117,240	177,238	177,238	176,231	-	176,231	1,007	99%
Interfund Transfers In	-	135,000	70,000	105,000	105,000	-	105,000	-	100%
<b>Total Revenue</b>	<b>-</b>	<b>252,240</b>	<b>247,238</b>	<b>282,238</b>	<b>281,231</b>	<b>-</b>	<b>281,231</b>	<b>1,007</b>	<b>100%</b>

**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.

**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.

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<b>Division Name</b>	Streets & Sewers	<b>Fund Number</b>	101
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<b>Fund Type</b>	General Fund
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
Interfund Transfers Out	-	-	-	500,000	-	-	-	500,000	0%
<b>Total Expenditures</b>	-	-	-	500,000	-	-	-	500,000	0%

**Explanation of Expenditures**

In the first quarter of 2020, the Common Council approved an additional appropriation to transfer \$500,000 to the Motor Vehicle Highway Fund (#202) to help fund street paving.

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<b>Department Name</b>	<b>Police Department</b>	<b>Fund Number</b>	<b>101</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	17,703,733	17,218,225	17,208,074	16,921,627	15,563,454	-	15,563,454	1,358,173	92%
Fringe Benefits	6,365,856	5,275,228	5,737,594	5,739,069	5,423,162	-	5,423,162	315,907	94%
<b>Total Personnel</b>	<b>24,069,590</b>	<b>22,493,452</b>	<b>22,945,668</b>	<b>22,660,696</b>	<b>20,986,615</b>	<b>-</b>	<b>20,986,615</b>	<b>1,674,080</b>	<b>93%</b>
<b>Supplies</b>	<b>715,253</b>	<b>905,823</b>	<b>1,274,943</b>	<b>1,270,837</b>	<b>767,165</b>	<b>-</b>	<b>767,165</b>	<b>503,672</b>	<b>60%</b>
<b>Services &amp; Charges</b>									
Professional Services	434,585	657,704	575,000	840,792	765,305	-	765,305	75,487	91%
Printing & Advertising	-	-	24,721	20,221	3,288	-	3,288	16,933	16%
Utilities	183,917	185,066	174,408	181,408	170,952	-	170,952	10,456	94%
Education & Training	4,785	350	-	500	426	-	426	74	85%
Travel	1,433	1,339	250	1,898	1,648	-	1,648	250	87%
Repairs & Maintenance	327,995	906,259	1,042,027	989,965	871,987	-	871,987	117,978	88%
Interfund Allocations	3,055,248	4,333,272	3,651,431	3,651,431	3,651,431	-	3,651,431	-	100%
Debt Service Principal	141,435	137,083	139,178	139,178	139,178	-	139,178	-	100%
Debt Service Interest & Fees	8,406	5,837	3,742	3,742	3,742	-	3,742	-	100%
Grants & Subsidies	15,916	3,026	57,000	56,248	5,635	-	5,635	50,613	10%
Other Services & Charges	270,597	252,846	336,908	325,290	272,619	-	272,619	52,671	84%
Interfund Transfers Out	-	26,423	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,444,316</b>	<b>6,509,206</b>	<b>6,004,665</b>	<b>6,210,673</b>	<b>5,886,212</b>	<b>-</b>	<b>5,886,212</b>	<b>324,462</b>	<b>95%</b>
<b>Capital</b>	<b>-</b>	<b>102,885</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>29,229,159</b>	<b>30,011,366</b>	<b>30,225,276</b>	<b>30,142,206</b>	<b>27,639,992</b>	<b>-</b>	<b>27,639,992</b>	<b>2,502,214</b>	<b>92%</b>
<b>Revenue</b>									
Charges for Services	-	-	-	8,316	8,316		8,316	-	100%
Other Income	292,508	613,356	453,450	493,660	655,931		655,931	(162,271)	133%
Donations	-	-	7,500	7,500	-		-	7,500	0%
Interfund Transfers In	-	-	-	1,547,272	1,547,272		1,547,272	-	100%
<b>Total Revenue</b>	<b>292,508</b>	<b>613,356</b>	<b>460,950</b>	<b>2,056,748</b>	<b>2,211,518</b>		<b>2,211,518</b>	<b>(154,771)</b>	<b>108%</b>

**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.

In 2020, the Police Department received funds from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) to help offset public safety personnel overtime costs related to the COVID-19 pandemic. This revenue is represented as an interfund transfer in from the COVID-19 Response Fund (#264).

**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.

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<b>Division Name</b>	Police Crime Lab					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>		<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>of Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	424,616	424,616	395,207	-	395,207	29,410	93%
Fringe Benefits	-	-	160,375	160,375	142,250	-	142,250	18,125	89%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>584,991</b>	<b>584,991</b>	<b>537,456</b>	<b>-</b>	<b>537,456</b>	<b>47,535</b>	<b>92%</b>
<b>Supplies</b>									
	-	-	17,000	15,879	15,373	-	15,373	506	97%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	8	8	-	8	-	105%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service Principal	-	-	25,416	25,416	-	-	-	25,416	0%
Debt Service Interest & Fees	-	-	3,861	3,861	-	-	-	3,861	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>29,277</b>	<b>29,285</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>29,277</b>	<b>0%</b>
<b>Capital</b>									
	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>631,268</b>	<b>630,155</b>	<b>552,838</b>	<b>-</b>	<b>552,838</b>	<b>77,318</b>	<b>88%</b>
<b>Revenue</b>									
Charges for Services	-	-	-	7,000	7,756	-	7,756	(756)	111%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,000</b>	<b>7,756</b>	<b>-</b>	<b>7,756</b>	<b>(756)</b>	<b>111%</b>

**Division Purpose:**

This division was created to track expenditures related to South Bend Police Department Crime Lab.ommunity programs for significant repair or health/safety issues. 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.

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<b>Department Name</b>	<b>Fire Department</b>	<b>Fund Number</b>	<b>101</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	13,090,460	12,884,584	16,336,954	16,753,835	16,374,216	-	16,374,216	379,619	98%
Fringe Benefits	5,044,259	3,938,049	5,551,703	5,640,459	5,397,609	-	5,397,609	242,850	96%
<b>Total Personnel</b>	<b>18,134,719</b>	<b>16,822,632</b>	<b>21,888,657</b>	<b>22,394,294</b>	<b>21,771,825</b>	<b>-</b>	<b>21,771,825</b>	<b>622,469</b>	<b>97%</b>
<b>Supplies</b>	<b>405,751</b>	<b>585,336</b>	<b>570,437</b>	<b>677,383</b>	<b>591,801</b>	<b>-</b>	<b>591,801</b>	<b>85,582</b>	<b>87%</b>
<b>Services &amp; Charges</b>									
Professional Services	163,002	294,517	224,000	241,142	233,686	-	233,686	7,456	97%
Printing & Advertising	132	-	22,214	4,999	2,063	-	2,063	2,935	41%
Utilities	275,135	287,600	284,666	344,166	293,257	-	293,257	50,909	85%
Education & Training	76,396	51,604	93,000	76,000	67,844	-	67,844	8,156	89%
Travel	38,825	38,139	20,500	9,229	6,318	-	6,318	2,911	68%
Repairs & Maintenance	911,197	1,042,780	807,000	1,209,751	1,159,796	-	1,159,796	49,955	96%
Interfund Allocations	1,498,978	1,979,778	1,890,530	1,890,530	1,890,530	-	1,890,530	-	100%
Other Services & Charges	12,470	5,702	38,500	48,063	39,047	-	39,047	9,016	81%
Interfund Transfers Out	-	608,052	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,976,134</b>	<b>4,308,172</b>	<b>3,380,410</b>	<b>3,823,880</b>	<b>3,692,540</b>	<b>-</b>	<b>3,692,540</b>	<b>131,338</b>	<b>97%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>21,516,603</b>	<b>21,716,141</b>	<b>25,839,504</b>	<b>26,895,556</b>	<b>26,056,166</b>	<b>-</b>	<b>26,056,166</b>	<b>839,389</b>	<b>97%</b>

<b>Revenue</b>									
Intergov./ Grants	-	302,484	67,486	67,486	14,866	-	14,866	52,620	22%
Licenses & Permits	-	-	24,000	24,000	19,227	-	19,227	4,773	80%
Charges for Services	-	409	4,500	1,152	337	-	337	815	29%
Donations	-	345	-	420	420	-	420	-	100%
Other Income	7,213	11,447	2,000	6,073	6,033	-	6,033	40	99%
Interfund Transfers In	-	-	1,771,992	3,474,135	3,474,135	-	3,474,135	-	100%
<b>Total Revenue</b>	<b>7,213</b>	<b>314,685</b>	<b>1,869,978</b>	<b>3,573,266</b>	<b>3,515,018</b>	<b>-</b>	<b>3,515,018</b>	<b>58,248</b>	<b>98%</b>

**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 fire building plan review fees.  
In 2020, the Fire Department received funds from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) to help offset public safety personnel overtime costs related to the COVID-19 pandemic. This revenue is represented as an interfund transfer in from the COVID-19 Response Fund (#264).

**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).

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<b>Division Name</b>	Fire Training Center					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund								
<b>Control</b>	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	-	-	323,500	14,535	13,842	-	13,842	693	95%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	33,000	8,500	5,729	-	5,729	2,771	67%
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	110,000	26,900	10,605	-	10,605	16,295	39%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	143,000	35,400	16,334	-	16,334	19,066	46%
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	466,500	49,935	30,175	-	30,175	19,759	60%
<b>Revenue</b>									
Charges for Services	-	-	50,000	5,000	1,050		1,050	3,950	21%
<b>Total Revenue</b>	-	-	50,000	5,000	1,050		1,050	3,950	21%

**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 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).



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<b>Division Name</b>	Emergency Medical Services					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund								
<b>Control</b>	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	138,605	138,605	138,124	-	138,124	481	100%
Fringe Benefits	-	-	73,548	78,048	75,881	-	75,881	2,167	97%
<b>Total Personnel</b>	-	-	<b>212,153</b>	<b>216,653</b>	<b>214,005</b>	-	<b>214,005</b>	<b>2,648</b>	<b>99%</b>
<b>Supplies</b>	-	-	<b>65,496</b>	<b>256,768</b>	<b>232,073</b>	-	<b>232,073</b>	<b>24,695</b>	<b>90%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	80,610	31,085	14,058	-	14,058	17,027	45%
Printing & Advertising	-	-	12,200	4,900	220	-	220	4,680	4%
Education & Training	-	-	4,000	66,300	66,239	-	66,239	61	100%
Repairs & Maintenance	-	-	133,600	6,600	2,640	-	2,640	3,960	40%
Interfund Allocations	-	-	10,159	10,159	10,159	-	10,159	-	100%
Other Services & Charges	-	-	20,000	55,900	52,907	-	52,907	2,993	95%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	<b>260,569</b>	<b>174,944</b>	<b>146,224</b>	-	<b>146,224</b>	<b>28,721</b>	<b>84%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>538,218</b>	<b>648,365</b>	<b>592,302</b>	-	<b>592,302</b>	<b>56,064</b>	<b>91%</b>
<b>Revenue</b>									
Charges for Services	-	-	3,593,000	3,228,125	3,491,328	-	3,491,328	(263,203)	108%
Other Income	-	-	-	60	186	-	186	(126)	310%
<b>Total Revenue</b>	-	-	<b>3,593,000</b>	<b>3,228,185</b>	<b>3,491,515</b>	-	<b>3,491,515</b>	<b>(263,329)</b>	<b>108%</b>

**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.

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<b>Division Name</b>	<b>Morris Performing Arts Center</b>	<b>Fund Number</b>	<b>101</b>
<b>Fund Type</b>	<b>General Fund</b>		
<b>Control</b>	<b>City Funds</b>		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	363,209	381,917	505,675	505,675	285,767	-	285,767	219,908	57%
Fringe Benefits	187,894	147,033	210,020	210,020	131,601	-	131,601	78,419	63%
<b>Total Personnel</b>	<b>551,102</b>	<b>528,950</b>	<b>715,695</b>	<b>715,695</b>	<b>417,368</b>	<b>-</b>	<b>417,368</b>	<b>298,327</b>	<b>58%</b>
<b>Supplies</b>	<b>20,327</b>	<b>20,954</b>	<b>26,886</b>	<b>38,850</b>	<b>22,110</b>	<b>-</b>	<b>22,110</b>	<b>16,740</b>	<b>57%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	2,160	10,200	12,718	2,518	-	2,518	10,200	20%
Printing & Advertising	25,151	43,730	46,694	41,917	15,702	-	15,702	26,215	37%
Utilities	120,748	128,031	136,268	138,818	112,645	-	112,645	26,173	81%
Education & Training	3,025	2,938	4,500	4,300	-	-	-	4,300	0%
Travel	3,786	5,648	11,000	13,743	1,469	-	1,469	12,274	11%
Repairs & Maintenance	40,721	85,650	107,000	103,916	34,268	-	34,268	69,648	33%
Interfund Allocations	179,604	240,405	210,875	210,875	210,875	-	210,875	-	100%
Other Services & Charges	9,062	10,358	19,455	19,655	11,433	-	11,433	8,222	58%
Interfund Transfers Out	-	-	-	175,579	175,579	-	175,579	-	100%
<b>Total Services &amp; Charges</b>	<b>382,097</b>	<b>518,920</b>	<b>545,992</b>	<b>721,521</b>	<b>564,488</b>	<b>-</b>	<b>564,488</b>	<b>157,032</b>	<b>78%</b>
<b>Capital</b>	<b>-</b>	<b>22,230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>953,526</b>	<b>1,091,053</b>	<b>1,288,573</b>	<b>1,476,066</b>	<b>1,003,966</b>	<b>-</b>	<b>1,003,966</b>	<b>472,099</b>	<b>68%</b>

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	1,131,903	1,220,096	1,139,000	740,018	317,745		317,745	422,273	43%
Other Income	50,540	46,536	50,000	48,982	5,930		5,930	43,052	12%
Interfund Allocation Reimb	-	-	-	40,118	40,118		40,118	-	100%
Interfund Transfers In	-	-	-	-	55,367		55,367	(55,367)	-
<b>Total Revenue</b>	<b>1,182,443</b>	<b>1,266,632</b>	<b>1,189,000</b>	<b>829,118</b>	<b>419,160</b>		<b>419,160</b>	<b>409,958</b>	<b>51%</b>

**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).  
Starting in 2020, the Parking Garage Fund (#601) will reimburse the Morris PAC for 100% of costs of wages and benefits for the Manager-Facility Operations. This is represented as an Interfund Allocation Reimbursement.

**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.  
In 2020, \$175,579 was transferred to the Morris Capital Fund (#416) to help fund the Morris ceiling repair.

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<b>Division Name</b>	<b>Palais Royale Ballroom</b>						<b>Fund Number</b>	<b>101</b>	
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>of Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	121,692	88,606	79,967	79,967	28,543	-	28,543	51,424	36%
Fringe Benefits	82,636	49,675	39,482	39,482	28,243	-	28,243	11,239	72%
<b>Total Personnel</b>	<b>204,328</b>	<b>138,282</b>	<b>119,449</b>	<b>119,449</b>	<b>56,786</b>	<b>-</b>	<b>56,786</b>	<b>62,663</b>	<b>48%</b>
<b>Supplies</b>	<b>13,006</b>	<b>5,181</b>	<b>13,322</b>	<b>13,792</b>	<b>5,031</b>	<b>-</b>	<b>5,031</b>	<b>8,761</b>	<b>36%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	25,686	21,346	22,349	23,357	3,693	-	3,693	19,664	16%
Utilities	81,902	88,730	82,582	83,732	80,505	-	80,505	3,227	96%
Education & Training	-	-	510	510	-	-	-	510	0%
Travel	-	-	2,040	2,040	-	-	-	2,040	0%
Repairs & Maintenance	31,283	54,179	82,000	75,495	26,223	-	26,223	49,272	35%
Interfund Allocations	29,690	48,511	43,637	43,637	43,637	-	43,637	-	100%
Other Services & Charges	3,233	2,181	10,761	15,761	5,539	-	5,539	10,222	35%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>171,794</b>	<b>214,947</b>	<b>243,879</b>	<b>244,532</b>	<b>159,596</b>	<b>-</b>	<b>159,596</b>	<b>84,935</b>	<b>65%</b>
<b>Capital</b>	<b>15,000</b>	<b>-</b>	<b>15,300</b>	<b>15,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,300</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>404,127</b>	<b>358,410</b>	<b>391,950</b>	<b>393,073</b>	<b>221,414</b>	<b>-</b>	<b>221,414</b>	<b>171,659</b>	<b>56%</b>
<b>Revenue</b>									
Charges for Services	236,085	197,585	229,572	230,272	88,843	-	88,843	141,429	39%
Other Income	22,540	18,694	20,000	19,300	4,966	-	4,966	14,334	26%
<b>Total Revenue</b>	<b>258,625</b>	<b>216,280</b>	<b>249,572</b>	<b>249,572</b>	<b>93,809</b>	<b>-</b>	<b>93,809</b>	<b>155,763</b>	<b>38%</b>

**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.

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Fund Name	Parks & Recreation					Fund Number	201		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	9,591,899	10,048,047	9,340,797	9,566,845	9,566,845		9,566,845	-	100%
Intergov./ Shared Revenues	842,315	890,592	845,000	904,581	904,581		904,581	-	100%
Intergov./ Grants	746,101	3,635,801	-	648,098	648,098		648,098	-	100%
Charges for Services	1,715,313	2,583,508	3,036,794	3,204,690	2,760,462		2,760,462	444,228	86%
Interest Earnings	82,586	140,690	87,861	7,250	7,167		7,167	83	99%
Donations	81,500	1,714,670	1,215,000	1,219,000	1,061,421		1,061,421	157,579	87%
Other Income	337,727	329,248	82,500	123,170	127,858		127,858	(4,688)	104%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	800,000		800,000	-	100%
<b>Total Revenue</b>	<b>15,743,288</b>	<b>19,753,423</b>	<b>15,407,952</b>	<b>16,473,634</b>	<b>15,876,432</b>		<b>15,876,432</b>	<b>597,202</b>	<b>96%</b>
<b>Expenditures by Division</b>									
Park Administration	1,259,102	1,723,159	1,514,423	1,518,780	1,499,024	-	1,499,024	19,756	99%
Park Maintenance	6,347,725	9,916,774	6,730,222	7,438,279	6,962,316	-	6,962,316	475,963	94%
Golf Courses	1,416,310	1,621,929	1,550,027	1,639,574	1,501,398	-	1,501,398	138,176	92%
Recreation	1,911,046	3,034,640	3,146,517	3,046,313	2,773,309	-	2,773,309	273,004	91%
Marketing & Events	803,874	965,503	1,266,763	986,749	882,516	-	882,516	104,234	89%
Park Projects & Capital	1,196,285	6,432,472	500,000	1,228,989	1,041,871	-	1,041,871	187,117	85%
Potawatomi Zoo	712,660	700,000	700,000	700,000	700,000	-	700,000	-	100%
Park Debt	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>13,647,003</b>	<b>24,394,477</b>	<b>15,407,952</b>	<b>16,558,684</b>	<b>15,360,434</b>	-	<b>15,360,434</b>	<b>1,198,250</b>	<b>93%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	5,399,492	5,970,871	6,247,884	6,195,699	6,015,996	-	6,015,996	179,703	97%
Fringe Benefits	2,271,216	1,850,776	2,217,404	2,170,017	2,133,462	-	2,133,462	36,555	98%
<b>Total Personnel</b>	<b>7,670,708</b>	<b>7,821,647</b>	<b>8,465,288</b>	<b>8,365,716</b>	<b>8,149,458</b>	-	<b>8,149,458</b>	<b>216,258</b>	<b>97%</b>
<b>Supplies</b>	<b>998,555</b>	<b>1,291,583</b>	<b>1,514,963</b>	<b>1,527,182</b>	<b>1,173,909</b>	-	<b>1,173,909</b>	<b>353,273</b>	<b>77%</b>
<b>Services &amp; Charges</b>									
Professional Services	444,315	443,786	141,069	240,520	192,616	-	192,616	47,904	80%
Printing & Advertising	37,141	112,043	261,929	166,032	102,375	-	102,375	63,657	62%
Utilities	651,921	764,164	674,112	847,025	790,831	-	790,831	56,194	93%
Education & Training	10,086	23,428	34,500	28,657	11,167	-	11,167	17,490	39%
Travel	12,764	20,508	34,922	15,585	3,355	-	3,355	12,230	22%
Repairs & Maintenance	415,648	689,481	401,510	563,793	515,084	-	515,084	48,709	91%
Interfund Allocations	1,064,472	1,672,261	1,421,220	1,421,220	1,421,220	-	1,421,220	-	100%
Debt Service Principal	352,675	456,436	516,346	541,182	504,636	-	504,636	36,546	93%
Debt Service Interest & Fees	32,161	43,303	50,033	53,451	47,338	-	47,338	6,113	89%
Grants & Subsidies	691,626	715,000	715,000	715,000	715,000	-	715,000	-	100%
Other Services & Charges	422,349	1,176,018	677,060	861,433	691,376	-	691,376	170,057	80%
Interfund Transfers Out	-	-	-	11,799	11,799	-	11,799	-	100%
<b>Total Services &amp; Charges</b>	<b>4,135,158</b>	<b>6,116,428</b>	<b>4,927,701</b>	<b>5,465,698</b>	<b>5,006,796</b>	-	<b>5,006,796</b>	<b>458,900</b>	<b>92%</b>
<b>Capital</b>	<b>842,582</b>	<b>9,164,819</b>	<b>500,000</b>	<b>1,200,088</b>	<b>1,030,272</b>	-	<b>1,030,272</b>	<b>169,817</b>	<b>86%</b>
<b>Total Expenditures</b>	<b>13,647,003</b>	<b>24,394,477</b>	<b>15,407,952</b>	<b>16,558,684</b>	<b>15,360,434</b>	-	<b>15,360,434</b>	<b>1,198,248</b>	<b>93%</b>
<b>Net Surplus / (Deficit)</b>	<b>2,096,285</b>	<b>(4,641,054)</b>	<b>-</b>	<b>(85,050)</b>	<b>515,998</b>		<b>515,998</b>		
Beginning Cash Balance	6,210,755	8,278,260		3,649,543					
Cash Adjustments	(28,780)	12,338		-					
<b>Ending Cash Balance</b>	<b>8,278,260</b>	<b>3,649,543</b>		<b>3,649,543</b>	<b>4,156,004</b>				
Cash Reserves Target	3,411,751	6,098,619		4,139,671					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		
<b>Fund Purpose:</b>									
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.									
<b>Explanation of Revenue Sources:</b>									
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.									
<b>Explanation of Expenditures, Staffing, and Significant Changes/Variations:</b>									
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. 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.									

**City of South Bend, Indiana**  
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**Parks & Recreation Historical Budget Summary - Fund 201, 203, & 405**

	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Balance	Budget
<b>Revenue</b>									
Property Taxes	9,591,899	10,048,047	9,340,797	9,566,845	9,566,845		9,566,845	-	100%
Intergov./ Shared Revenues	842,315	890,592	845,000	904,581	904,581		904,581	-	100%
Intergov./ Grants	746,101	3,635,801	-	648,098	648,098		648,098	-	100%
Charges for Services	2,669,972	2,583,508	3,036,794	3,204,690	2,760,462		2,760,462	444,228	86%
Interest Earnings	99,025	140,690	87,861	7,250	7,167		7,167	83	99%
Donations	111,123	1,714,670	1,215,000	1,219,000	1,061,421		1,061,421	157,579	87%
Other Income	343,567	329,248	82,500	123,170	127,858		127,858	(4,688)	104%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	800,000		800,000	-	100%
<b>Total Revenue</b>	<b>16,749,848</b>	<b>19,753,423</b>	<b>15,407,952</b>	<b>16,473,634</b>	<b>15,876,432</b>		<b>15,876,432</b>	<b>597,202</b>	<b>96%</b>
<b>Expenditures by Fund</b>									
Parks & Recreation Fund (#201)	13,647,003	24,394,477	15,407,952	16,558,684	15,360,434	-	15,360,434	1,198,250	93%
Recreation Nonreverting Fund (#203)	1,760,359	-	-	-	-	-	-	-	-
Parks Capital Fund (#405)	171,530	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>15,578,892</b>	<b>24,394,477</b>	<b>15,407,952</b>	<b>16,558,684</b>	<b>15,360,434</b>	<b>-</b>	<b>15,360,434</b>	<b>1,198,250</b>	<b>93%</b>
<b>Expenditures by Division</b>									
Park Administration	1,259,102	1,723,159	1,514,423	1,518,780	1,499,024	-	1,499,024	19,756	99%
Park Maintenance	6,514,887	9,916,774	6,730,222	7,438,279	6,962,316	-	6,962,316	475,963	94%
Golf Courses	1,420,678	1,621,929	1,550,027	1,639,574	1,501,398	-	1,501,398	138,176	92%
Recreation	3,528,596	3,034,640	3,146,517	3,046,313	2,773,309	-	2,773,309	273,004	91%
Marketing & Events	946,684	965,503	1,266,763	986,749	882,516	-	882,516	104,234	89%
Park Projects & Capital	1,196,285	6,432,472	500,000	1,228,989	1,041,871	-	1,041,871	187,117	85%
Potawatomi Zoo	712,660	700,000	700,000	700,000	700,000	-	700,000	-	100%
Park Debt	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>15,578,892</b>	<b>24,394,477</b>	<b>15,407,952</b>	<b>16,558,684</b>	<b>15,360,434</b>	<b>-</b>	<b>15,360,434</b>	<b>1,198,250</b>	<b>93%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	5,699,791	5,970,871	6,247,884	6,195,699	6,015,996	-	6,015,996	179,703	97%
Fringe Benefits	2,297,296	1,850,776	2,217,404	2,170,017	2,133,462	-	2,133,462	36,555	98%
<b>Total Personnel</b>	<b>7,997,087</b>	<b>7,821,647</b>	<b>8,465,288</b>	<b>8,365,716</b>	<b>8,149,458</b>	<b>-</b>	<b>8,149,458</b>	<b>216,258</b>	<b>97%</b>
<b>Supplies</b>	<b>1,140,274</b>	<b>1,291,583</b>	<b>1,514,963</b>	<b>1,527,182</b>	<b>1,173,909</b>	<b>-</b>	<b>1,173,909</b>	<b>353,273</b>	<b>77%</b>
<b>Services &amp; Charges</b>									
Professional Services	571,404	443,786	141,069	240,520	192,616	-	192,616	47,904	80%
Printing & Advertising	100,423	112,043	261,929	166,032	102,375	-	102,375	63,657	62%
Utilities	651,921	764,164	674,112	847,025	790,831	-	790,831	56,194	93%
Education & Training	15,096	23,428	34,500	28,657	11,167	-	11,167	17,490	39%
Travel	22,704	20,508	34,922	15,585	3,355	-	3,355	12,230	22%
Repairs & Maintenance	431,450	689,481	401,510	563,793	515,084	-	515,084	48,709	91%
Interfund Allocations	1,174,618	1,672,261	1,421,220	1,421,220	1,421,220	-	1,421,220	-	100%
Debt Service Principal	352,675	456,436	516,346	541,182	504,636	-	504,636	36,546	93%
Debt Service Interest & Fees	32,161	43,303	50,033	53,451	47,338	-	47,338	6,113	89%
Grants & Subsidies	691,626	715,000	715,000	715,000	715,000	-	715,000	-	100%
Other Services & Charges	619,220	1,176,018	677,060	861,433	691,376	-	691,376	170,057	80%
Interfund Transfers Out	925,652	-	-	11,799	11,799	-	11,799	-	100%
<b>Total Services &amp; Charges</b>	<b>5,588,952</b>	<b>6,116,428</b>	<b>4,927,701</b>	<b>5,465,698</b>	<b>5,006,796</b>	<b>-</b>	<b>5,006,796</b>	<b>458,900</b>	<b>92%</b>
<b>Capital</b>	<b>852,580</b>	<b>9,164,819</b>	<b>500,000</b>	<b>1,200,088</b>	<b>1,030,272</b>	<b>-</b>	<b>1,030,272</b>	<b>169,817</b>	<b>86%</b>
<b>Total Expenditures</b>	<b>15,578,892</b>	<b>24,394,477</b>	<b>15,407,952</b>	<b>16,558,684</b>	<b>15,360,434</b>	<b>-</b>	<b>15,360,434</b>	<b>1,198,248</b>	<b>93%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,170,955</b>	<b>(4,641,054)</b>	<b>-</b>	<b>(85,050)</b>	<b>515,998</b>		<b>515,998</b>		

**Explanation of Significant Changes:**

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.

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Morris PAC / Palais Royale Marketing	<b>Fund Number</b>	273
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	17,373	21,618	15,000	15,000	3,535		3,535	11,465	24%
Interest Earnings	1,025	1,802	566	566	648		648	(82)	115%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>18,398</b>	<b>23,421</b>	<b>15,566</b>	<b>15,566</b>	<b>4,183</b>		<b>4,183</b>	<b>11,383</b>	<b>27%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	16,083	7,720	20,000	20,832	832	-	832	20,000	4%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>16,083</b>	<b>7,720</b>	<b>20,000</b>	<b>20,832</b>	<b>832</b>	<b>-</b>	<b>832</b>	<b>20,000</b>	<b>4%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>16,083</b>	<b>7,720</b>	<b>20,000</b>	<b>20,832</b>	<b>832</b>	<b>-</b>	<b>832</b>	<b>20,000</b>	<b>4%</b>
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<b>Net Surplus / (Deficit)</b>	<b>2,315</b>	<b>15,701</b>	<b>(4,434)</b>	<b>(5,266)</b>	<b>3,351</b>	<b>3,351</b>
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Beginning Cash Balance	55,239	57,345		73,045		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	(209)	(1)		-		
<b>Ending Cash Balance</b>	<b>57,345</b>	<b>73,045</b>		<b>67,779</b>	<b>76,521</b>	
Cash Reserves Target	4,021	1,930		5,208		

**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.

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<b>Fund Name</b>	Morris PAC / Self-Promotion					<b>Fund Number</b>	274		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	100,932	82,464	105,000	105,000	37,554		37,554	67,446	36%
Interest Earnings	786	3,934	1,794	1,794	1,818		1,818	(24)	101%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>101,718</b>	<b>86,398</b>	<b>106,794</b>	<b>106,794</b>	<b>39,372</b>		<b>39,372</b>	<b>67,422</b>	<b>37%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	956	80,000	80,000	-	-	-	80,000	0%
Printing & Advertising	-	-	35,000	35,000	1,100	-	1,100	33,900	3%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>956</b>	<b>115,000</b>	<b>115,000</b>	<b>1,100</b>	<b>-</b>	<b>1,100</b>	<b>113,900</b>	<b>1%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>956</b>	<b>115,000</b>	<b>115,000</b>	<b>1,100</b>	<b>-</b>	<b>1,100</b>	<b>113,900</b>	<b>1%</b>
<b>Net Surplus / (Deficit)</b>	<b>101,718</b>	<b>85,442</b>	<b>(8,206)</b>	<b>(8,206)</b>	<b>38,272</b>		<b>38,272</b>		
Beginning Cash Balance	-	101,499		186,839			<b>Cash Reserves Target</b>		
Cash Adjustments	(219)	(101)		-					
<b>Ending Cash Balance</b>	<b>101,499</b>	<b>186,839</b>		<b>178,633</b>	<b>225,432</b>				
Cash Reserves Target	-	239		28,750			25% of Annual expenditures		

**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.

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<b>Fund Name</b>	2017 Parks Bond Debt Service					<b>Fund Number</b>	312		
<b>Fund Type</b>	Debt Service Funds								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Property Taxes	703,118	1,166,972	1,111,962	1,087,915	1,087,915		1,087,915	-	100%
Intergov./ Shared Revenues	37,107	74,210	42,232	63,774	63,774		63,774	-	100%
Interest Earnings	722	1,412	2,637	637	(244)		(244)	881	-38%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>740,947</b>	<b>1,242,595</b>	<b>1,156,831</b>	<b>1,152,326</b>	<b>1,151,444</b>		<b>1,151,444</b>	<b>881</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-		-	-	-
Debt Service Principal	350,000	770,000	785,000	785,000	785,000		785,000	-	100%
Debt Service Interest & Fees	243,304	411,140	387,968	387,968	387,965		387,965	3	100%
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>593,304</b>	<b>1,181,140</b>	<b>1,172,968</b>	<b>1,172,968</b>	<b>1,172,965</b>		<b>1,172,965</b>	<b>3</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>593,304</b>	<b>1,181,140</b>	<b>1,172,968</b>	<b>1,172,968</b>	<b>1,172,965</b>		<b>1,172,965</b>	<b>3</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>147,643</b>	<b>61,455</b>	<b>(16,137)</b>	<b>(20,642)</b>	<b>(21,521)</b>		<b>(21,521)</b>		
Beginning Cash Balance	-	147,325		208,740				<b>Cash Reserves Target</b>	
Cash Adjustments	(319)	(39)		-				No reserve requirement	
<b>Ending Cash Balance</b>	<b>147,325</b>	<b>208,740</b>		<b>188,098</b>	<b>187,578</b>				
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).



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<b>Fund Name</b>	Coveleski Stadium Capital	<b>Fund Number</b>	401
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	29,082	23,125	30,000	30,000	-		-	30,000	0%
Interest Earnings	1,054	823	162	162	144		144	18	89%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>30,136</b>	<b>23,947</b>	<b>30,162</b>	<b>30,162</b>	<b>144</b>		<b>144</b>	<b>30,018</b>	<b>0%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Repairs & Maintenance	1,249	38,513	30,000	30,000	15,099	-	15,099	14,901	50%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,249</b>	<b>38,513</b>	<b>30,000</b>	<b>30,000</b>	<b>15,099</b>	<b>-</b>	<b>15,099</b>	<b>14,901</b>	<b>50%</b>
<b>Capital</b>	<b>10,000</b>	<b>32,955</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>11,249</b>	<b>71,468</b>	<b>30,000</b>	<b>30,000</b>	<b>15,099</b>	<b>-</b>	<b>15,099</b>	<b>14,901</b>	<b>50%</b>

<b>Net Surplus / (Deficit)</b>	<b>18,887</b>	<b>(47,520)</b>	<b>162</b>	<b>162</b>	<b>(14,955)</b>	<b>(14,955)</b>
Beginning Cash Balance	54,612	73,256		25,850		
Cash Adjustments	(243)	114		-		
<b>Ending Cash Balance</b>	<b>73,256</b>	<b>25,850</b>		<b>26,012</b>	<b>11,685</b>	
Cash Reserves Target	-	-		-		

**Cash Reserves Target**

No reserve requirement - Capital fund - spend down to zero

**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.

**Explanation of Expenditures and Significant Changes/Variations:**  
Planned expenditures are for painting, landscaping, and mechanical upgrades.

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<b>Fund Name</b>	Morris Performing Arts Center Capital	<b>Fund Number</b>	416
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	101,251	82,464	105,000	105,000	37,554		37,554	67,446	36%
Interest Earnings	7,145	10,956	3,354	3,354	3,981		3,981	(627)	119%
Other Income	-	575	-	-	-		-	-	-
Interfund Transfers In	-	-	-	175,579	175,579		175,579	-	100%
<b>Total Revenue</b>	<b>108,396</b>	<b>93,995</b>	<b>108,354</b>	<b>283,933</b>	<b>217,114</b>		<b>217,114</b>	<b>66,819</b>	<b>76%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>6,690</b>	<b>14,469</b>	<b>40,000</b>	<b>40,000</b>	-	-	-	<b>40,000</b>	<b>0%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	63,882	21,435	55,000	145,134	90,471	-	90,471	54,663	62%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>63,882</b>	<b>21,435</b>	<b>55,000</b>	<b>145,134</b>	<b>90,471</b>	-	<b>90,471</b>	<b>54,663</b>	<b>62%</b>
<b>Capital</b>	<b>74,492</b>	<b>14,149</b>	<b>40,000</b>	<b>373,224</b>	<b>346,394</b>	-	<b>346,394</b>	<b>26,830</b>	<b>93%</b>
<b>Total Expenditures</b>	<b>145,063</b>	<b>50,052</b>	<b>135,000</b>	<b>558,358</b>	<b>436,865</b>	-	<b>436,865</b>	<b>121,493</b>	<b>78%</b>

<b>Net Surplus / (Deficit)</b>	<b>(36,667)</b>	<b>43,943</b>	<b>(26,646)</b>	<b>(274,425)</b>	<b>(219,751)</b>		<b>(219,751)</b>		
Beginning Cash Balance	416,215	378,088		422,125					
Cash Adjustments	(1,459)	94		-					
<b>Ending Cash Balance</b>	<b>378,088</b>	<b>422,125</b>		<b>147,700</b>	<b>203,098</b>				
Cash Reserves Target	-	-		-					

**Cash Reserves Target**

No reserve requirement

**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. In 2020, \$175,579 was transferred from the General Fund (#101) to help fund the Morris ceiling repair.

**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 expensed 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

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<b>Fund Name</b>	Palais Royale Historic Preservation	<b>Fund Number</b>	450
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	17,661	14,425	15,000	15,000	6,477		6,477	8,523	43%
Interest Earnings	2,107	2,961	229	700	617		617	83	88%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>19,768</b>	<b>17,386</b>	<b>15,229</b>	<b>15,700</b>	<b>7,094</b>		<b>7,094</b>	<b>8,606</b>	<b>45%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	38,779	35,000	69,160	34,160	-	34,160	35,000	49%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>38,779</b>	<b>35,000</b>	<b>69,160</b>	<b>34,160</b>	<b>-</b>	<b>34,160</b>	<b>35,000</b>	<b>49%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>38,779</b>	<b>35,000</b>	<b>69,160</b>	<b>34,160</b>	<b>-</b>	<b>34,160</b>	<b>35,000</b>	<b>49%</b>

<b>Net Surplus / (Deficit)</b>	<b>19,768</b>	<b>(21,393)</b>	<b>(19,771)</b>	<b>(53,460)</b>	<b>(27,066)</b>	<b>(27,066)</b>
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Beginning Cash Balance	109,771	129,091		107,792		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	(448)	94		-		
<b>Ending Cash Balance</b>	<b>129,091</b>	<b>107,792</b>		<b>54,332</b>	<b>80,911</b>	
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.

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<b>Fund Name</b>	2018 Zoo Bond Capital	<b>Fund Number</b>	453
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	City Funds		

	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Debt Proceeds	3,786,189	-	-	-	-		-	-	-
Interest Earnings	1,999	22,489	-	12,652	293		293	12,359	2%
Interfund Transfers In	64,761	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>3,852,949</b>	<b>22,489</b>	<b>-</b>	<b>12,652</b>	<b>293</b>		<b>293</b>	<b>12,359</b>	<b>2%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	148,135	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>148,135</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Capital</b>	<b>439,955</b>	<b>3,166,419</b>	<b>-</b>	<b>133,581</b>	<b>121,222</b>	<b>-</b>	<b>121,222</b>	<b>12,359</b>	<b>91%</b>
<b>Total Expenditures</b>	<b>588,090</b>	<b>3,166,419</b>	<b>-</b>	<b>133,581</b>	<b>121,222</b>	<b>-</b>	<b>121,222</b>	<b>12,359</b>	<b>91%</b>

<b>Net Surplus / (Deficit)</b>	<b>3,264,859</b>	<b>(3,143,930)</b>	<b>-</b>	<b>(120,929)</b>	<b>(120,929)</b>	<b>(120,929)</b>
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Beginning Cash Balance	-	3,264,859		120,929			<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-		-			
<b>Ending Cash Balance</b>	<b>3,264,859</b>	<b>120,929</b>		<b>-</b>		<b>-</b>	
Cash Reserves Target	-	-		-		-	

**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.

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<b>Fund Name</b>	2017 Parks Bond Capital					<b>Fund Number</b>	471		
<b>Fund Type</b>	Capital Funds								
<b>Control</b>	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
<b>Revenue</b>									
Interest Earnings	186,252	297,324	-	85,000	72,162		72,162	12,838	85%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>186,252</b>	<b>297,324</b>	<b>-</b>	<b>85,000</b>	<b>72,162</b>		<b>72,162</b>	<b>12,838</b>	<b>85%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	129,892	15,000	-	-	-		-	-	-
Debt Service Interest & Fees	17,750	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>147,642</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>955,451</b>	<b>4,176,107</b>	<b>-</b>	<b>3,227,022</b>	<b>3,227,021</b>		<b>3,227,021</b>	<b>1</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>1,103,093</b>	<b>4,191,107</b>	<b>-</b>	<b>3,227,022</b>	<b>3,227,021</b>		<b>3,227,021</b>	<b>1</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>(916,841)</b>	<b>(3,893,782)</b>	<b>-</b>	<b>(3,142,022)</b>	<b>(3,154,859)</b>		<b>(3,154,859)</b>		
Beginning Cash Balance	13,888,958	12,944,127		9,062,798					
Cash Adjustments	(27,990)	12,453		-					
<b>Ending Cash Balance</b>	<b>12,944,127</b>	<b>9,062,798</b>		<b>5,920,776</b>	<b>5,926,118</b>				
Cash Reserves Target	-	-		-	-				

<b>Cash Reserves Target</b>
No reserve requirement - Bond capital fund - spend down to zero

**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 Twickenham | 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

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<b>Fund Name</b>	Parking Garages	<b>Fund Number</b>	601
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<b>Fund Type</b>	Enterprise Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	1,222,385	945,347	1,281,877	1,281,877	844,835		844,835	437,042	66%
Fines, Forfeitures, and Fees	67,203	42,745	62,100	62,080	38,862		38,862	23,218	63%
Interest Earnings	22,665	32,323	11,271	11,271	8,089		8,089	3,182	72%
Other Income	2,655	16,084	1,200	1,220	2,468		2,468	(1,248)	202%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>1,314,909</b>	<b>1,036,499</b>	<b>1,356,448</b>	<b>1,356,448</b>	<b>894,253</b>		<b>894,253</b>	<b>462,194</b>	<b>66%</b>

<b>Expenditures by Subdivisions</b>									
Parking Enforcement	264,600	105,009	81,470	72,650	71,212	-	71,212	1,438	98%
Parking General Operations	-	-	-	40,118	40,118	-	40,118	-	100%
Main Street Garage	283,633	270,215	342,975	689,172	638,343	-	638,343	50,828	93%
Leighton Plaza Garage	376,898	450,815	445,887	504,312	478,042	-	478,042	26,271	95%
Wayne Street Garage	283,985	197,869	299,163	340,264	307,837	-	307,837	32,428	90%
Eddy St Commons Garage	-	15,000	11,000	11,000	10,511	-	10,511	489	96%
<b>Total Expenditures</b>	<b>1,209,117</b>	<b>1,038,908</b>	<b>1,180,495</b>	<b>1,657,516</b>	<b>1,546,063</b>	-	<b>1,546,063</b>	<b>111,454</b>	<b>93%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	969	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	1,001,178	700,335	500,000	494,929	490,335	-	490,335	4,595	99%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	97,488	104,528	86,296	104,303	100,720	-	100,720	3,583	97%
Repairs & Maintenance	59,093	126,794	315,000	274,287	237,452	-	237,452	36,836	87%
Interfund Allocations	40,944	49,026	84,199	124,317	124,317	-	124,317	-	100%
Other Services & Charges	9,444	13,574	5,000	18,877	17,088	-	17,088	1,789	91%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,208,148</b>	<b>994,258</b>	<b>990,495</b>	<b>1,016,713</b>	<b>969,911</b>	-	<b>969,911</b>	<b>46,803</b>	<b>95%</b>
<b>Capital</b>	-	44,650	190,000	640,803	576,152	-	576,152	64,651	90%
<b>Total Expenditures</b>	<b>1,209,117</b>	<b>1,038,908</b>	<b>1,180,495</b>	<b>1,657,516</b>	<b>1,546,063</b>	-	<b>1,546,063</b>	<b>111,454</b>	<b>93%</b>

<b>Net Surplus / (Deficit)</b>	105,792	(2,409)	175,953	(301,068)	(651,810)		(651,810)		
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Beginning Cash Balance	1,225,253	1,325,951		1,326,253					
Cash Adjustments	(5,094)	2,710		-					
<b>Ending Cash Balance</b>	<b>1,325,951</b>	<b>1,326,253</b>		<b>1,025,184</b>	<b>674,268</b>				
Cash Reserves Target	302,279	259,727		414,379					

<b>Cash Reserves Target</b>
25% of Annual expenditures

**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.  
  
Starting in 2020, the Parking Garage Fund will reimburse the Morris Performing Arts Center (Fund 101) for 100% of costs of wages and benefits for the Manager-Facility Operations. This is represented as an Interfund Allocation expense.

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Fund Name	Century Center Operations					Fund Number	670			
Fund Type	Enterprise Funds									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total			
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Revenue</b>										
Intergov./ Shared Revenues	1,275,000	1,275,000	1,275,000	956,250	956,250		956,250	-	100%	
Charges for Services	3,157,588	3,192,290	3,590,320	3,587,811	924,923		924,923	2,662,888	26%	
Interest Earnings	(6)	24	-	7	7		7	-	103%	
Other Income	4,595	9,692	6,275	8,777	5,936		5,936	2,841	68%	
Interfund Allocation Reimb	-	66,045	68,478	68,478	68,478		68,478	-	100%	
Interfund Transfers In	-	-	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>4,437,177</b>	<b>4,543,051</b>	<b>4,940,073</b>	<b>4,621,323</b>	<b>1,955,594</b>		<b>1,955,594</b>	<b>2,665,729</b>	<b>42%</b>	
<b>Expenditures by Subdivisions</b>										
City Operations	763,881	1,390,766	1,491,433	1,522,236	1,149,345	-	1,149,345	372,891	76%	
Food & Beverage Operations	3,495,827	3,137,910	3,506,282	3,506,282	1,444,541	-	1,444,541	2,061,741	41%	
<b>Total Expenditures</b>	<b>4,259,708</b>	<b>4,528,676</b>	<b>4,997,715</b>	<b>5,028,518</b>	<b>2,593,886</b>	-	<b>2,593,886</b>	<b>2,434,632</b>	<b>52%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	334,283	473,272	513,026	513,026	368,842	-	368,842	144,184	72%	
Fringe Benefits	120,798	155,072	191,269	191,269	138,803	-	138,803	52,466	73%	
Other Personnel Costs	1,387,772	1,197,879	1,397,785	1,397,785	757,895	-	757,895	639,890	54%	
<b>Total Personnel</b>	<b>1,842,853</b>	<b>1,826,223</b>	<b>2,102,080</b>	<b>2,102,080</b>	<b>1,265,540</b>	-	<b>1,265,540</b>	<b>836,540</b>	<b>60%</b>	
<b>Supplies</b>	<b>1,224,932</b>	<b>1,145,517</b>	<b>1,418,899</b>	<b>1,419,994</b>	<b>317,548</b>	-	<b>317,548</b>	<b>1,102,446</b>	<b>22%</b>	
<b>Services &amp; Charges</b>										
Professional Services	96,141	76,325	120,628	127,356	35,698	-	35,698	91,658	28%	
Printing & Advertising	99	2,893	-	657	277	-	277	380	42%	
Utilities	344,126	375,552	353,989	351,371	276,273	-	276,273	75,098	79%	
Education & Training	299	-	-	2,022	1,724	-	1,724	298	85%	
Travel	-	-	1,000	851	-	-	-	851	0%	
Repairs & Maintenance	56,990	101,642	101,000	121,837	74,654	-	74,654	47,184	61%	
Interfund Allocations	-	162,380	169,544	169,544	169,544	-	169,544	-	100%	
Insurance	90,112	57,019	57,047	57,047	47,272	-	47,272	9,775	83%	
Other Services & Charges	518,247	512,899	579,589	581,820	311,417	-	311,417	270,403	54%	
Interfund Transfers Out	85,909	268,227	93,939	93,939	93,939	-	93,939	-	100%	
<b>Total Services &amp; Charges</b>	<b>1,191,923</b>	<b>1,556,936</b>	<b>1,476,736</b>	<b>1,506,444</b>	<b>1,010,797</b>	-	<b>1,010,797</b>	<b>495,647</b>	<b>67%</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>4,259,708</b>	<b>4,528,676</b>	<b>4,997,715</b>	<b>5,028,518</b>	<b>2,593,886</b>	-	<b>2,593,886</b>	<b>2,434,633</b>	<b>52%</b>	
<b>Net Surplus / (Deficit)</b>	<b>177,469</b>	<b>14,375</b>	<b>(57,642)</b>	<b>(407,195)</b>	<b>(638,292)</b>		<b>(638,292)</b>			
Beginning Cash Balance	1,354,272	1,532,952		1,537,206						
Cash Adjustments	1,211	(10,121)		-						
<b>Ending Cash Balance</b>	<b>1,532,952</b>	<b>1,537,206</b>		<b>1,130,011</b>	<b>1,016,748</b>					
Cash Reserves Target	1,064,927	1,132,169		1,257,130						
<b>Cash Reserves Target</b>										
25% of Annual expenditures										

**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.

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<b>Fund Name</b>	Century Center Capital	<b>Fund Number</b>	671
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<b>Fund Type</b>	Enterprise Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	2,026	12,966	10,000	18,400	1,931		1,931	16,469	10%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	177,475	-	-	-		-	-	-
<b>Total Revenue</b>	<b>2,026</b>	<b>190,441</b>	<b>10,000</b>	<b>18,400</b>	<b>1,931</b>		<b>1,931</b>	<b>16,469</b>	<b>10%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	4,800	66,123	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,800</b>	<b>66,123</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Capital</b>	5,216	-	20,000	1,000,000	-	-	-	1,000,000	0%
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<b>Total Expenditures</b>	10,016	66,123	20,000	1,000,000	-	-	-	1,000,000	0%
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<b>Net Surplus / (Deficit)</b>	(7,989)	124,318	(10,000)	(981,600)	1,931	1,931
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Beginning Cash Balance	865,353	857,363		981,681		<b>Cash Reserves Target</b> \$800,000 Minimum per Board of Managers
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>857,363</b>	<b>981,681</b>		<b>81</b>	<b>983,612</b>	
Cash Reserves Target	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.



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<b>Fund Name</b>	Century Center Energy Conservation Debt Svc	<b>Fund Number</b>	672
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<b>Fund Type</b>	Debt Service Fund
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	221,437	235,000	221,437	221,437	221,437		221,437	-	100%
Interest Earnings	36	4,232	1,200	2,400	2,552		2,552	(152)	106%
Other Income	110,049	104,511	95,720	95,720	97,225		97,225	(1,505)	102%
Interfund Transfers In	85,909	90,752	93,939	93,939	93,939		93,939	-	100%
<b>Total Revenue</b>	<b>417,430</b>	<b>434,495</b>	<b>412,296</b>	<b>413,496</b>	<b>415,154</b>		<b>415,154</b>	<b>(1,657)</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Debt Service Principal	162,702	280,090	285,614	285,614	285,614	-	285,614	-	100%
Debt Service Interest & Fees	143,034	135,333	125,482	125,482	125,482	-	125,482	-	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>305,736</b>	<b>415,423</b>	<b>411,096</b>	<b>411,096</b>	<b>411,096</b>	<b>-</b>	<b>411,096</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>305,736</b>	<b>415,423</b>	<b>411,096</b>	<b>411,096</b>	<b>411,096</b>	<b>-</b>	<b>411,096</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	111,694	19,071	1,200	2,400	4,058	4,058
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Beginning Cash Balance	58,882	170,316		189,409		<b>Cash Reserves Target</b>
Cash Adjustments	(260)	21		-		
<b>Ending Cash Balance</b>	<b>170,316</b>	<b>189,409</b>		<b>191,809</b>	<b>193,705</b>	
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.

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<b>Fund Name</b>	City Cemetery Trust	<b>Fund Number</b>	730
<b>Fund Type</b>	Special Revenue Fund		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	509	803	120	220	259		259	(39)	118%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>509</b>	<b>803</b>	<b>120</b>	<b>220</b>	<b>259</b>		<b>259</b>	<b>(39)</b>	<b>118%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	20,000	20,000	-	-	-	20,000	0%
Interfund Transfers Out	424,791	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>424,791</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>0%</b>
<b>Capital</b>									
	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>424,791</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	<b>(424,282)</b>	<b>803</b>	<b>(19,880)</b>	<b>(19,780)</b>	<b>259</b>	<b>259</b>
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Beginning Cash Balance	453,304	28,916		29,730		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	(107)	12		-		
<b>Ending Cash Balance</b>	<b>28,916</b>	<b>29,730</b>		<b>9,950</b>	<b>30,041</b>	
Cash Reserves Target	106,198	-		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.

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<b>Fund Name</b>	Bowman Cemetery	<b>Fund Number</b>	731
<b>Fund Type</b>	Special Revenue Fund		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	(126)	12,623	5,791	5,791	4,082		4,082	1,709	70%
Other Income	31,207	-	-	-	-		-	-	-
Interfund Transfers In	424,791	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>455,872</b>	<b>12,623</b>	<b>5,791</b>	<b>5,791</b>	<b>4,082</b>		<b>4,082</b>	<b>1,709</b>	<b>70%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>									
	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	455,872	12,623	5,791	5,791	4,082				4,082
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Beginning Cash Balance	-	454,888		467,692					
Cash Adjustments	(984)	182		-					
<b>Ending Cash Balance</b>	<b>454,888</b>	<b>467,692</b>		<b>473,483</b>	<b>472,576</b>				
Cash Reserves Target	400,000	400,000		400,000					

<b>Cash Reserves Target</b>
\$400,000 minimum

**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.

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<b>Fund Name</b>	2015 Parks Bond Debt Service	<b>Fund Number</b>	757
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	2,787	3,527	2,000	2,000	807		807	1,193	40%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	347,259	409,270	377,756	377,756	375,939		375,939	1,817	100%
<b>Total Revenue</b>	<b>350,045</b>	<b>412,797</b>	<b>379,756</b>	<b>379,756</b>	<b>376,746</b>		<b>376,746</b>	<b>3,010</b>	<b>99%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	210,000	220,000	225,000	225,000	225,000	-	225,000	-	100%
Debt Service Interest & Fees	169,106	162,731	157,131	157,131	156,131	-	156,131	1,000	99%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>379,106</b>	<b>382,731</b>	<b>382,131</b>	<b>382,131</b>	<b>381,131</b>	<b>-</b>	<b>381,131</b>	<b>1,000</b>	<b>100%</b>

<b>Capital</b>	-
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<b>Total Expenditures</b>	379,106    382,731    382,131    382,131    381,131    -    381,131    1,000    100%
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<b>Net Surplus / (Deficit)</b>	(29,061)    30,066    (2,375)    (2,375)    (4,385)    -    (4,385)
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Beginning Cash Balance	557,768	560,431		590,497					
Cash Adjustments	31,723	-		-					
<b>Ending Cash Balance</b>	<b>560,431</b>	<b>590,497</b>		<b>588,122</b>	<b>586,111</b>				
Cash Reserves Target	560,431	590,497		588,122					

**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.

**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.

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<b>Fund Name</b>	Police State Seizures	<b>Fund Number</b>	216
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	36,737	5,018	30,000	30,000	4,678		4,678	25,322	16%
Interest Earnings	3,692	6,364	2,281	2,263	1,895		1,895	368	84%
Other Income	300	310	-	18	18		18	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>40,730</b>	<b>11,691</b>	<b>32,281</b>	<b>32,281</b>	<b>6,591</b>		<b>6,591</b>	<b>25,690</b>	<b>20%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Education & Training	-	-	20,000	20,000	-	-	-	20,000	0%
Other Services & Charges	7,856	-	12,000	12,000	-	-	-	12,000	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>7,856</b>	<b>-</b>	<b>32,000</b>	<b>32,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,000</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>46,710</b>	<b>31,753</b>	<b>-</b>	<b>31,753</b>	<b>14,957</b>	<b>68%</b>
<b>Total Expenditures</b>	<b>7,856</b>	<b>-</b>	<b>77,000</b>	<b>78,710</b>	<b>31,753</b>	<b>-</b>	<b>31,753</b>	<b>46,957</b>	<b>40%</b>

<b>Net Surplus / (Deficit)</b>	<b>32,873</b>	<b>11,691</b>	<b>(44,719)</b>	<b>(46,429)</b>	<b>(25,162)</b>	<b>(25,162)</b>
Beginning Cash Balance	194,467	226,550		238,323		
Cash Adjustments	(790)	81		-		
<b>Ending Cash Balance</b>	<b>226,550</b>	<b>238,323</b>		<b>191,894</b>	<b>213,569</b>	
Cash Reserves Target	1,964	-		19,678		

**Cash Reserves Target**

25% of Annual expenditures

**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.

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<b>Fund Name</b>	Police Curfew Violations	<b>Fund Number</b>	218
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Fines, Forfeitures, and Fees	138	75	200	480	768		768	(288)	160%
Interest Earnings	232	359	147	147	115		115	32	78%
Donations	750	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>1,120</b>	<b>434</b>	<b>347</b>	<b>627</b>	<b>883</b>		<b>883</b>	<b>(256)</b>	<b>141%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	854	623	1,000	1,000	-	-	-	1,000	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>854</b>	<b>623</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>854</b>	<b>623</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	266	(190)	(653)	(373)	883		883		
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Beginning Cash Balance	12,860	13,077		12,894					
Cash Adjustments	(48)	6		-					
<b>Ending Cash Balance</b>	<b>13,077</b>	<b>12,894</b>		<b>12,521</b>	<b>13,799</b>				
Cash Reserves Target	214	156		250					

**Cash Reserves Target**

25% of Annual expenditures

**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.

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<b>Fund Name</b>	Law Enforcement Continuing Education	<b>Fund Number</b>	220
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	124,980	135,148	120,000	120,000	148,550		148,550	(28,550)	124%
Fines, Forfeitures, and Fees	78,353	103,233	111,000	114,900	92,751		92,751	22,149	81%
Interest Earnings	9,917	11,017	2,121	4,121	3,849		3,849	272	93%
Donations	525	-	1,000	-	2,000		2,000	(2,000)	-
Other Income	17,621	12,238	21,000	16,100	11,555		11,555	4,545	72%
Interfund Transfers In	-	26,423	-	-	-		-	-	-
<b>Total Revenue</b>	<b>231,395</b>	<b>288,059</b>	<b>255,121</b>	<b>255,121</b>	<b>258,705</b>		<b>258,705</b>	<b>(3,584)</b>	<b>101%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>173,990</b>	<b>168,527</b>	<b>160,500</b>	<b>199,521</b>	<b>62,084</b>		<b>62,084</b>	<b>137,437</b>	<b>31%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	1,140	1,136		1,136	4	100%
Education & Training	77,133	64,459	80,000	96,692	81,558		81,558	15,134	84%
Travel	40,706	41,704	50,000	38,582	20,646		20,646	17,936	54%
Other Services & Charges	65,622	37,480	55,000	47,613	31,475		31,475	16,137	66%
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>183,461</b>	<b>143,643</b>	<b>185,000</b>	<b>184,027</b>	<b>134,816</b>		<b>134,816</b>	<b>49,211</b>	<b>73%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>357,452</b>	<b>312,170</b>	<b>345,500</b>	<b>383,547</b>	<b>196,900</b>		<b>196,900</b>	<b>186,648</b>	<b>51%</b>

<b>Net Surplus / (Deficit)</b>	<b>(126,057)</b>	<b>(24,110)</b>	<b>(90,379)</b>	<b>(128,426)</b>	<b>61,806</b>		<b>61,806</b>		
Beginning Cash Balance	573,049	445,146		421,276					
Cash Adjustments	(1,846)	240		-					
<b>Ending Cash Balance</b>	<b>445,146</b>	<b>421,276</b>		<b>292,850</b>	<b>483,549</b>				
Cash Reserves Target	89,363	78,042		95,887					

**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).

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<b>Fund Name</b>	Public Safety LOIT	<b>Fund Number</b>	249
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Local Income Taxes	8,487,336	9,205,130	8,766,330	9,703,297	9,703,297		9,703,297	-	100%
Interest Earnings	22,175	78,327	10,000	30,000	33,595		33,595	(3,595)	112%
<b>Total Revenue</b>	<b>8,509,511</b>	<b>9,283,457</b>	<b>8,776,330</b>	<b>9,733,297</b>	<b>9,736,892</b>		<b>9,736,892</b>	<b>(3,595)</b>	<b>100%</b>

<b>Expenditures by Department</b>									
Police Department	4,265,266	4,114,929	4,619,658	4,619,658	4,619,654	-	4,619,654	4	100%
Fire Department	3,273,458	3,867,331	4,330,887	4,330,887	4,330,886	-	4,330,886	1	100%
<b>Total Expenditures</b>	<b>7,538,724</b>	<b>7,982,259</b>	<b>8,950,545</b>	<b>8,950,545</b>	<b>8,950,540</b>	-	<b>8,950,540</b>	<b>5</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	5,514,445	6,114,800	6,623,926	6,703,433	6,703,431	-	6,703,431	2	100%
Fringe Benefits	2,024,279	1,867,459	2,326,619	2,247,112	2,247,109	-	2,247,109	3	100%
<b>Total Personnel</b>	<b>7,538,724</b>	<b>7,982,259</b>	<b>8,950,545</b>	<b>8,950,545</b>	<b>8,950,540</b>	-	<b>8,950,540</b>	<b>5</b>	<b>100%</b>

<b>Total Expenditures</b>	<b>7,538,724</b>	<b>7,982,259</b>	<b>8,950,545</b>	<b>8,950,545</b>	<b>8,950,540</b>	-	<b>8,950,540</b>	<b>5</b>	<b>100%</b>
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<b>Net Surplus / (Deficit)</b>	<b>970,787</b>	<b>1,301,198</b>	<b>(174,215)</b>	<b>782,752</b>	<b>786,352</b>	<b>786,352</b>
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Beginning Cash Balance	988,905	1,953,942		3,253,787		<b>Cash Reserves Target</b> 8% of Annual expenditures - one month reserve
Cash Adjustments	(5,750)	(1,353)		-		
<b>Ending Cash Balance</b>	<b>1,953,942</b>	<b>3,253,787</b>		<b>4,036,539</b>	<b>4,045,717</b>	
Cash Reserves Target	603,098	638,581		716,044		

**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:**  
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.



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<b>Fund Name</b>	Police Take Home Vehicle	<b>Fund Number</b>	278
<b>Fund Type</b>	Internal Service Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	3,507	5,333	5,720	5,720	5,480		5,480	240	96%
Interest Earnings	13,423	20,608	8,432	8,432	5,998		5,998	2,435	71%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>16,930</b>	<b>25,941</b>	<b>14,152</b>	<b>14,152</b>	<b>11,478</b>		<b>11,478</b>	<b>2,675</b>	<b>81%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	18,198	50,000	50,000	50,000	8,690	-	8,690	41,311	17%
Interfund Transfers Out	-	-	-	49,087	49,087	-	49,087	-	100%
<b>Total Services &amp; Charges</b>	<b>18,198</b>	<b>50,000</b>	<b>50,000</b>	<b>99,087</b>	<b>57,777</b>	<b>-</b>	<b>57,777</b>	<b>41,311</b>	<b>58%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>18,198</b>	<b>50,000</b>	<b>50,000</b>	<b>99,087</b>	<b>57,777</b>	<b>-</b>	<b>57,777</b>	<b>41,311</b>	<b>58%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(1,268)</b>	<b>(24,059)</b>	<b>(35,848)</b>	<b>(84,935)</b>	<b>(46,299)</b>	<b>(46,299)</b>			
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Beginning Cash Balance	752,925	748,876		725,194					
Cash Adjustments	(2,780)	376		-					
<b>Ending Cash Balance</b>	<b>748,876</b>	<b>725,194</b>		<b>640,259</b>	<b>681,823</b>				
Cash Reserves Target	750,000	750,000		750,000					

**Cash Reserves Target**

Set dollar amount of \$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.

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<b>Fund Name</b>	Police Block Grants	<b>Fund Number</b>	280
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	70	111	51	51	36		36	15	70%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>70</b>	<b>111</b>	<b>51</b>	<b>51</b>	<b>36</b>		<b>36</b>	<b>15</b>	<b>70%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	<b>70</b>	<b>111</b>	<b>51</b>	<b>51</b>	<b>36</b>		<b>36</b>		
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Beginning Cash Balance	3,927	3,983		4,095					
Cash Adjustments	(15)	2		-					
<b>Ending Cash Balance</b>	<b>3,983</b>	<b>4,095</b>		<b>4,146</b>	<b>4,138</b>				
Cash Reserves Target	-	-		-					

**Cash Reserves Target**

No reserve requirement - Grant fund - spend down to zero

**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.

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<b>Fund Name</b>	Fire Department Capital	<b>Fund Number</b>	287
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	-	75,000	75,000	-		-	75,000	0%
Charges for Services	1,616,582	-	1,801,814	2,448,720	2,514,908		2,514,908	(66,188)	103%
Interest Earnings	79,982	79,926	8,303	8,303	9,151		9,151	(848)	110%
Debt Proceeds	-	-	-	1,660,000	1,660,000		1,660,000	-	100%
Other Income	3,515	25,437	-	8,245	8,244		8,244	1	100%
Interfund Transfers In	27,741	545,695	-	-	-		-	-	-
<b>Total Revenue</b>	<b>1,727,820</b>	<b>651,058</b>	<b>1,885,117</b>	<b>4,200,268</b>	<b>4,192,303</b>		<b>4,192,303</b>	<b>7,965</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	39,950	18,800	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	25,402	-	-	-	-	-	-	-	-
Debt Service Principal	286,561	434,910	698,185	695,890	343,971	-	343,971	351,919	49%
Debt Service Interest & Fees	29,819	43,560	70,888	70,888	31,114	-	31,114	39,774	44%
Interfund Transfers Out	625,939	726,206	743,936	746,231	746,231	-	746,231	-	100%
<b>Total Services &amp; Charges</b>	<b>967,721</b>	<b>1,204,676</b>	<b>1,513,009</b>	<b>1,513,009</b>	<b>1,121,316</b>	-	<b>1,121,316</b>	<b>391,693</b>	<b>74%</b>
<b>Capital</b>	919,235	1,570,388	410,000	1,992,224	1,925,268	-	1,925,268	66,956	97%
<b>Total Expenditures</b>	<b>1,926,906</b>	<b>2,793,864</b>	<b>1,923,009</b>	<b>3,505,233</b>	<b>3,046,584</b>	-	<b>3,046,584</b>	<b>458,649</b>	<b>87%</b>

<b>Net Surplus / (Deficit)</b>	(199,086)	(2,142,806)	(37,892)	695,035	1,145,719	1,145,719
Beginning Cash Balance	4,314,122	4,099,519	-	1,962,214	-	-
Cash Adjustments	(15,517)	5,501	-	-	-	-
<b>Ending Cash Balance</b>	<b>4,099,519</b>	<b>1,962,214</b>	-	<b>2,657,249</b>	<b>3,111,296</b>	-
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).

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<b>Fund Name</b>	<b>Emergency Medical Services Operating</b>					<b>Fund Number</b>	288		
<b>Fund Type</b>	Enterprise Funds								
<b>Control</b>	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Licenses & Permits	24,659	23,943	-	-	-		-	-	-
Charges for Services	6,217,287	5,661,421	-	-	-		-	-	-
Fines, Forfeitures, and Fees	225	1,275	-	-	-		-	-	-
Interest Earnings	48,596	59,267	-	10,317	10,316		10,316	1	100%
Donations	200	-	-	-	-		-	-	-
Other Income	21,159	2,993	-	797	797		797	-	100%
Interfund Transfers In	-	988,936	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,312,126</b>	<b>6,737,835</b>	<b>-</b>	<b>11,114</b>	<b>11,113</b>		<b>11,113</b>	<b>1</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	3,712,912	3,956,680	-	-	-		-	-	-
Fringe Benefits	1,369,042	1,213,698	-	-	-		-	-	-
<b>Total Personnel</b>	<b>5,081,953</b>	<b>5,170,378</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>341,657</b>	<b>351,249</b>	<b>-</b>	<b>1,468</b>	<b>1,468</b>		<b>1,468</b>	<b>-</b>	<b>100%</b>
<b>Services &amp; Charges</b>									
Professional Services	157,713	71,285	-	1,293	1,292		1,292	1	100%
Utilities	18,800	8,758	-	-	-		-	-	-
Education & Training	44,560	19,688	-	4,778	4,778		4,778	-	100%
Repairs & Maintenance	127,347	93,053	-	44,889	42,719		42,719	2,171	95%
Interfund Allocations	220,456	261,156	-	-	-		-	-	-
Other Services & Charges	181,063	222,012	-	54,947	54,946		54,946	1	100%
Interfund Transfers Out	-	-	1,771,992	1,716,684	1,716,684		1,716,684	-	100%
<b>Total Services &amp; Charges</b>	<b>749,939</b>	<b>675,953</b>	<b>1,771,992</b>	<b>1,822,591</b>	<b>1,820,418</b>		<b>1,820,418</b>	<b>2,173</b>	<b>100%</b>
<b>Capital</b>	<b>19,811</b>	<b>35,359</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>6,193,361</b>	<b>6,232,938</b>	<b>1,771,992</b>	<b>1,824,059</b>	<b>1,821,886</b>		<b>1,821,886</b>	<b>2,173</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>118,765</b>	<b>504,897</b>	<b>(1,771,992)</b>	<b>(1,812,945)</b>	<b>(1,810,773)</b>		<b>(1,810,773)</b>		
Beginning Cash Balance	1,829,976	1,956,568		2,520,160		<b>Cash Reserves Target</b>			
Cash Adjustments	7,828	58,695		-					
<b>Ending Cash Balance</b>	<b>1,956,568</b>	<b>2,520,160</b>		<b>707,215</b>	<b>607,079</b>				
Cash Reserves Target	1,548,340	1,558,234		456,015		25% of Annual expenditures			

**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.

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<b>Fund Name</b>	HAZMAT					<b>Fund Number</b>	289		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	-	9,350	10,000	10,000	-		-	10,000	0%
Interest Earnings	451	709	238	238	243		243	(5)	102%
Other Income	-	12	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>451</b>	<b>10,071</b>	<b>10,238</b>	<b>10,238</b>	<b>243</b>		<b>243</b>	<b>9,995</b>	<b>2%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	8,834	1,457	10,000	10,000	-	-	-	10,000	0%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>8,834</b>	<b>1,457</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(8,383)</b>	<b>8,614</b>	<b>238</b>	<b>238</b>	<b>243</b>		<b>243</b>		
Beginning Cash Balance	27,506	19,039		27,647					
Cash Adjustments	(84)	(6)		-					
<b>Ending Cash Balance</b>	<b>19,039</b>	<b>27,647</b>		<b>27,885</b>	<b>27,937</b>				
Cash Reserves Target	2,209	364		2,500					
							<b>Cash Reserves Target</b>		
							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.

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<b>Fund Name</b>	Indiana River Rescue	<b>Fund Number</b>	291
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	100,590	111,870	90,000	90,000	54,600		54,600	35,400	61%
Interest Earnings	2,726	6,998	2,317	2,317	2,955		2,955	(638)	128%
Donations	-	24,945	-	-	-		-	-	-
Other Income	5,152	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>108,468</b>	<b>143,813</b>	<b>92,317</b>	<b>92,317</b>	<b>57,555</b>		<b>57,555</b>	<b>34,762</b>	<b>62%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	3,000	462	3,000	3,000	-	-	-	3,000	0%
Fringe Benefits	-	-	2,500	2,500	-	-	-	2,500	0%
<b>Total Personnel</b>	<b>3,000</b>	<b>462</b>	<b>5,500</b>	<b>5,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,500</b>	<b>0%</b>
<b>Supplies</b>	<b>13,277</b>	<b>10,913</b>	<b>18,500</b>	<b>21,282</b>	<b>16,731</b>	<b>-</b>	<b>16,731</b>	<b>4,551</b>	<b>79%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	890	1,300	1,300	-	-	-	1,300	0%
Education & Training	2,054	10,855	9,000	9,000	425	-	425	8,575	5%
Travel	9,845	942	15,000	15,000	2,524	-	2,524	12,476	17%
Repairs & Maintenance	21,764	7,520	43,000	43,000	-	-	-	43,000	0%
Other Services & Charges	600	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>34,264</b>	<b>20,206</b>	<b>68,300</b>	<b>68,300</b>	<b>2,949</b>	<b>-</b>	<b>2,949</b>	<b>65,351</b>	<b>4%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>50,541</b>	<b>31,581</b>	<b>92,300</b>	<b>95,082</b>	<b>19,679</b>	<b>-</b>	<b>19,679</b>	<b>75,402</b>	<b>21%</b>
<b>Net Surplus / (Deficit)</b>	<b>57,927</b>	<b>112,232</b>	<b>17</b>	<b>(2,765)</b>	<b>37,876</b>		<b>37,876</b>		

Beginning Cash Balance	123,859	181,204		293,325		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	(583)	(111)		-		
<b>Ending Cash Balance</b>	<b>181,204</b>	<b>293,325</b>		<b>290,560</b>	<b>330,404</b>	
Cash Reserves Target	12,635	7,895		23,771		

**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.

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<b>Fund Name</b>	Police Grants	<b>Fund Number</b>	292
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	-	-	-	-	-		-	-	-

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	21,735	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>21,735</b>	-	-	-	-	-	-	-	-
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>21,735</b>	-	-	-	-	-	-	-	-

<b>Net Surplus / (Deficit)</b>	<b>(21,735)</b>	-	-	-	-		-
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Beginning Cash Balance	48,451	26,716		26,716		<b>Cash Reserves Target</b> No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>26,716</b>	<b>26,716</b>		<b>26,716</b>	<b>26,716</b>	
Cash Reserves Target	-	-		-		

**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.

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<b>Fund Name</b>	Regional Police Academy	<b>Fund Number</b>	294
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	21,192	23,525	20,000	20,000	9,350		9,350	10,650	47%
Interest Earnings	1,711	3,069	1,240	1,240	1,106		1,106	134	89%
Other Income	-	175	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>22,903</b>	<b>26,769</b>	<b>21,240</b>	<b>21,240</b>	<b>10,456</b>		<b>10,456</b>	<b>10,784</b>	<b>49%</b>

**Expenditures by Type**

<b>Supplies</b>	190	-	1,500	1,500	214	-	214	1,286	14%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Education & Training	6,150	157	10,000	10,000	-	-	-	10,000	0%
Travel	-	-	1,500	1,500	-	-	-	1,500	0%
Other Services & Charges	5,249	6,579	9,500	9,500	2,943	-	2,943	6,557	31%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>11,399</b>	<b>6,737</b>	<b>21,000</b>	<b>21,000</b>	<b>2,943</b>	<b>-</b>	<b>2,943</b>	<b>18,057</b>	<b>14%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>11,589</b>	<b>6,737</b>	<b>22,500</b>	<b>22,500</b>	<b>3,157</b>	<b>-</b>	<b>3,157</b>	<b>19,343</b>	<b>14%</b>

<b>Net Surplus / (Deficit)</b>	<b>11,314</b>	<b>20,032</b>	<b>(1,260)</b>	<b>(1,260)</b>	<b>7,299</b>	<b>7,299</b>
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Beginning Cash Balance	87,473	98,440		118,481		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	(348)	10		-		
<b>Ending Cash Balance</b>	<b>98,440</b>	<b>118,481</b>		<b>117,221</b>	<b>125,984</b>	
Cash Reserves Target	2,897	1,684		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.



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<b>Fund Name</b>	COPS MORE Grant	<b>Fund Number</b>	295
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	101,310	56,495	-	364,946	180,998		180,998	183,948	50%
Fines, Forfeitures, and Fees	12,766	9,219	10,000	10,000	6,919		6,919	3,081	69%
Interest Earnings	2,278	4,724	1,265	1,265	594		594	671	47%
Donations	-	5,098	-	-	-		-	-	-
Other Income	14,012	1,949	20,000	20,260	260		260	20,000	1%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>130,367</b>	<b>77,485</b>	<b>31,265</b>	<b>396,471</b>	<b>188,771</b>		<b>188,771</b>	<b>207,700</b>	<b>48%</b>

**Expenditures by Type**

<b>Supplies</b>	19,215	65,306	47,000	185,020	86,905	-	86,905	98,115	47%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	48,560	-	-	-	48,560	0%
Education & Training	-	300	-	-	-	-	-	-	-
Travel	-	-	-	28,812	-	-	-	28,812	0%
Other Services & Charges	43,835	44,622	45,000	45,000	12,317	-	12,317	32,683	27%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>43,835</b>	<b>44,922</b>	<b>45,000</b>	<b>122,372</b>	<b>12,317</b>	<b>-</b>	<b>12,317</b>	<b>110,055</b>	<b>10%</b>
<b>Capital</b>	-	-	-	186,476	185,805	-	185,805	671	100%
<b>Total Expenditures</b>	<b>63,050</b>	<b>110,228</b>	<b>92,000</b>	<b>493,868</b>	<b>285,026</b>	<b>-</b>	<b>285,026</b>	<b>208,841</b>	<b>58%</b>

<b>Net Surplus / (Deficit)</b>	<b>67,316</b>	<b>(32,743)</b>	<b>(60,735)</b>	<b>(97,397)</b>	<b>(96,255)</b>	<b>(96,255)</b>
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Beginning Cash Balance	135,365	202,035		169,439		<b>Cash Reserves Target</b> No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	(646)	146		-		
<b>Ending Cash Balance</b>	<b>202,035</b>	<b>169,439</b>		<b>72,042</b>	<b>73,474</b>	
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.

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<b>Fund Name</b>	Police Federal Drug Enforcement	<b>Fund Number</b>	299
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	6,201	-	5,000	5,000	-		-	5,000	0%
Interest Earnings	2,654	3,131	1,366	1,366	723		723	643	53%
Other Income	36,436	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>45,291</b>	<b>3,131</b>	<b>6,366</b>	<b>6,366</b>	<b>723</b>		<b>723</b>	<b>5,643</b>	<b>11%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	-	-	6,000	6,000	-	-	-	6,000	0%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>22,100</b>	<b>43,499</b>	<b>45,000</b>	<b>45,000</b>	<b>31,000</b>	<b>-</b>	<b>31,000</b>	<b>14,000</b>	<b>69%</b>
<b>Total Expenditures</b>	<b>22,100</b>	<b>43,499</b>	<b>51,000</b>	<b>51,000</b>	<b>31,000</b>	<b>-</b>	<b>31,000</b>	<b>20,000</b>	<b>61%</b>

<b>Net Surplus / (Deficit)</b>	<b>23,191</b>	<b>(40,368)</b>	<b>(44,634)</b>	<b>(44,634)</b>	<b>(30,277)</b>	<b>(30,277)</b>
Beginning Cash Balance	130,729	153,920		113,552		
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>153,920</b>	<b>113,552</b>		<b>68,918</b>	<b>83,275</b>	
Cash Reserves Target	5,525	10,875		12,750		

**Cash Reserves Target**

25% of Annual expenditures

**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.

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<b>Fund Name</b>	2018 Fire Station #9 Bond Debt Service	<b>Fund Number</b>	350
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interfund Transfers In	120,663	321,706	341,231	341,231	341,231		341,231	-	100%
<b>Total Revenue</b>	<b>120,663</b>	<b>321,706</b>	<b>341,231</b>	<b>341,231</b>	<b>341,231</b>		<b>341,231</b>	-	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	75,000	170,000	195,000	195,000	195,000	-	195,000	-	100%
Debt Service Interest & Fees	45,663	151,706	146,231	146,231	146,231	-	146,231	-	100%
<b>Total Services &amp; Charges</b>	<b>120,663</b>	<b>321,706</b>	<b>341,231</b>	<b>341,231</b>	<b>341,231</b>	-	<b>341,231</b>	-	<b>100%</b>
<b>Total Expenditures</b>	<b>120,663</b>	<b>321,706</b>	<b>341,231</b>	<b>341,231</b>	<b>341,231</b>	-	<b>341,231</b>	-	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	-	-	-	-	-		-
Beginning Cash Balance	-	-		-		<b>Cash Reserves Target</b>	
Cash Adjustments	-	-		-		No reserve requirement	
<b>Ending Cash Balance</b>	-	-		-			
Cash Reserves Target	-	-		-			

**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:**  
Debt service payments are due on January 15 and July 15. The final bond payment is due 1/15/38.

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<b>Fund Name</b>	2018 Fire Station #9 Bond Capital	<b>Fund Number</b>	451
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	55,108	42,008	3,854	3,854	2,981		2,981	874	77%
Debt Proceeds	5,082,316	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>5,137,424</b>	<b>42,008</b>	<b>3,854</b>	<b>3,854</b>	<b>2,981</b>		<b>2,981</b>	<b>874</b>	<b>77%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	215,133	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>215,133</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>1,420,290</b>	<b>3,143,446</b>	<b>-</b>	<b>89,311</b>	<b>89,311</b>	<b>-</b>	<b>89,311</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>1,635,423</b>	<b>3,143,446</b>	<b>-</b>	<b>89,311</b>	<b>89,311</b>	<b>-</b>	<b>89,311</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	<b>3,502,001</b>	<b>(3,101,438)</b>	<b>3,854</b>	<b>(85,457)</b>	<b>(86,330)</b>	<b>(86,330)</b>
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Beginning Cash Balance	-	3,494,445		399,877			<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	(7,556)	6,871		-			
<b>Ending Cash Balance</b>	<b>3,494,445</b>	<b>399,877</b>		<b>314,420</b>	<b>314,233</b>		
Cash Reserves Target	-	-		-			

**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 and Significant Changes/Variations:**  
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.

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<b>Fund Name</b>	Fire Pension	<b>Fund Number</b>	701
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<b>Fund Type</b>	Pension Trust Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	4,475,669	4,466,993	4,900,000	4,456,309	4,323,533		4,323,533	132,776	97%
Interest Earnings	7,439	8,670	6,502	6,502	2,205		2,205	4,297	34%
Other Income	9,010	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,492,118</b>	<b>4,475,663</b>	<b>4,906,502</b>	<b>4,462,811</b>	<b>4,325,739</b>		<b>4,325,739</b>	<b>137,073</b>	<b>97%</b>

**Expenditures by Type**

<b>Personnel</b>									
Salaries & Wages	4,636,193	4,449,225	4,791,361	4,791,361	4,205,078	-	4,205,078	586,283	88%
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>4,636,193</b>	<b>4,449,225</b>	<b>4,791,361</b>	<b>4,791,361</b>	<b>4,205,078</b>	<b>-</b>	<b>4,205,078</b>	<b>586,283</b>	<b>88%</b>
<b>Supplies</b>	<b>67</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>0%</b>
<b>Services &amp; Charges</b>									
Professional Services	3,202	4,000	6,100	6,100	3,500	-	3,500	2,600	57%
Travel	-	-	350	350	-	-	-	350	0%
Other Services & Charges	919	1,126	1,400	1,400	679	-	679	721	48%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,121</b>	<b>5,126</b>	<b>7,850</b>	<b>7,850</b>	<b>4,179</b>	<b>-</b>	<b>4,179</b>	<b>3,671</b>	<b>53%</b>
<b>Total Expenditures</b>	<b>4,640,381</b>	<b>4,454,351</b>	<b>4,799,311</b>	<b>4,799,311</b>	<b>4,209,256</b>	<b>-</b>	<b>4,209,256</b>	<b>590,054</b>	<b>88%</b>

<b>Net Surplus / (Deficit)</b>	<b>(148,263)</b>	<b>21,312</b>	<b>107,191</b>	<b>(336,500)</b>	<b>116,482</b>		<b>116,482</b>
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Beginning Cash Balance	464,746	315,085		336,501		<b>Cash Reserves Target</b>  10% of Annual expenditures
Cash Adjustments	(1,398)	104		-		
<b>Ending Cash Balance</b>	<b>315,085</b>	<b>336,501</b>		<b>1</b>	<b>453,561</b>	
Cash Reserves Target	464,038	445,435		479,931		

**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.

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<b>Fund Name</b>	<b>Police Pension</b>					<b>Fund Number</b>	<b>702</b>		
<b>Fund Type</b>	<b>Pension Trust Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Shared Revenues	6,223,858	6,111,782	6,347,700	6,048,813	6,048,813		6,048,813	-	100%
Interest Earnings	14,743	17,014	12,428	12,428	3,126		3,126	9,302	25%
Other Income	4,124	2,890	8,000	8,000	6,284		6,284	1,716	79%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,242,725</b>	<b>6,131,686</b>	<b>6,368,128</b>	<b>6,069,241</b>	<b>6,058,223</b>		<b>6,058,223</b>	<b>11,018</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	6,175,699	6,374,654	6,229,288	6,229,288	6,186,554	-	6,186,554	42,734	99%
Fringe Benefits	261	-	3,717	3,717	-	-	-	3,717	0%
<b>Total Personnel</b>	<b>6,175,960</b>	<b>6,374,654</b>	<b>6,233,005</b>	<b>6,233,005</b>	<b>6,186,554</b>	<b>-</b>	<b>6,186,554</b>	<b>46,451</b>	<b>99%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>									
Professional Services	3,200	4,000	6,500	6,500	3,500	-	3,500	3,000	54%
Travel	-	-	500	500	-	-	-	500	0%
Other Services & Charges	979	1,271	1,400	1,400	945	-	945	455	67%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,179</b>	<b>5,271</b>	<b>8,400</b>	<b>8,400</b>	<b>4,445</b>	<b>-</b>	<b>4,445</b>	<b>3,955</b>	<b>53%</b>
<b>Total Expenditures</b>	<b>6,180,140</b>	<b>6,379,925</b>	<b>6,241,405</b>	<b>6,241,405</b>	<b>6,190,998</b>	<b>-</b>	<b>6,190,998</b>	<b>50,406</b>	<b>99%</b>
<b>Net Surplus / (Deficit)</b>	<b>62,585</b>	<b>(248,240)</b>	<b>126,723</b>	<b>(172,164)</b>	<b>(132,776)</b>		<b>(132,776)</b>		
Beginning Cash Balance	886,366	945,540		698,148					
Cash Adjustments	(3,411)	848		-					
<b>Ending Cash Balance</b>	<b>945,540</b>	<b>698,148</b>		<b>525,984</b>	<b>566,569</b>				
Cash Reserves Target	618,014	637,993		624,141					
							<b>Cash Reserves Target</b>		
							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.

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<b>Fund Name</b>	Police K-9 Unit	<b>Fund Number</b>	705
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	51	65	4	22	21		21	1	95%
Donations	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>51</b>	<b>65</b>	<b>4</b>	<b>22</b>	<b>21</b>		<b>21</b>	<b>1</b>	<b>95%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	601	-	2,020	2,020	-	-	-	2,020	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>601</b>	<b>-</b>	<b>2,020</b>	<b>2,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,020</b>	<b>0%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>601</b>	<b>-</b>	<b>2,020</b>	<b>2,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,020</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	<b>(550)</b>	<b>65</b>	<b>(2,016)</b>	<b>(1,998)</b>	<b>21</b>	<b>21</b>
Beginning Cash Balance	2,889	2,330		2,395		
Cash Adjustments	(9)	1		-		
<b>Ending Cash Balance</b>	<b>2,330</b>	<b>2,395</b>		<b>397</b>	<b>2,420</b>	
Cash Reserves Target	-	-		-		

**Cash Reserves Target**

No reserve requirement

**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 funds 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.

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<b>Fund Name</b>	Studebaker-Oliver Revitalizing Grants					<b>Fund Number</b>	209		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Grants	28,198	-	-	-	-		-	-	-
Interest Earnings	16,217	24,778	20,000	20,000	7,035		7,035	12,965	35%
Other Income	100,000	100,000	100,000	100,000	100,000		100,000	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>144,415</b>	<b>124,778</b>	<b>120,000</b>	<b>120,000</b>	<b>107,035</b>		<b>107,035</b>	<b>12,965</b>	<b>89%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	93,868	149,969	25,000	838,793	274,931		274,931	563,862	33%
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>93,868</b>	<b>149,969</b>	<b>25,000</b>	<b>838,793</b>	<b>274,931</b>		<b>274,931</b>	<b>563,862</b>	<b>33%</b>
<b>Capital</b>	-	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>93,868</b>	<b>149,969</b>	<b>25,000</b>	<b>838,793</b>	<b>274,931</b>		<b>274,931</b>	<b>563,862</b>	<b>33%</b>
<b>Net Surplus / (Deficit)</b>	<b>50,547</b>	<b>(25,191)</b>	<b>95,000</b>	<b>(718,793)</b>	<b>(167,896)</b>		<b>(167,896)</b>		
Beginning Cash Balance	876,414	954,136		929,415		<b>Cash Reserves Target</b>			
Cash Adjustments	27,174	470		-		No reserve requirement - Grant fund - spend down to zero			
<b>Ending Cash Balance</b>	<b>954,136</b>	<b>929,415</b>		<b>210,621</b>	<b>763,112</b>				
Cash Reserves Target	-	-		-					
<b>Fund Purpose:</b>	<p>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:</p> <ul style="list-style-type: none"> <li>- 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.</li> <li>- 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.</li> <li>- 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.</li> </ul>								
<b>Explanation of Revenue Sources:</b>	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.								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	Professional services include ground water testing and other ongoing costs related to the study and planning for the various brownfields.								



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<b>Fund Name</b>	Economic Development State Grants					<b>Fund Number</b>	210		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>%</b>
<b>Revenue</b>									
Intergov./ Grants	2,375	-	-	555,695	-		-	555,695	0%
Interest Earnings	6,784	2,878	3,000	3,000	712		712	2,288	24%
Other Income	54,008	72,010	72,011	72,011	90,013		90,013	(18,002)	125%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>63,167</b>	<b>74,888</b>	<b>75,011</b>	<b>630,706</b>	<b>90,725</b>		<b>90,725</b>	<b>539,981</b>	<b>14%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	53,699	-	94,247	56,352		56,352	37,895	60%
Repairs & Maintenance	-	-	-	400,000	-		-	400,000	0%
Debt Service Principal	65,591	67,581	69,632	69,632	69,632		69,632	-	100%
Debt Service Interest & Fees	6,419	4,429	2,379	2,379	2,379		2,379	-	100%
Grants & Subsidies	-	-	-	65,000	-		-	65,000	0%
Other Services & Charges	55,662	-	-	11,400	-		-	11,400	0%
Interfund Transfers Out	-	230,000	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>127,672</b>	<b>355,710</b>	<b>72,011</b>	<b>642,658</b>	<b>128,362</b>		<b>128,362</b>	<b>514,295</b>	<b>20%</b>
<b>Capital</b>	-	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>127,672</b>	<b>355,710</b>	<b>72,011</b>	<b>642,658</b>	<b>128,362</b>		<b>128,362</b>	<b>514,295</b>	<b>20%</b>
<b>Net Surplus / (Deficit)</b>	<b>(64,506)</b>	<b>(280,822)</b>	<b>3,000</b>	<b>(11,952)</b>	<b>(37,637)</b>		<b>(37,637)</b>		
Beginning Cash Balance	410,752	344,987		64,775					
Cash Adjustments	(1,259)	610		-					
<b>Ending Cash Balance</b>	<b>344,987</b>	<b>64,775</b>		<b>52,824</b>	<b>27,154</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
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.

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Fund Name	Department of Community Investment (DCI)					Fund Number	211		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	270,192	434,000	464,500	10,650	10,650		10,650	-	100%
Charges for Services	338,582	212,079	249,070	835,227	861,309		861,309	(26,082)	103%
Fines, Forfeitures, and Fees	-	-	40,000	45,251	46,076		46,076	(825)	102%
Interest Earnings	14,158	17,680	15,000	9,000	8,876		8,876	124	99%
Other Income	4,256	4,123	-	2,599	2,598		2,598	1	100%
Interfund Allocation Reimb	-	-	174,531	174,531	174,531		174,531	-	100%
Interfund Transfers In	1,866,020	2,350,633	2,288,899	2,268,899	2,268,899		2,268,899	-	100%
<b>Total Revenue</b>	<b>2,493,209</b>	<b>3,018,515</b>	<b>3,232,000</b>	<b>3,346,157</b>	<b>3,372,939</b>		<b>3,372,939</b>	<b>(26,782)</b>	<b>101%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,464,757	1,493,197	1,788,354	1,628,354	1,529,047	-	1,529,047	99,307	94%
Fringe Benefits	630,626	528,540	665,776	665,776	568,983	-	568,983	96,793	85%
<b>Total Personnel</b>	<b>2,095,383</b>	<b>2,021,736</b>	<b>2,454,130</b>	<b>2,294,130</b>	<b>2,098,029</b>	-	<b>2,098,029</b>	<b>196,100</b>	<b>91%</b>
<b>Supplies</b>	<b>19,501</b>	<b>18,276</b>	<b>25,792</b>	<b>21,553</b>	<b>13,503</b>	-	<b>13,503</b>	<b>8,051</b>	<b>63%</b>
<b>Services &amp; Charges</b>									
Professional Services	319,616	157,623	296,100	257,316	224,609	-	224,609	32,707	87%
Printing & Advertising	10,940	13,604	24,707	24,773	7,560	-	7,560	17,213	31%
Education & Training	8,889	9,835	23,900	11,400	4,576	-	4,576	6,824	40%
Travel	17,302	24,271	28,000	14,524	4,502	-	4,502	10,022	31%
Repairs & Maintenance	1,989	9,911	2,600	101,951	12,447	-	12,447	89,504	12%
Interfund Allocations	390,538	464,363	357,941	357,941	357,941	-	357,941	-	100%
Other Services & Charges	10,694	16,116	18,830	20,726	11,772	-	11,772	8,954	57%
Interfund Transfers Out	-	-	-	35,000	35,000	-	35,000	-	100%
<b>Total Services &amp; Charges</b>	<b>759,969</b>	<b>695,723</b>	<b>752,078</b>	<b>823,631</b>	<b>658,407</b>	-	<b>658,407</b>	<b>165,224</b>	<b>80%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,874,853</b>	<b>2,735,735</b>	<b>3,232,000</b>	<b>3,139,314</b>	<b>2,769,940</b>	-	<b>2,769,940</b>	<b>369,375</b>	<b>88%</b>
<b>Net Surplus / (Deficit)</b>	<b>(381,644)</b>	<b>282,780</b>	<b>-</b>	<b>206,843</b>	<b>603,000</b>		<b>603,000</b>		
Beginning Cash Balance	1,114,625	729,684		1,012,307					
Cash Adjustments	(3,297)	(158)		-					
<b>Ending Cash Balance</b>	<b>729,684</b>	<b>1,012,307</b>		<b>1,219,150</b>	<b>1,629,498</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							No reserve requirement		

**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 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.

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<b>Fund Name</b>	Dept of Community Investment Grants	<b>Fund Number</b>	212
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	3,542,536	2,030,043	2,711,000	7,093,322	2,392,383		2,392,383	4,700,939	34%
Fines, Forfeitures, and Fees	110	30	-	81	121		121	(40)	149%
Other Income	203,444	483,931	203,000	217,888	186,664		186,664	31,224	86%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>3,746,089</b>	<b>2,514,004</b>	<b>2,914,000</b>	<b>7,311,291</b>	<b>2,579,168</b>		<b>2,579,168</b>	<b>4,732,123</b>	<b>35%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	461,699	40,488	-	40,488	421,212	9%
Grants & Subsidies	3,848,101	2,555,898	2,911,000	5,902,853	2,529,492	-	2,529,492	3,373,360	43%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>3,848,101</b>	<b>2,555,898</b>	<b>2,911,000</b>	<b>6,364,552</b>	<b>2,569,980</b>	<b>-</b>	<b>2,569,980</b>	<b>3,794,572</b>	<b>40%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,848,101</b>	<b>2,555,898</b>	<b>2,911,000</b>	<b>6,364,552</b>	<b>2,569,980</b>	<b>-</b>	<b>2,569,980</b>	<b>3,794,572</b>	<b>40%</b>

<b>Net Surplus / (Deficit)</b>	<b>(102,012)</b>	<b>(41,893)</b>	<b>3,000</b>	<b>946,739</b>	<b>9,188</b>	<b>9,188</b>
Beginning Cash Balance	450,607	347,782		305,248		
Cash Adjustments	(813)	(641)		-		
<b>Ending Cash Balance</b>	<b>347,782</b>	<b>305,248</b>		<b>1,251,987</b>	<b>313,907</b>	
Cash Reserves Target	-	-		-		

**Cash Reserves Target**

No reserve requirement - Grant fund - spend down to 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.

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<b>Fund Name</b>	Urban Development Action Grant	<b>Fund Number</b>	410
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	6,344	844	500	500	361		361	139	72%
Other Income	37,508	84,104	30,000	30,000	18,442		18,442	11,558	61%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>43,852</b>	<b>84,948</b>	<b>30,500</b>	<b>30,500</b>	<b>18,803</b>		<b>18,803</b>	<b>11,697</b>	<b>62%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	486,081	60,000	40,000	40,000	40,000		40,000	-	100%
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>486,081</b>	<b>60,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>		<b>40,000</b>	<b>-</b>	<b>100%</b>

<b>Capital</b>	-	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>486,081</b>	<b>60,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>		<b>40,000</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	<b>(442,229)</b>	<b>24,948</b>	<b>(9,500)</b>	<b>(9,500)</b>	<b>(21,197)</b>		<b>(21,197)</b>		
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Beginning Cash Balance	471,939	28,919		53,838			<b>Cash Reserves Target</b>  No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	(790)	(30)		-			
<b>Ending Cash Balance</b>	<b>28,919</b>	<b>53,838</b>		<b>44,338</b>	<b>32,733</b>		
Cash Reserves Target	-	-		-			

**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.

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<b>Fund Name</b>	<b>Consolidated Building Fund</b>	<b>Fund Number</b>	<b>600</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
<b>Building Department</b>									
Licenses & Permits	1,566,575	1,646,044	1,772,550	1,772,550	1,304,739		1,304,739	467,811	74%
Fines, Forfeitures, and Fees	-	-	-	-	1,140		1,140	(1,140)	-
Interest Earnings	46,652	54,618	25,201	25,201	17,782		17,782	7,419	71%
Other Income	7,186	6,317	3,000	222	422		422	(200)	190%
Interfund Transfers In	7,428	-	-	-	-		-	-	-
<b>Total Building Department</b>	<b>1,627,841</b>	<b>1,706,979</b>	<b>1,800,751</b>	<b>1,797,973</b>	<b>1,324,083</b>		<b>1,324,083</b>	<b>473,890</b>	<b>74%</b>
<b>Total Code Enforcement</b>	<b>1,506,064</b>	<b>2,983,937</b>	<b>-</b>	<b>2,130</b>	<b>-</b>		<b>-</b>	<b>2,130</b>	<b>0%</b>
<b>Total Fund Revenue</b>	<b>3,133,906</b>	<b>4,690,916</b>	<b>1,800,751</b>	<b>1,800,103</b>	<b>1,324,083</b>		<b>1,324,083</b>	<b>476,020</b>	<b>74%</b>

<b>Expenditures</b>									
<b>Building Department</b>									
<b>Personnel</b>									
Salaries & Wages	681,787	716,916	874,667	874,667	763,648	-	763,648	111,019	87%
Fringe Benefits	319,576	273,508	339,734	339,734	305,840	-	305,840	33,894	90%
<b>Total Personnel</b>	<b>1,001,363</b>	<b>990,425</b>	<b>1,214,401</b>	<b>1,214,401</b>	<b>1,069,488</b>	<b>-</b>	<b>1,069,488</b>	<b>144,913</b>	<b>88%</b>
<b>Supplies</b>	<b>21,813</b>	<b>14,307</b>	<b>19,576</b>	<b>24,818</b>	<b>14,538</b>	<b>-</b>	<b>14,538</b>	<b>10,280</b>	<b>59%</b>
<b>Services &amp; Charges</b>									
Professional Services	4,454	-	10,000	10,150	2,411	-	2,411	7,739	24%
Printing & Advertising	700	3,809	4,693	4,693	336	-	336	4,357	7%
Education & Training	3,190	2,859	3,500	2,970	2,429	-	2,429	541	82%
Travel	3,450	684	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	30,553	18,871	25,000	25,000	14,257	-	14,257	10,743	57%
Interfund Allocations	337,091	252,023	328,799	328,799	328,799	-	328,799	-	100%
Debt Service Principal	42,475	46,342	42,727	42,727	41,198	-	41,198	1,529	96%
Debt Service Interest & Fees	3,749	3,141	2,225	2,225	2,184	-	2,184	41	98%
Other Services & Charges	43,665	3,948	20,572	22,652	11,039	-	11,039	11,613	49%
Interfund Transfers Out	-	158,943	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>469,328</b>	<b>490,621</b>	<b>443,516</b>	<b>445,216</b>	<b>402,653</b>	<b>-</b>	<b>402,653</b>	<b>42,563</b>	<b>90%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>522</b>	<b>0%</b>
<b>Total Building Department</b>	<b>1,492,504</b>	<b>1,495,352</b>	<b>1,727,493</b>	<b>1,684,957</b>	<b>1,486,678</b>	<b>-</b>	<b>1,486,678</b>	<b>198,278</b>	<b>88%</b>
<b>Total Code Enforcement</b>	<b>2,678,595</b>	<b>3,001,390</b>	<b>-</b>	<b>246,681</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>246,681</b>	<b>0%</b>
<b>Total Fund Expenditures</b>	<b>4,171,099</b>	<b>4,496,742</b>	<b>1,727,493</b>	<b>1,931,638</b>	<b>1,486,678</b>	<b>-</b>	<b>1,486,678</b>	<b>444,960</b>	<b>77%</b>

<b>Net Surplus / (Deficit)</b>	<b>(1,037,193)</b>	<b>194,174</b>	<b>73,258</b>	<b>(131,535)</b>	<b>(162,595)</b>	<b>(162,595)</b>
Beginning Cash Balance	3,143,961	2,092,204		2,285,733		
Cash Adjustments	(14,564)	(645)		-		
<b>Ending Cash Balance</b>	<b>2,092,204</b>	<b>2,285,733</b>		<b>2,154,198</b>	<b>2,127,056</b>	
Cash Reserves Target	1,042,775	1,124,185		482,910		

**Cash Reserves Target**

25% of Annual expenditures

**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, an additional Administrative Assistant position is being added to better serve the needs of the Department and its administrative staff, bringing the total staff count to 16 full-time positions. Additionally, 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).

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<b>Fund Name</b>	Industrial Revolving Fund	<b>Fund Number</b>	754
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Other Income	234,521	293,958	225,200	225,200	266,643		266,643	(41,443)	118%
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>234,521</b>	<b>293,958</b>	<b>225,200</b>	<b>225,200</b>	<b>266,643</b>		<b>266,643</b>	<b>(41,443)</b>	<b>118%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	89,432	95,223	135,000	130,000	88,742	-	88,742	41,259	68%
Other Services & Charges	12,826	24,218	14,000	19,000	15,285	-	15,285	3,715	80%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>102,258</b>	<b>119,441</b>	<b>149,000</b>	<b>149,000</b>	<b>104,026</b>	<b>-</b>	<b>104,026</b>	<b>44,974</b>	<b>70%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>102,258</b>	<b>119,441</b>	<b>149,000</b>	<b>149,000</b>	<b>104,026</b>	<b>-</b>	<b>104,026</b>	<b>44,974</b>	<b>70%</b>
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<b>Net Surplus / (Deficit)</b>	<b>132,263</b>	<b>174,517</b>	<b>76,200</b>	<b>76,200</b>	<b>162,616</b>		<b>162,616</b>		
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Beginning Cash Balance	2,917,106	1,632,491		2,078,333					
Cash Adjustments	(1,416,878)	271,325		-					
<b>Ending Cash Balance</b>	<b>1,632,491</b>	<b>2,078,333</b>		<b>2,154,533</b>	<b>2,406,914</b>				
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. 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.

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<b>Fund Name</b>	2015 Smart Streets Bond Debt Service	<b>Fund Number</b>	756
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	4,588	4,629	3,000	3,000	869		869	2,131	29%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,714,000	1,715,500	1,716,500	1,716,500	1,716,000		1,716,000	500	100%
<b>Total Revenue</b>	<b>1,718,588</b>	<b>1,720,129</b>	<b>1,719,500</b>	<b>1,719,500</b>	<b>1,716,869</b>		<b>1,716,869</b>	<b>2,631</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	940,000	970,000	1,000,000	1,000,000	1,000,000		1,000,000	-	100%
Debt Service Interest & Fees	770,444	742,019	713,044	713,044	712,694		712,694	350	100%
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>1,710,444</b>	<b>1,712,019</b>	<b>1,713,044</b>	<b>1,713,044</b>	<b>1,712,694</b>		<b>1,712,694</b>	<b>350</b>	<b>100%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	1,710,444	1,712,019	1,713,044	1,713,044	1,712,694	-	1,712,694	350	100%
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<b>Net Surplus / (Deficit)</b>	8,145	8,111	6,456	6,456	4,175	4,175
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Beginning Cash Balance	1,718,645	1,726,790	1,734,901	1,734,901	1,739,076	<b>Cash Reserves Target</b>  100% cash reserves per bond covenants
Cash Adjustments	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,726,790</b>	<b>1,734,901</b>	<b>1,741,357</b>	<b>1,739,076</b>		
Cash Reserves Target	1,726,790	1,734,901	1,741,357	1,739,076		

**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.

**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).

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<b>Fund Name</b>	2017 Eddy Street Commons Bond Capital	<b>Fund Number</b>	759
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	121	65	-	306,457	306,537		306,537	(80)	100%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>121</b>	<b>65</b>	<b>-</b>	<b>306,457</b>	<b>306,537</b>		<b>306,537</b>	<b>(80)</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	1,500	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>8,477,690</b>	<b>4,602,119</b>	<b>-</b>	<b>3,328,966</b>	<b>3,328,966</b>	<b>-</b>	<b>3,328,966</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>8,479,190</b>	<b>4,602,119</b>	<b>-</b>	<b>3,328,966</b>	<b>3,328,966</b>	<b>-</b>	<b>3,328,966</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	(8,479,069)	(4,602,054)	-	(3,022,509)	(3,022,429)	(3,022,429)
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Beginning Cash Balance	16,129,314	7,650,244		3,048,190		<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>7,650,244</b>	<b>3,048,190</b>		<b>25,682</b>	<b>25,762</b>	
Cash Reserves Target	-	-		-		

**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 2020.



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<b>Fund Name</b>	2017 Eddy Street Commons Bond Debt Service	<b>Fund Number</b>	760
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	6,428	8,792	6,000	6,000	1,623		1,623	4,377	27%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	2,223,472	1,298,125	1,390,625	1,390,625	1,390,625		1,390,625	-	100%
<b>Total Revenue</b>	<b>2,229,900</b>	<b>1,306,917</b>	<b>1,396,625</b>	<b>1,396,625</b>	<b>1,392,248</b>		<b>1,392,248</b>	<b>4,377</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	25,000	50,000	145,000	145,000	145,000	-	145,000	-	100%
Debt Service Interest & Fees	1,253,472	1,248,125	1,246,625	1,246,625	1,245,625	-	1,245,625	1,000	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,278,472</b>	<b>1,298,125</b>	<b>1,391,625</b>	<b>1,391,625</b>	<b>1,390,625</b>	<b>-</b>	<b>1,390,625</b>	<b>1,000</b>	<b>100%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>1,278,472</b>	<b>1,298,125</b>	<b>1,391,625</b>	<b>1,391,625</b>	<b>1,390,625</b>	<b>-</b>	<b>1,390,625</b>	<b>1,000</b>	<b>100%</b>
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<b>Net Surplus / (Deficit)</b>	<b>951,428</b>	<b>8,792</b>	<b>5,000</b>	<b>5,000</b>	<b>1,623</b>	<b>1,623</b>
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Beginning Cash Balance	2,501,480	3,452,908		3,461,700		<b>Cash Reserves Target</b>  \$2,500,000 minimum
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>3,452,908</b>	<b>3,461,700</b>		<b>3,466,700</b>	<b>3,463,323</b>	
Cash Reserves Target	2,500,000	2,500,000		2,500,000		

**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).

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<b>Fund Name</b>	<b>Motor Vehicle Highway</b>	<b>Fund Number</b>	<b>202</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	6,870,730	3,209,051	3,041,250	2,984,250	2,985,157		2,985,157	(907)	100%
Licenses & Permits	-	3,150	3,000	3,000	300		300	2,700	10%
Charges for Services	246,361	253,301	232,670	280,209	290,475		290,475	(10,266)	104%
Interest Earnings	137,767	165,725	28,864	40,925	39,751		39,751	1,174	97%
Debt Proceeds	-	-	-	1,778,948	1,778,948		1,778,948	-	100%
Other Income	56,611	42,383	5,300	56,727	56,716		56,716	11	100%
Interfund Allocation Reimb	-	138,150	149,020	149,020	149,020		149,020	-	100%
Interfund Transfers In	3,814,963	3,852,066	4,437,750	4,937,750	4,937,750		4,937,750	-	100%
<b>Total Revenue</b>	<b>11,126,434</b>	<b>7,663,825</b>	<b>7,897,854</b>	<b>10,230,829</b>	<b>10,238,117</b>		<b>10,238,117</b>	<b>(7,288)</b>	<b>100%</b>

<b>Expenditures by Division</b>									
Streets / Traffic & Lighting	8,941,494	9,441,018	7,230,493	8,435,937	7,154,221	-	7,154,221	1,281,717	85%
Curb & Sidewalk Program	1,322,900	1,494,709	1,681,932	1,293,167	1,202,773	-	1,202,773	90,394	93%
<b>Total Expenditures</b>	<b>10,264,393</b>	<b>10,935,727</b>	<b>8,912,425</b>	<b>9,729,104</b>	<b>8,356,994</b>	<b>-</b>	<b>8,356,994</b>	<b>1,372,111</b>	<b>86%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	2,885,203	2,602,952	2,295,114	3,007,958	2,715,345	-	2,715,345	292,613	90%
Fringe Benefits	1,351,638	970,717	928,777	1,242,477	1,138,382	-	1,138,382	104,095	92%
<b>Total Personnel</b>	<b>4,236,841</b>	<b>3,573,668</b>	<b>3,223,891</b>	<b>4,250,435</b>	<b>3,853,726</b>	<b>-</b>	<b>3,853,726</b>	<b>396,708</b>	<b>91%</b>

<b>Supplies</b>	<b>1,701,021</b>	<b>1,080,335</b>	<b>1,209,775</b>	<b>1,664,532</b>	<b>1,065,253</b>	<b>-</b>	<b>1,065,253</b>	<b>599,279</b>	<b>64%</b>
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<b>Services &amp; Charges</b>									
Professional Services	670,422	645,007	749,014	273,534	255,097	-	255,097	18,436	93%
Printing & Advertising	263	222	5,740	4,115	194	-	194	3,921	5%
Utilities	45,568	49,037	49,200	51,320	44,364	-	44,364	6,956	86%
Education & Training	4,425	9,540	15,000	15,000	13,900	-	13,900	1,100	93%
Travel	1,716	3,391	15,000	12,615	2,210	-	2,210	10,405	18%
Repairs & Maintenance	1,706,018	424,771	1,047,588	767,819	699,746	-	699,746	68,073	91%
Interfund Allocations	1,018,733	1,628,279	1,534,987	1,534,987	1,534,987	-	1,534,987	-	100%
Debt Service Principal	719,631	734,901	869,006	785,006	590,097	-	590,097	194,909	75%
Debt Service Interest & Fees	36,899	45,227	69,940	69,940	28,674	-	28,674	41,266	41%
Other Services & Charges	94,989	177,033	123,284	196,961	165,904	-	165,904	31,057	84%
Interfund Transfers Out	-	2,500,000	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,298,664</b>	<b>6,217,408</b>	<b>4,478,759</b>	<b>3,711,297</b>	<b>3,335,174</b>	<b>-</b>	<b>3,335,174</b>	<b>376,123</b>	<b>90%</b>

<b>Capital</b>	<b>27,868</b>	<b>64,316</b>	<b>-</b>	<b>102,840</b>	<b>102,840</b>	<b>-</b>	<b>102,840</b>	<b>-</b>	<b>100%</b>
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<b>Total Expenditures</b>	<b>10,264,393</b>	<b>10,935,727</b>	<b>8,912,425</b>	<b>9,729,104</b>	<b>8,356,994</b>	<b>-</b>	<b>8,356,994</b>	<b>1,372,110</b>	<b>86%</b>
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<b>Net Surplus / (Deficit)</b>	<b>862,040</b>	<b>(3,271,902)</b>	<b>(1,014,571)</b>	<b>501,725</b>	<b>1,881,123</b>		<b>1,881,123</b>		
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Beginning Cash Balance	7,132,834	7,993,003		4,743,203					
Cash Adjustments	(1,871)	22,101		-					
<b>Ending Cash Balance</b>	<b>7,993,003</b>	<b>4,743,203</b>		<b>5,244,928</b>	<b>6,607,820</b>				
Cash Reserves Target	2,566,098	2,733,932		2,432,276					

**Cash Reserves Target**

25% of Annual expenditures

**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.

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<b>Fund Name</b>	MVH Restricted Fund					<b>Fund Number</b>	266		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Shared Revenues	-	3,209,051	3,041,250	2,984,250	2,985,157		2,985,157	(907)	100%
Interest Earnings	-	15,007	144	12,800	12,589		12,589	211	98%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>3,224,058</b>	<b>3,041,394</b>	<b>2,997,050</b>	<b>2,997,747</b>		<b>2,997,747</b>	<b>(696)</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	290,561	988,102	253,671	221,144	-	221,144	32,527	87%
Fringe Benefits	-	148,185	441,276	149,163	103,529	-	103,529	45,634	69%
<b>Total Personnel</b>	<b>-</b>	<b>438,746</b>	<b>1,429,378</b>	<b>402,834</b>	<b>324,673</b>	<b>-</b>	<b>324,673</b>	<b>78,161</b>	<b>81%</b>
<b>Supplies</b>	<b>-</b>	<b>1,355,841</b>	<b>1,157,640</b>	<b>1,232,882</b>	<b>1,165,290</b>	<b>-</b>	<b>1,165,290</b>	<b>67,591</b>	<b>95%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	774,629	439,246	1,151,503	1,042,462	-	1,042,462	109,041	91%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>774,629</b>	<b>439,246</b>	<b>1,151,503</b>	<b>1,042,462</b>	<b>-</b>	<b>1,042,462</b>	<b>109,041</b>	<b>91%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>2,569,216</b>	<b>3,026,264</b>	<b>2,787,218</b>	<b>2,532,426</b>	<b>-</b>	<b>2,532,426</b>	<b>254,793</b>	<b>91%</b>
<b>Net Surplus / (Deficit)</b>	<b>-</b>	<b>654,842</b>	<b>15,130</b>	<b>209,832</b>	<b>465,321</b>		<b>465,321</b>		
Beginning Cash Balance	-	-		650,402					
Cash Adjustments	-	(4,440)		-					
<b>Ending Cash Balance</b>	<b>-</b>	<b>650,402</b>		<b>650,402</b>	<b>1,126,297</b>				
Cash Reserves Target	-	-		-					
									<b>Cash Reserves Target</b>
									No reserve requirement - Grant fund - spend down to zero

**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.

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<b>Fund Name</b>	Local Roads & Streets	<b>Fund Number</b>	251
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	1,827,580	1,858,579	1,539,462	1,781,618	1,781,618		1,781,618	-	100%
Intergov./ Grants	292,498	117,020	350,000	107,844	101,082		101,082	6,762	94%
Interest Earnings	70,031	132,553	4,098	34,098	43,781		43,781	(9,683)	128%
Other Income	412,635	38,375	-	15,860	18,968		18,968	(3,108)	120%
Interfund Transfers In	-	2,500,000	-	-	-		-	-	-
<b>Total Revenue</b>	<b>2,602,744</b>	<b>4,646,528</b>	<b>1,893,560</b>	<b>1,939,420</b>	<b>1,945,448</b>		<b>1,945,448</b>	<b>(6,029)</b>	<b>100%</b>

**Expenditures by Type**

<b>Supplies</b>	555,400	63,646	250,000	8,328	4,468	-	4,468	3,860	54%
<b>Services &amp; Charges</b>									
Professional Services	14,000	175,032	80,000	208,700	200,078	-	200,078	8,622	96%
Repairs & Maintenance	764,121	376,289	1,250,000	1,054,342	795,967	-	795,967	258,375	75%
Other Services & Charges	-	5,000	15,000	5,000	2,094	-	2,094	2,906	42%
Interfund Transfers Out	284,500	617,569	1,000,000	1,000,000	1,000,000	-	1,000,000	-	100%
<b>Total Services &amp; Charges</b>	<b>1,062,621</b>	<b>1,173,890</b>	<b>2,345,000</b>	<b>2,268,042</b>	<b>1,998,139</b>	-	<b>1,998,139</b>	<b>269,903</b>	<b>88%</b>
<b>Capital</b>	391,854	2,095,286	400,000	1,637,345	1,552,078	-	1,552,078	85,267	95%
<b>Total Expenditures</b>	<b>2,009,875</b>	<b>3,332,822</b>	<b>2,995,000</b>	<b>3,913,715</b>	<b>3,554,685</b>	-	<b>3,554,685</b>	<b>359,030</b>	<b>91%</b>

<b>Net Surplus / (Deficit)</b>	592,869	1,313,706	(1,101,440)	(1,974,295)	(1,609,236)	(1,609,236)
Beginning Cash Balance	3,340,696	3,919,938		5,233,148		
Cash Adjustments	(13,628)	(495)		-		
<b>Ending Cash Balance</b>	<b>3,919,938</b>	<b>5,233,148</b>		<b>3,258,853</b>	<b>3,632,884</b>	
Cash Reserves Target	-	-		-		

**Cash Reserves Target**

No reserve requirement

**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.

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<b>Fund Name</b>	LOIT Special Distribution					<b>Fund Number</b>	257		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Grants	670,000	-	-	144,097	144,097		144,097	-	100%
Interest Earnings	37,969	10,922	2,181	2,181	1,257		1,257	924	58%
Other Income	185,734	92,453	-	-	-		-	-	-
Interfund Transfers In	254,000	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>1,147,703</b>	<b>103,375</b>	<b>2,181</b>	<b>146,278</b>	<b>145,354</b>		<b>145,354</b>	<b>924</b>	<b>99%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	390,739	257,469	-	17,856	17,856		17,856	-	100%
Repairs & Maintenance	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	1,340,000	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>1,730,739</b>	<b>257,469</b>	<b>-</b>	<b>17,856</b>	<b>17,856</b>		<b>17,856</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>	<b>939,155</b>	<b>434,025</b>	<b>-</b>	<b>36,768</b>	<b>31,938</b>		<b>31,938</b>	<b>4,830</b>	<b>87%</b>
<b>Total Expenditures</b>	<b>2,669,894</b>	<b>691,494</b>	<b>-</b>	<b>54,624</b>	<b>49,793</b>		<b>49,793</b>	<b>4,830</b>	<b>91%</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,522,191)</b>	<b>(588,119)</b>	<b>2,181</b>	<b>91,654</b>	<b>95,560</b>		<b>95,560</b>		
Beginning Cash Balance	2,281,338	757,509		170,735					
Cash Adjustments	(1,638)	1,345		-					
<b>Ending Cash Balance</b>	<b>757,509</b>	<b>170,735</b>		<b>262,389</b>	<b>266,588</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
No reserve requirement - one-time distribution - 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.

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<b>Fund Name</b>	Local Road & Bridge Grant					<b>Fund Number</b>	265		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	553,253	1,000,000	1,000,000	1,102,365		1,102,365	(102,365)	110%
Interest Earnings	6,282	10,466	2,656	4,156	7,642		7,642	(3,486)	184%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,370,500	553,253	1,000,000	1,523,000	1,522,365		1,522,365	635	100%
<b>Total Revenue</b>	<b>1,376,782</b>	<b>1,116,972</b>	<b>2,002,656</b>	<b>2,527,156</b>	<b>2,632,372</b>		<b>2,632,372</b>	<b>(105,216)</b>	<b>104%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Repairs & Maintenance	1,704,898	996,856	2,000,000	1,998,861	1,691,081	-	1,691,081	307,780	85%
Other Services & Charges	334,741	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,039,640</b>	<b>996,856</b>	<b>2,000,000</b>	<b>1,998,861</b>	<b>1,691,081</b>	<b>-</b>	<b>1,691,081</b>	<b>307,780</b>	<b>85%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,039,640</b>	<b>996,856</b>	<b>2,000,000</b>	<b>1,998,861</b>	<b>1,691,081</b>	<b>-</b>	<b>1,691,081</b>	<b>307,780</b>	<b>85%</b>
<b>Net Surplus / (Deficit)</b>	<b>(662,857)</b>	<b>120,116</b>	<b>2,656</b>	<b>528,295</b>	<b>941,291</b>		<b>941,291</b>		
Beginning Cash Balance	992,943	329,373		449,431					
Cash Adjustments	(712)	(58)		-					
<b>Ending Cash Balance</b>	<b>329,373</b>	<b>449,431</b>		<b>977,726</b>	<b>1,391,493</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
No reserve requirement - Grant fund - spend down to zero

**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.

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<b>Fund Name</b>	<b>Major Moves Construction</b>	<b>Fund Number</b>	<b>412</b>
<b>Fund Type</b>	<b>Capital Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	-	-	669	668		668	1	100%
Interest Earnings	50,664	69,658	8,000	20,000	17,411		17,411	2,589	87%
Other Income	493,328	584,181	493,328	493,328	493,328		493,328	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>543,992</b>	<b>653,840</b>	<b>501,328</b>	<b>513,997</b>	<b>511,407</b>		<b>511,407</b>	<b>2,590</b>	<b>99%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	1,502	500,000	501,605	108,890		108,890	392,715	22%
Repairs & Maintenance	671,364	710,820	-	44,201	44,201		44,201	-	100%
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	523,000	522,365		522,365	635	100%
<b>Total Services &amp; Charges</b>	<b>671,364</b>	<b>712,322</b>	<b>500,000</b>	<b>1,068,806</b>	<b>675,455</b>		<b>675,455</b>	<b>393,350</b>	<b>63%</b>
<b>Capital</b>	<b>7,090</b>	<b>513,712</b>	<b>-</b>	<b>829,420</b>	<b>649,253</b>		<b>649,253</b>	<b>180,167</b>	<b>78%</b>
<b>Total Expenditures</b>	<b>678,454</b>	<b>1,226,034</b>	<b>500,000</b>	<b>1,898,226</b>	<b>1,324,708</b>		<b>1,324,708</b>	<b>573,517</b>	<b>70%</b>

<b>Net Surplus / (Deficit)</b>	(134,462)	(572,194)	1,328	(1,384,229)	(813,301)		(813,301)
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Beginning Cash Balance	2,910,880	2,765,949		2,195,972		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(10,469)	2,216		-		
<b>Ending Cash Balance</b>	<b>2,765,949</b>	<b>2,195,972</b>		<b>811,743</b>	<b>1,386,436</b>	
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:**  
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:**  
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.

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<b>Fund Name</b>	<b>Solid Waste Operations</b>						<b>Fund Number</b>	<b>610</b>	
<b>Fund Type</b>	<b>Enterprise Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Charges for Services	5,408,816	5,463,922	5,604,450	5,610,650	5,656,106		5,656,106	(45,456)	101%
Interest Earnings	9,741	12,252	-	2,500	2,362		2,362	138	94%
Other Income	75,596	13,220	12,700	98,586	98,540		98,540	46	100%
Interfund Transfers In	-	-	-	250,000	250,000		250,000	-	100%
<b>Total Revenue</b>	<b>5,494,152</b>	<b>5,489,395</b>	<b>5,617,150</b>	<b>5,961,736</b>	<b>6,007,008</b>		<b>6,007,008</b>	<b>(45,272)</b>	<b>101%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,067,278	1,030,068	1,132,274	1,174,124	1,151,775	-	1,151,775	22,349	98%
Fringe Benefits	502,791	421,865	518,320	499,470	491,924	-	491,924	7,546	98%
<b>Total Personnel</b>	<b>1,570,069</b>	<b>1,451,934</b>	<b>1,650,594</b>	<b>1,673,594</b>	<b>1,643,699</b>	<b>-</b>	<b>1,643,699</b>	<b>29,895</b>	<b>98%</b>
<b>Supplies</b>	<b>277,367</b>	<b>254,413</b>	<b>424,000</b>	<b>342,368</b>	<b>328,387</b>	<b>-</b>	<b>328,387</b>	<b>13,982</b>	<b>96%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	5,193	994	504	-	504	490	51%
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	11,509	975	20,000	-	-	-	-	-	-
Travel	2,556	1,137	9,900	-	-	-	-	-	-
Repairs & Maintenance	972,796	810,289	720,000	1,170,799	1,156,210	-	1,156,210	14,589	99%
Interfund Allocations	851,115	998,406	958,978	958,978	958,978	-	958,978	-	100%
Other Services & Charges	884,322	998,584	1,036,700	1,226,531	1,199,086	-	1,199,086	27,445	98%
Interfund Transfers Out	1,004,039	1,053,026	1,231,349	979,349	979,213	-	979,213	136	100%
<b>Total Services &amp; Charges</b>	<b>3,726,338</b>	<b>3,862,416</b>	<b>3,982,120</b>	<b>4,336,651</b>	<b>4,293,991</b>	<b>-</b>	<b>4,293,991</b>	<b>42,660</b>	<b>99%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>5,573,774</b>	<b>5,568,762</b>	<b>6,056,714</b>	<b>6,352,613</b>	<b>6,266,076</b>	<b>-</b>	<b>6,266,076</b>	<b>86,537</b>	<b>99%</b>
<b>Net Surplus / (Deficit)</b>	<b>(79,622)</b>	<b>(79,367)</b>	<b>(439,564)</b>	<b>(390,877)</b>	<b>(259,069)</b>		<b>(259,069)</b>		
Beginning Cash Balance	533,909	525,571		449,145					
Cash Adjustments	71,284	2,941		-					
<b>Ending Cash Balance</b>	<b>525,571</b>	<b>449,145</b>		<b>58,267</b>	<b>87,032</b>				
Cash Reserves Target	557,377	556,876		635,261					
							<b>Cash Reserves Target</b>		
							10% of Annual expenditures		

**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.

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.



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<b>Fund Name</b>	Solid Waste Capital	<b>Fund Number</b>	611
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	1,642	5,423	617	617	946		946	(329)	153%
Debt Proceeds	-	-	-	375,000	375,000		375,000	-	100%
Other Income	1,435	-	-	-	-		-	-	-
Interfund Transfers In	1,004,039	1,053,026	1,231,349	1,231,349	979,213		979,213	252,136	80%
<b>Total Revenue</b>	<b>1,007,115</b>	<b>1,058,449</b>	<b>1,231,966</b>	<b>1,606,966</b>	<b>1,355,159</b>		<b>1,355,159</b>	<b>251,807</b>	<b>84%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	937,090	970,891	1,159,236	1,159,236	927,626	-	927,626	231,610	80%
Debt Service Interest & Fees	65,381	67,113	72,113	72,113	51,027	-	51,027	21,086	71%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,002,470</b>	<b>1,038,004</b>	<b>1,231,349</b>	<b>1,231,349</b>	<b>978,653</b>	<b>-</b>	<b>978,653</b>	<b>252,696</b>	<b>79%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,000</b>	<b>53,416</b>	<b>-</b>	<b>53,416</b>	<b>40,584</b>	<b>57%</b>
<b>Total Expenditures</b>	<b>1,002,470</b>	<b>1,038,004</b>	<b>1,231,349</b>	<b>1,325,349</b>	<b>1,032,069</b>	<b>-</b>	<b>1,032,069</b>	<b>293,280</b>	<b>78%</b>

<b>Net Surplus / (Deficit)</b>	<b>4,645</b>	<b>20,445</b>	<b>617</b>	<b>281,617</b>	<b>323,090</b>	<b>323,090</b>
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Beginning Cash Balance	39,995	44,494		64,925		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(146)	(15)		-		
<b>Ending Cash Balance</b>	<b>44,494</b>	<b>64,925</b>		<b>346,542</b>	<b>388,126</b>	
Cash Reserves Target	-	-		-	-	

**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.

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<b>Fund Name</b>	<b>Water Works Operations</b>	<b>Fund Number</b>	<b>620</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Balance	Budget
<b>Revenue</b>									
Charges for Services	15,388,333	18,428,418	19,419,036	19,419,036	19,530,007		19,530,007	(110,971)	101%
Interest Earnings	52,112	89,938	30,000	30,000	29,477		29,477	523	98%
Other Income	33,327	37,155	47,500	57,935	30,256		30,256	27,679	52%
Interfund Allocation Reimb	1,390,950	1,734,889	1,788,327	1,788,327	1,788,327		1,788,327	-	100%
Interfund Transfers In	108,690	159,826	100,000	100,000	83,727		83,727	16,273	84%
<b>Total Revenue</b>	<b>16,973,411</b>	<b>20,450,225</b>	<b>21,384,863</b>	<b>21,395,298</b>	<b>21,461,793</b>		<b>21,461,793</b>	<b>(66,496)</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	3,495,419	3,287,529	3,665,888	3,596,888	3,387,258	-	3,387,258	209,630	94%
Fringe Benefits	1,684,791	1,287,012	1,526,296	1,543,296	1,442,985	-	1,442,985	100,311	94%
<b>Total Personnel</b>	<b>5,180,210</b>	<b>4,574,540</b>	<b>5,192,184</b>	<b>5,140,184</b>	<b>4,830,243</b>	<b>-</b>	<b>4,830,243</b>	<b>309,941</b>	<b>94%</b>

<b>Supplies</b>	<b>1,319,059</b>	<b>1,499,242</b>	<b>1,681,960</b>	<b>1,406,559</b>	<b>1,266,625</b>	<b>-</b>	<b>1,266,625</b>	<b>139,933</b>	<b>90%</b>
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<b>Services &amp; Charges</b>									
Professional Services	545,752	891,024	774,500	955,202	850,848	-	850,848	104,355	89%
Printing & Advertising	469	1,165	10,359	9,939	2,209	-	2,209	7,730	22%
Utilities	777,050	769,708	833,700	839,400	752,924	-	752,924	86,476	90%
Education & Training	11,331	10,627	30,175	36,760	10,322	-	10,322	26,438	28%
Travel	2,785	2,386	18,750	17,672	2,754	-	2,754	14,918	16%
Repairs & Maintenance	359,337	321,740	390,200	457,418	388,841	-	388,841	68,577	85%
Interfund Allocations	1,339,518	1,979,352	2,184,334	2,184,334	2,184,334	-	2,184,334	-	100%
Debt Service Principal	394,755	396,892	402,017	402,017	401,882	-	401,882	135	100%
Debt Service Interest & Fees	35,731	23,014	15,525	15,525	15,525	-	15,525	-	100%
Other Services & Charges	2,049,852	3,008,526	3,383,350	3,493,851	3,097,555	-	3,097,555	396,295	89%
Interfund Transfers Out	2,047,442	5,539,552	5,953,486	5,948,486	5,166,931	-	5,166,931	781,555	87%
PILOT	1,730,831	1,662,624	1,629,442	1,629,442	1,629,442	-	1,629,442	-	100%
<b>Total Services &amp; Charges</b>	<b>9,294,853</b>	<b>14,606,609</b>	<b>15,625,838</b>	<b>15,990,046</b>	<b>14,503,569</b>	<b>-</b>	<b>14,503,569</b>	<b>1,486,479</b>	<b>91%</b>

<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Total Expenditures</b>	<b>15,794,122</b>	<b>20,680,391</b>	<b>22,499,982</b>	<b>22,536,789</b>	<b>20,600,437</b>	<b>-</b>	<b>20,600,437</b>	<b>1,936,353</b>	<b>91%</b>
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<b>Net Surplus / (Deficit)</b>	<b>1,179,289</b>	<b>(230,166)</b>	<b>(1,115,119)</b>	<b>(1,141,491)</b>	<b>861,356</b>	<b>861,356</b>			
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Beginning Cash Balance	3,482,307	4,618,205		4,204,418					
Cash Adjustments	(43,391)	(183,621)		-					
<b>Ending Cash Balance</b>	<b>4,618,205</b>	<b>4,204,418</b>		<b>3,062,927</b>	<b>4,840,727</b>				
Cash Reserves Target	789,706	1,034,020		1,126,839					

**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.

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<b>Fund Name</b>	<b>Water Works Capital</b>	<b>Fund Number</b>	<b>622</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	225,863	192,850	100,000	200,965	236,907		236,907	(35,942)	118%
Interest Earnings	35,872	90,537	25,000	45,000	51,626		51,626	(6,626)	115%
Other Income	-	-	-	-	9,568		9,568	(9,568)	-
Interfund Transfers In	8,053	3,241,000	3,862,000	3,862,000	3,862,000		3,862,000	-	100%
<b>Total Revenue</b>	<b>269,787</b>	<b>3,524,387</b>	<b>3,987,000</b>	<b>4,107,965</b>	<b>4,160,101</b>		<b>4,160,101</b>	<b>(52,136)</b>	<b>101%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	11,896	65,611	-	31,705	31,704	-	31,704	1	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>11,896</b>	<b>65,611</b>	<b>-</b>	<b>31,705</b>	<b>31,704</b>	<b>-</b>	<b>31,704</b>	<b>1</b>	<b>100%</b>

<b>Capital</b>	<b>512,295</b>	<b>1,147,043</b>	<b>3,142,000</b>	<b>1,146,900</b>	<b>726,784</b>	<b>-</b>	<b>726,784</b>	<b>420,116</b>	<b>63%</b>
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<b>Total Expenditures</b>	<b>524,191</b>	<b>1,212,655</b>	<b>3,142,000</b>	<b>1,178,605</b>	<b>758,488</b>	<b>-</b>	<b>758,488</b>	<b>420,117</b>	<b>64%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(254,403)</b>	<b>2,311,733</b>	<b>845,000</b>	<b>2,929,360</b>	<b>3,401,613</b>		<b>3,401,613</b>		
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Beginning Cash Balance	2,150,002	1,888,226		4,187,432					
Cash Adjustments	(7,373)	(12,526)		-					
<b>Ending Cash Balance</b>	<b>1,888,226</b>	<b>4,187,432</b>		<b>7,116,792</b>	<b>7,652,044</b>				
Cash Reserves Target	-	-		-					

**Cash Reserves Target**

No reserve requirement - Capital fund - spend down to zero

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	26,882	39,720	20,000	20,000	11,222		11,222	8,778	56%
<b>Total Revenue</b>	<b>26,882</b>	<b>39,720</b>	<b>20,000</b>	<b>20,000</b>	<b>11,222</b>		<b>11,222</b>	<b>8,778</b>	<b>56%</b>
<b>Expenditures</b>									
Interfund Transfers Out	24,957	34,076	20,000	20,000	16,448	-	16,448	3,552	82%
<b>Total Expenditures</b>	<b>24,957</b>	<b>34,076</b>	<b>20,000</b>	<b>20,000</b>	<b>16,448</b>	<b>-</b>	<b>16,448</b>	<b>3,552</b>	<b>82%</b>

<b>Net Surplus / (Deficit)</b>	1,925	5,643	-	-	(5,227)		(5,227)
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Beginning Cash Balance	1,518,552	1,298,632		1,287,448		<b>Cash Reserves Target</b>  100% cash reserves for customer deposits
Cash Adjustments	(221,845)	(16,827)		-		
<b>Ending Cash Balance</b>	<b>1,298,632</b>	<b>1,287,448</b>		<b>1,287,448</b>	<b>1,263,319</b>	
Cash Reserves Target	1,298,632	1,287,448		1,287,448		

**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).

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<b>Fund Name</b>	Water Works Sinking (Debt Service)	<b>Fund Number</b>	625
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	15,393	26,869	20,000	20,000	8,907		8,907	11,093	45%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,987,140	2,013,000	1,821,486	1,821,486	1,218,000		1,218,000	603,486	67%
<b>Total Revenue</b>	<b>2,002,533</b>	<b>2,039,869</b>	<b>1,841,486</b>	<b>1,841,486</b>	<b>1,226,907</b>		<b>1,226,907</b>	<b>614,579</b>	<b>67%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	-	2,653,962	1,338,099	1,338,099	1,058,099	-	1,058,099	280,000	79%
Debt Service Interest & Fees	284,967	803,857	483,387	483,387	443,037	-	443,037	40,350	92%
Interfund Transfers Out	15,827	25,229	20,000	20,000	10,069	-	10,069	9,931	50%
<b>Total Services &amp; Charges</b>	<b>300,794</b>	<b>3,483,048</b>	<b>1,841,486</b>	<b>1,841,486</b>	<b>1,511,205</b>	<b>-</b>	<b>1,511,205</b>	<b>330,281</b>	<b>82%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>300,794</b>	<b>3,483,048</b>	<b>1,841,486</b>	<b>1,841,486</b>	<b>1,511,205</b>	<b>-</b>	<b>1,511,205</b>	<b>330,281</b>	<b>82%</b>

<b>Net Surplus / (Deficit)</b>	<b>1,701,739</b>	<b>(1,443,179)</b>	<b>-</b>	<b>-</b>	<b>(284,298)</b>	<b>(284,298)</b>			
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Beginning Cash Balance	28,105	1,726,068		286,131					
Cash Adjustments	(3,776)	3,242		-					
<b>Ending Cash Balance</b>	<b>1,726,068</b>	<b>286,131</b>		<b>286,131</b>	<b>2,323</b>				
Cash Reserves Target	1,726,068	286,131		286,131					

**Cash Reserves Target**

100% cash reserves per bond covenants

**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:

- 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).

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<b>Fund Name</b>	Water Works Bond Reserve	<b>Fund Number</b>	626
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	25,420	39,016	20,000	20,000	12,438		12,438	7,562	62%
<b>Total Revenue</b>	<b>25,420</b>	<b>39,016</b>	<b>20,000</b>	<b>20,000</b>	<b>12,438</b>		<b>12,438</b>	<b>7,562</b>	<b>62%</b>

<b>Expenditures</b>									
Interfund Transfers Out	24,000	34,582	20,000	20,000	20,000	-	20,000	-	100%
<b>Total Expenditures</b>	<b>24,000</b>	<b>34,582</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	1,420	4,434	-	-	(7,562)		(7,562)		
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Beginning Cash Balance	1,426,658	1,422,922		1,427,971					
Cash Adjustments	(5,156)	615		-					
<b>Ending Cash Balance</b>	<b>1,422,922</b>	<b>1,427,971</b>		<b>1,427,971</b>	<b>1,422,800</b>				
Cash Reserves Target	1,422,922	1,427,971		1,427,971					

<b>Cash Reserves Target</b>
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.

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<b>Fund Name</b>	Water Works Reserve Operations & Maintenance	<b>Fund Number</b>	629
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<b>Fund Type</b>	Enterprise Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	47,204	78,460	40,000	40,000	25,426		25,426	14,574	64%
Interfund Transfers In	52,249	225,552	200,000	200,000	16,931		16,931	183,069	8%
<b>Total Revenue</b>	<b>99,453</b>	<b>304,012</b>	<b>240,000</b>	<b>240,000</b>	<b>42,357</b>		<b>42,357</b>	<b>197,643</b>	<b>18%</b>
<b>Expenditures</b>									
Interfund Transfers Out	43,905	65,938	40,000	40,000	37,210	-	37,210	2,790	93%
<b>Total Expenditures</b>	<b>43,905</b>	<b>65,938</b>	<b>40,000</b>	<b>40,000</b>	<b>37,210</b>	<b>-</b>	<b>37,210</b>	<b>2,790</b>	<b>93%</b>

<b>Net Surplus / (Deficit)</b>	55,548	238,073	200,000	200,000	5,147		5,147
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Beginning Cash Balance	2,617,920	2,663,672		2,902,529		<b>Cash Reserves Target</b> 16.67% of annual operating expenses in Fund 620, net of transfers
Cash Adjustments	(9,797)	784		-		
<b>Ending Cash Balance</b>	<b>2,663,672</b>	<b>2,902,529</b>		<b>3,102,529</b>	<b>2,912,652</b>	
Cash Reserves Target	2,291,572	2,523,978		2,765,270		

**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).

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<b>Fund Name</b>	Sewer Repair Insurance					<b>Fund Number</b>	640		
<b>Fund Type</b>	Enterprise Funds								
<b>Control</b>	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	640,050	652,271	645,105	645,105	672,463		672,463	(27,358)	104%
Interest Earnings	34,121	57,505	25,197	25,197	18,620		18,620	6,577	74%
Other Income	-	365	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>674,171</b>	<b>710,141</b>	<b>670,302</b>	<b>670,302</b>	<b>691,083</b>		<b>691,083</b>	<b>(20,781)</b>	<b>103%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	148,298	108,341	115,313	116,658	116,128	-	116,128	530	100%
Fringe Benefits	69,760	44,267	48,247	51,308	51,106	-	51,106	202	100%
<b>Total Personnel</b>	<b>218,059</b>	<b>152,608</b>	<b>163,560</b>	<b>167,966</b>	<b>167,234</b>	-	<b>167,234</b>	<b>732</b>	<b>100%</b>
<b>Supplies</b>	<b>32,495</b>	<b>29,334</b>	<b>16,265</b>	<b>75,675</b>	<b>26,545</b>	-	<b>26,545</b>	<b>49,131</b>	<b>35%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	700	700	-	-	-	700	0%
Repairs & Maintenance	250,641	291,547	386,000	563,251	507,227	-	507,227	56,024	90%
Interfund Allocations	17,868	75,495	84,511	84,511	84,511	-	84,511	-	100%
Other Services & Charges	6,150	3,828	6,500	13,375	10,580	-	10,580	2,795	79%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>274,659</b>	<b>370,870</b>	<b>477,711</b>	<b>661,837</b>	<b>602,318</b>	-	<b>602,318</b>	<b>59,519</b>	<b>91%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>525,213</b>	<b>552,812</b>	<b>657,536</b>	<b>905,478</b>	<b>796,097</b>	-	<b>796,097</b>	<b>109,382</b>	<b>88%</b>
<b>Net Surplus / (Deficit)</b>	<b>148,958</b>	<b>157,329</b>	<b>12,766</b>	<b>(235,176)</b>	<b>(105,014)</b>		<b>(105,014)</b>		
Beginning Cash Balance	1,866,378	2,014,803		2,173,605		<b>Cash Reserves Target</b>			
Cash Adjustments	(533)	1,473		-					
<b>Ending Cash Balance</b>	<b>2,014,803</b>	<b>2,173,605</b>		<b>1,938,430</b>	<b>2,052,857</b>				
Cash Reserves Target	131,303	138,203		226,369		25% of Annual expenditures			

**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.



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<b>Fund Name</b>	<b>Sewage Works Operations</b>					<b>Fund Number</b>	<b>641</b>		
<b>Fund Type</b>	<b>Enterprise Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		
<b>Revenue</b>									
Charges for Services	38,517,931	39,245,887	38,680,677	38,680,677	36,969,565		36,969,565	1,711,112	96%
Interest Earnings	234,125	387,785	45,000	90,000	80,803		80,803	9,197	90%
Other Income	98,616	93,446	50,784	73,116	36,100		36,100	37,016	49%
Interfund Allocation Reimb	-	421,463	446,759	446,759	446,759		446,759	-	100%
Interfund Transfers In	456,442	327,330	145,000	145,000	77,322		77,322	67,678	53%
<b>Total Revenue</b>	<b>39,307,114</b>	<b>40,475,911</b>	<b>39,368,220</b>	<b>39,435,552</b>	<b>37,610,549</b>		<b>37,610,549</b>	<b>1,825,003</b>	<b>95%</b>
<b>Expenditures by Division</b>									
Sewers	6,335,739	5,790,685	6,803,657	7,025,390	5,816,750	-	5,816,750	1,208,640	83%
Concrete Crew	387,496	418,317	517,611	535,869	416,511	-	416,511	119,358	78%
Wastewater	29,273,354	32,455,408	34,798,285	34,821,202	33,360,472	-	33,360,472	1,460,730	96%
Organic Resources	1,557,590	1,609,596	1,656,029	1,664,434	1,587,652	-	1,587,652	76,782	95%
<b>Total Expenditures</b>	<b>37,554,179</b>	<b>40,274,007</b>	<b>43,775,582</b>	<b>44,046,895</b>	<b>41,181,385</b>	-	<b>41,181,385</b>	<b>2,865,510</b>	<b>93%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	5,069,496	4,674,220	5,162,463	5,124,101	4,716,820	-	4,716,820	407,281	92%
Fringe Benefits	2,267,846	1,739,623	2,042,077	2,080,439	1,973,822	-	1,973,822	106,617	95%
<b>Total Personnel</b>	<b>7,337,342</b>	<b>6,413,843</b>	<b>7,204,540</b>	<b>7,204,540</b>	<b>6,690,642</b>	-	<b>6,690,642</b>	<b>513,898</b>	<b>93%</b>
<b>Supplies</b>	<b>1,747,634</b>	<b>1,739,090</b>	<b>2,214,711</b>	<b>2,413,455</b>	<b>1,666,866</b>	-	<b>1,666,866</b>	<b>746,589</b>	<b>69%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,364,991	1,634,972	1,601,000	1,369,823	849,692	-	849,692	520,131	62%
Printing & Advertising	746	297	9,711	9,261	849	-	849	8,412	9%
Utilities	1,045,885	1,206,860	1,314,860	1,309,576	1,101,420	-	1,101,420	208,156	84%
Education & Training	12,948	17,885	41,500	34,100	12,122	-	12,122	21,978	36%
Travel	15,961	10,139	48,000	36,976	6,202	-	6,202	30,774	17%
Repairs & Maintenance	1,278,587	2,267,292	1,903,834	1,642,841	1,455,801	-	1,455,801	187,040	89%
Interfund Allocations	3,820,255	5,730,856	5,645,332	5,645,332	5,645,332	-	5,645,332	-	100%
Debt Service Principal	602,115	564,025	523,738	523,738	514,260	-	514,260	9,478	98%
Debt Service Interest & Fees	41,596	25,784	16,278	16,279	16,278	-	16,278	1	100%
Other Services & Charges	2,986,905	2,909,301	2,877,627	3,216,523	2,597,472	-	2,597,472	619,052	81%
Interfund Transfers Out	12,697,559	13,075,295	15,782,102	16,032,102	16,032,102	-	16,032,102	1	100%
PILOT	4,601,656	4,678,366	4,592,349	4,592,349	4,592,349	-	4,592,349	-	100%
<b>Total Services &amp; Charges</b>	<b>28,469,203</b>	<b>32,121,074</b>	<b>34,356,331</b>	<b>34,428,900</b>	<b>32,823,877</b>	-	<b>32,823,877</b>	<b>1,605,023</b>	<b>95%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>37,554,179</b>	<b>40,274,007</b>	<b>43,775,582</b>	<b>44,046,895</b>	<b>41,181,385</b>	-	<b>41,181,385</b>	<b>2,865,510</b>	<b>93%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,752,935</b>	<b>201,904</b>	<b>(4,407,362)</b>	<b>(4,611,343)</b>	<b>(3,570,836)</b>		<b>(3,570,836)</b>		
Beginning Cash Balance	13,004,372	15,164,622		15,409,455					
Cash Adjustments	407,315	42,928		-					
<b>Ending Cash Balance</b>	<b>15,164,622</b>	<b>15,409,455</b>		<b>10,798,112</b>	<b>11,466,153</b>				
Cash Reserves Target	1,877,709	2,013,700		2,202,345					
							<b>Cash Reserves Target</b>		
							5% of Annual expenditures		
<b>Fund Purpose:</b>	<p>This fund accounts for the operations of the following divisions of the Department of Public Works: Wastewater, Sewers, Organic Resources, and Concrete Crew.</p> <p><b>Wastewater Division:</b> 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.</p> <p><b>Sewers Division:</b> 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 upkeep the City's retention ponds.</p> <p><b>Organic Resources Division:</b> Recycles collected yard waste, leaves, and brush for compost and mulch products.</p>								
<b>Explanation of Revenue Sources:</b>	<p>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.</p> <p>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 &amp; Sidewalk (Fund #202), Water Works (Fund #620), Sewer Insurance (Fund #640), and Concrete Crew.</p> <p>Interfund Transfer In - incoming interest earnings receipts from Sewage Works Reserve O&amp;M Fund (#643) and the Sewage Works Customer Deposit Fund (#654).</p>								
<b>Explanation of Expenditures, Staffing, and Significant Changes/Variations:</b>	<p>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).</p>								

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<b>Fund Name</b>	Sewage Works Capital	<b>Fund Number</b>	642
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	691,413	475,488	300,000	459,698	547,367		547,367	(87,669)	119%
Interest Earnings	150,885	282,731	60,000	130,000	137,764		137,764	(7,764)	106%
Debt Proceeds	-	-	-	-	-		-	-	-
Other Income	-	-	-	17,342	17,342		17,342	-	100%
Interfund Transfers In	3,219,930	5,000,000	7,911,000	7,911,000	7,911,000		7,911,000	-	100%
<b>Total Revenue</b>	<b>4,062,227</b>	<b>5,758,219</b>	<b>8,271,000</b>	<b>8,518,040</b>	<b>8,613,472</b>		<b>8,613,472</b>	<b>(95,433)</b>	<b>101%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>2,291,171</b>	<b>5,421,771</b>	<b>7,661,000</b>	<b>6,691,840</b>	<b>4,248,134</b>	<b>-</b>	<b>4,248,134</b>	<b>2,443,706</b>	<b>63%</b>
<b>Total Expenditures</b>	<b>2,291,171</b>	<b>5,421,771</b>	<b>7,661,000</b>	<b>6,691,840</b>	<b>4,248,134</b>	<b>-</b>	<b>4,248,134</b>	<b>2,443,706</b>	<b>63%</b>

<b>Net Surplus / (Deficit)</b>	<b>1,771,056</b>	<b>336,448</b>	<b>610,000</b>	<b>1,826,200</b>	<b>4,365,338</b>	<b>4,365,338</b>
Beginning Cash Balance	7,359,724	9,100,782		9,417,064		
Cash Adjustments	(29,997)	(20,166)		-		
<b>Ending Cash Balance</b>	<b>9,100,782</b>	<b>9,417,064</b>		<b>11,243,264</b>	<b>13,821,218</b>	
Cash Reserves Target	-	-		-		

**Cash Reserves Target**

No reserve requirement - Capital fund - spend down to zero

**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:**

<p>2020 projects include:</p> <p><b>Capital Equipment</b></p> <p>Wastewater and Organic Resources:</p> <ul style="list-style-type: none"> <li>• (1) cargo van with CNG - \$36,000</li> <li>• (1) front end loader - \$310,000</li> <li>• (1) pickup truck with plow - \$40,000</li> <li>• (1) utility cart - \$15,000</li> </ul> <p>Sewers:</p> <ul style="list-style-type: none"> <li>• (2) vacuum sweepers - \$550,000</li> <li>• (1) hydro-excavator - \$275,000</li> <li>• (2) pickup trucks with CNG - \$65,000</li> <li>• (2) compressors - \$120,000</li> </ul>	<p><b>Wastewater Treatment Plant (WWTP) Upgrades</b></p> <p>Final Clarifiers 1-5: \$4.1M-\$5.3M</p> <ul style="list-style-type: none"> <li>• Structural concrete repairs and tank coatings</li> <li>• Replace scrapper mechanism, bridges, drive assemblies, and handrail; rehabilitate weirs</li> <li>• Raise final clarifier 1-3 influent walls</li> </ul> <p>Aeration Basins 1-4: \$520K-\$600K</p> <ul style="list-style-type: none"> <li>• Replace pass 1-2 gates, provide new stop log frame and stop logs for east aeration tank influent channel isolation</li> <li>• Lengthen effluent weirs</li> <li>• Demolish old equipment and piping at tanks and in aeration gallery tunnel</li> </ul> <p>Disinfection Building: \$1.6M-\$2.2M</p> <ul style="list-style-type: none"> <li>• Replace chlorine and sulfur dioxide distribution systems; evaporators and scrubber system</li> <li>• Programmable logic controller and SCADA upgrades</li> </ul>
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<b>Fund Name</b>	Sewage Works Reserve Operations & Maintenance	<b>Fund Number</b>	643
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<b>Fund Type</b>	Enterprise Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	94,712	151,410	120,000	120,000	48,416		48,416	71,584	40%
Interfund Transfers In	238,226	151,717	-	-	-		-	-	-
<b>Total Revenue</b>	<b>332,938</b>	<b>303,127</b>	<b>120,000</b>	<b>120,000</b>	<b>48,416</b>		<b>48,416</b>	<b>71,584</b>	<b>40%</b>
<b>Expenditures</b>									
Interfund Transfers Out	88,247	127,330	120,000	120,000	71,004	-	71,004	48,996	59%
<b>Total Expenditures</b>	<b>88,247</b>	<b>127,330</b>	<b>120,000</b>	<b>120,000</b>	<b>71,004</b>	<b>-</b>	<b>71,004</b>	<b>48,996</b>	<b>59%</b>

<b>Net Surplus / (Deficit)</b>	244,692	175,797	-	-	(22,588)	(22,588)
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Beginning Cash Balance	5,160,858	5,385,946		5,563,851		<b>Cash Reserves Target</b> 16.67% of annual operating expenses in Fund #641, net of transfers
Cash Adjustments	(19,604)	2,108		-		
<b>Ending Cash Balance</b>	<b>5,385,946</b>	<b>5,563,851</b>		<b>5,563,851</b>	<b>5,550,801</b>	
Cash Reserves Target	4,143,598	4,534,025		4,670,066		

**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).

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<b>Fund Name</b>	<b>Sewage Sinking (Debt Service)</b>					<b>Fund Number</b>	<b>649</b>		
<b>Fund Type</b>	<b>Enterprise Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Interest Earnings	87,392	119,465	45,000	45,000	41,998		41,998	3,002	93%
Debt Proceeds	-	-	-	5,743,815	5,743,815		5,743,815	-	100%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	9,173,661	7,780,676	7,788,015	8,110,581	8,110,581		8,110,581	-	100%
<b>Total Revenue</b>	<b>9,261,052</b>	<b>7,900,141</b>	<b>7,833,015</b>	<b>13,899,396</b>	<b>13,896,394</b>		<b>13,896,394</b>	<b>3,002</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	7,147,038	5,931,732	6,076,557	12,001,557	11,716,557	-	11,716,557	285,000	98%
Debt Service Interest & Fees	2,004,813	1,844,562	1,708,458	2,027,263	1,948,613	-	1,948,613	78,650	96%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>9,151,851</b>	<b>7,776,294</b>	<b>7,785,015</b>	<b>14,028,820</b>	<b>13,665,170</b>	<b>-</b>	<b>13,665,170</b>	<b>363,650</b>	<b>97%</b>
<b>Total Expenditures</b>	<b>9,151,851</b>	<b>7,776,294</b>	<b>7,785,015</b>	<b>14,028,820</b>	<b>13,665,170</b>	<b>-</b>	<b>13,665,170</b>	<b>363,650</b>	<b>97%</b>
<b>Net Surplus / (Deficit)</b>	<b>109,202</b>	<b>123,847</b>	<b>48,000</b>	<b>(129,424)</b>	<b>231,224</b>		<b>231,224</b>		
Beginning Cash Balance	857,884	963,679		1,087,745					
Cash Adjustments	(3,407)	219		-					
<b>Ending Cash Balance</b>	<b>963,679</b>	<b>1,087,745</b>		<b>958,321</b>	<b>1,320,833</b>				
Cash Reserves Target	963,679	1,087,745		958,321					
									<b>Cash Reserves Target</b>
									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).

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<b>Fund Name</b>	Sewage Debt Service Reserve	<b>Fund Number</b>	653
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	65,897	87,669	45,000	45,000	20,901		20,901	24,099	46%
<b>Total Revenue</b>	<b>65,897</b>	<b>87,669</b>	<b>45,000</b>	<b>45,000</b>	<b>20,901</b>		<b>20,901</b>	<b>24,099</b>	<b>46%</b>

<b>Total Expenditures</b>	-	-	-	322,566	322,566	-	322,566	-	100%
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<b>Net Surplus / (Deficit)</b>	65,897	87,669	45,000	(277,566)	(301,665)		(301,665)		
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Beginning Cash Balance	4,138,349	4,204,246		4,291,915					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>4,204,246</b>	<b>4,291,915</b>		<b>4,014,349</b>	<b>3,990,250</b>				
Cash Reserves Target	4,204,246	4,291,915		4,014,349					

<b>Cash Reserves Target</b>
100% cash reserves per bond covenants and Crowe Horwath

**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.

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<b>Fund Name</b>	Sewage Works Customer Deposit	<b>Fund Number</b>	654
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	-	3,107	25,000	25,000	4,641		4,641	20,359	19%
<b>Total Revenue</b>	-	<b>3,107</b>	<b>25,000</b>	<b>25,000</b>	<b>4,641</b>		<b>4,641</b>	<b>20,359</b>	<b>19%</b>
<b>Expenditures</b>									
Interfund Transfers Out	-	-	25,000	25,000	6,318	-	6,318	18,682	25%
<b>Total Expenditures</b>	-	-	<b>25,000</b>	<b>25,000</b>	<b>6,318</b>	-	<b>6,318</b>	<b>18,682</b>	<b>25%</b>

<b>Net Surplus / (Deficit)</b>	-	3,107	-	-	(1,677)		(1,677)
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Beginning Cash Balance	-	204,693		413,157		<b>Cash Reserves Target</b>  100% cash reserves for customer deposits
Cash Adjustments	204,693	205,357		-		
<b>Ending Cash Balance</b>	<b>204,693</b>	<b>413,157</b>		<b>413,157</b>	<b>649,073</b>	
Cash Reserves Target	204,693	413,157		413,157		

**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).

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<b>Fund Name</b>	Project ReLeaf					<b>Fund Number</b>	655		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
<b>Revenue</b>									
Charges for Services	447,240	447,563	451,610	451,610	446,136		446,136	5,474	99%
Interest Earnings	14,198	15,370	4,949	4,949	4,176		4,176	773	84%
Other Income	-	103	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>461,438</b>	<b>463,036</b>	<b>456,559</b>	<b>456,559</b>	<b>450,312</b>		<b>450,312</b>	<b>6,247</b>	<b>99%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	43,222	61,398	73,920	73,920	56,338	-	56,338	17,582	76%
Fringe Benefits	3,307	4,659	5,655	5,655	4,376	-	4,376	1,279	77%
<b>Total Personnel</b>	<b>46,529</b>	<b>66,057</b>	<b>79,575</b>	<b>79,575</b>	<b>60,714</b>	<b>-</b>	<b>60,714</b>	<b>18,861</b>	<b>76%</b>
<b>Supplies</b>	<b>1,184</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>4,764</b>	<b>-</b>	<b>4,764</b>	<b>236</b>	<b>95%</b>
<b>Services &amp; Charges</b>									
Repairs & Maintenance	9,606	-	-	-	-	-	-	-	-
Interfund Allocations	31,381	40,243	42,385	42,385	42,385	-	42,385	-	100%
Debt Service Principal	48,404	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	576	-	-	-	-	-	-	-	-
Other Services & Charges	5,773	3,419	6,500	6,500	2,634	-	2,634	3,866	41%
Interfund Transfers Out	550,000	550,000	300,000	300,000	300,000	-	300,000	-	100%
<b>Total Services &amp; Charges</b>	<b>645,740</b>	<b>593,662</b>	<b>348,885</b>	<b>348,885</b>	<b>345,019</b>	<b>-</b>	<b>345,019</b>	<b>3,866</b>	<b>99%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>693,453</b>	<b>659,719</b>	<b>433,460</b>	<b>433,460</b>	<b>410,497</b>	<b>-</b>	<b>410,497</b>	<b>22,963</b>	<b>95%</b>
<b>Net Surplus / (Deficit)</b>	<b>(232,015)</b>	<b>(196,683)</b>	<b>23,099</b>	<b>23,099</b>	<b>39,815</b>		<b>39,815</b>		
Beginning Cash Balance	822,096	593,308		398,183					
Cash Adjustments	3,227	1,558		-					
<b>Ending Cash Balance</b>	<b>593,308</b>	<b>398,183</b>		<b>421,282</b>	<b>425,913</b>				
Cash Reserves Target	173,363	164,930		108,365					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		

**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.

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<b>Fund Name</b>	Storm Sewer Fund	<b>Fund Number</b>	667
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	-	517,091	1,041,360	1,041,360	1,037,898		1,037,898	3,462	100%
Interest Earnings	-	1,341	-	5,000	4,831		4,831	169	97%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	-	518,432	1,041,360	1,046,360	1,042,729		1,042,729	3,631	100%

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	54,500	-	11,085	11,085	-	11,085	-	100%
Other Services & Charges	-	-	-	5,000	3,186	-	3,186	1,814	64%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	54,500	-	16,085	14,272	-	14,272	1,814	89%
<b>Capital</b>	-	275,886	825,000	90,051	90,050	-	90,050	-	100%
<b>Total Expenditures</b>	-	330,386	825,000	106,136	104,322	-	104,322	1,814	98%

<b>Net Surplus / (Deficit)</b>	-	188,046	216,360	940,224	938,407		938,407		
Beginning Cash Balance	-	-		124,406		<b>Cash Reserves Target</b>			
Cash Adjustments	-	(63,640)		-					
<b>Ending Cash Balance</b>	-	124,406		1,064,630	1,032,916				
Cash Reserves Target	-	82,597		26,534		25% of Annual expenditures			

**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).



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<b>Fund Name</b>	<b>Unsafe Building</b>	<b>Fund Number</b>	<b>219</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Fines, Forfeitures, and Fees	193,536	263,172	111,100	111,100	51,581		51,581	59,519	46%
Interest Earnings	5,889	18,352	-	8,000	7,420		7,420	580	93%
Other Income	-	2,298	400	400	18		18	382	5%
Interfund Transfers In	648,273	681,491	-	-	-		-	-	-
<b>Total Revenue</b>	<b>847,699</b>	<b>965,314</b>	<b>111,500</b>	<b>119,500</b>	<b>59,018</b>		<b>59,018</b>	<b>60,481</b>	<b>49%</b>

<b>Expenditures by Subdivisions</b>									
NEAT Crew	448,386	435,893	-	35,895	23,896		23,896	11,999	67%
Unsafe Building	236,555	156,655	111,500	120,195	117,855		117,855	2,340	98%
<b>Total Expenditures</b>	<b>684,941</b>	<b>592,547</b>	<b>111,500</b>	<b>156,090</b>	<b>141,751</b>		<b>141,751</b>	<b>14,339</b>	<b>91%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	165,262	178,355	-	-	-		-	-	-
Fringe Benefits	83,517	65,378	-	-	-		-	-	-
<b>Total Personnel</b>	<b>248,778</b>	<b>243,732</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Supplies</b>	<b>21,415</b>	<b>22,623</b>	<b>-</b>	<b>7,715</b>	<b>5,458</b>		<b>5,458</b>	<b>2,257</b>	<b>71%</b>
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<b>Services &amp; Charges</b>									
Professional Services	37,725	39,500	16,300	27,075	27,070		27,070	5	100%
Repairs & Maintenance	223,202	153,241	-	-	-		-	-	-
Interfund Allocations	57,916	34,894	-	-	-		-	-	-
Other Services & Charges	68,404	73,977	95,200	121,300	109,224		109,224	12,076	90%
Interfund Transfers Out	27,500	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>414,748</b>	<b>301,612</b>	<b>111,500</b>	<b>148,375</b>	<b>136,294</b>		<b>136,294</b>	<b>12,081</b>	<b>92%</b>

<b>Capital</b>	<b>-</b>	<b>24,580</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
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<b>Total Expenditures</b>	<b>684,941</b>	<b>592,547</b>	<b>111,500</b>	<b>156,090</b>	<b>141,751</b>		<b>141,751</b>	<b>14,338</b>	<b>91%</b>
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<b>Net Surplus / (Deficit)</b>	<b>162,757</b>	<b>372,767</b>	<b>-</b>	<b>(36,590)</b>	<b>(82,733)</b>		<b>(82,733)</b>		
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Beginning Cash Balance	379,148	543,230		923,154		<b>Cash Reserves Target</b>
Cash Adjustments	1,325	7,157		-		No reserve requirement
<b>Ending Cash Balance</b>	<b>543,230</b>	<b>923,154</b>		<b>886,564</b>	<b>832,938</b>	
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 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.

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<b>Fund Name</b>	<b>Rental Units Regulation</b>					<b>Fund Number</b>	<b>221</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Fines, Forfeitures, and Fees	310	7,375	100,000	99,945	107,800		107,800	(7,855)	108%
Interest Earnings	137	351	200	255	573		573	(318)	225%
Interfund Transfers In	-	-	245,626	245,626	245,626		245,626	-	100%
<b>Total Revenue</b>	<b>447</b>	<b>7,726</b>	<b>345,826</b>	<b>345,826</b>	<b>353,999</b>		<b>353,999</b>	<b>(8,173)</b>	<b>102%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	183,678	183,678	119,900	-	119,900	63,778	65%
Fringe Benefits	-	-	82,188	82,188	59,277	-	59,277	22,911	72%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>265,866</b>	<b>265,866</b>	<b>179,177</b>	<b>-</b>	<b>179,177</b>	<b>86,689</b>	<b>67%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>7,160</b>	<b>7,160</b>	<b>332</b>	<b>-</b>	<b>332</b>	<b>6,828</b>	<b>5%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	54,000	27,150	1,505	-	1,505	25,645	6%
Printing & Advertising	-	-	4,000	4,000	-	-	-	4,000	0%
Education & Training	-	-	1,200	1,085	-	-	-	1,085	0%
Travel	-	-	1,200	1,200	-	-	-	1,200	0%
Repairs & Maintenance	-	-	2,400	2,400	-	-	-	2,400	0%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Other Services & Charges	5	-	10,000	10,115	1,748	-	1,748	8,367	17%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>5</b>	<b>-</b>	<b>72,800</b>	<b>45,950</b>	<b>3,254</b>	<b>-</b>	<b>3,254</b>	<b>42,697</b>	<b>7%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>5</b>	<b>-</b>	<b>345,826</b>	<b>318,976</b>	<b>182,762</b>	<b>-</b>	<b>182,762</b>	<b>136,214</b>	<b>57%</b>
<b>Net Surplus / (Deficit)</b>	<b>442</b>	<b>7,726</b>	<b>-</b>	<b>26,850</b>	<b>171,237</b>		<b>171,237</b>		
Beginning Cash Balance	9,685	10,105		17,823					
Cash Adjustments	(22)	(9)		-					
<b>Ending Cash Balance</b>	<b>10,105</b>	<b>17,823</b>		<b>44,673</b>	<b>189,090</b>				
Cash Reserves Target	1	-		31,898					

<b>Cash Reserves Target</b>
10% of Annual expenditures

**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.

**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.

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Fund Name	Code Enforcement Fund					Fund Number	230		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Licenses & Permits	-	-	31,200	31,200	30,425		30,425	775	98%
Charges for Services	-	-	53,250	53,250	43,360		43,360	9,891	81%
Fines, Forfeitures, and Fees	-	-	304,000	302,000	367,113		367,113	(65,113)	122%
Interest Earnings	-	-	-	2,000	2,492		2,492	(492)	125%
Debt Proceeds	-	-	-	80,000	80,000		80,000	-	100%
Other Income	-	-	2,725	8,866	15,396		15,396	(6,530)	174%
Interfund Allocation Reimb	-	-	76,927	76,927	76,927		76,927	-	100%
Interfund Transfers In	-	-	3,619,593	3,619,593	3,619,593		3,619,593	-	100%
<b>Total Revenue</b>	-	-	<b>4,087,695</b>	<b>4,173,836</b>	<b>4,235,305</b>		<b>4,235,305</b>	<b>(61,469)</b>	<b>101%</b>
<b>Expenditures by Subdivisions</b>									
Neighborhood Code Enforce.	-	-	2,565,948	2,501,095	2,084,724	-	2,084,724	416,372	83%
NEAT Crew	-	-	544,158	540,318	414,272	-	414,272	126,047	77%
Animal Resource Center	-	-	977,589	1,033,704	934,825	-	934,825	98,880	90%
<b>Total Expenditures</b>	-	-	<b>4,087,695</b>	<b>4,075,118</b>	<b>3,433,820</b>	-	<b>3,433,820</b>	<b>641,299</b>	<b>84%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	1,489,523	1,494,023	1,415,442	-	1,415,442	78,581	95%
Fringe Benefits	-	-	630,253	633,253	588,698	-	588,698	44,555	93%
<b>Total Personnel</b>	-	-	<b>2,119,776</b>	<b>2,127,276</b>	<b>2,004,140</b>	-	<b>2,004,140</b>	<b>123,136</b>	<b>94%</b>
<b>Supplies</b>	-	-	<b>163,700</b>	<b>194,364</b>	<b>113,969</b>	-	<b>113,969</b>	<b>80,395</b>	<b>59%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	110,300	85,500	40,574	-	40,574	44,925	47%
Printing & Advertising	-	-	24,305	24,018	10,559	-	10,559	13,460	44%
Utilities	-	-	30,223	46,923	31,984	-	31,984	14,939	68%
Education & Training	-	-	15,000	15,000	2,933	-	2,933	12,067	20%
Travel	-	-	2,400	3,910	3,826	-	3,826	84	98%
Repairs & Maintenance	-	-	410,650	416,745	239,861	-	239,861	176,884	58%
Interfund Allocations	-	-	814,847	814,847	814,847	-	814,847	-	100%
Debt Service Principal	-	-	104,314	104,314	47,510	-	47,510	56,804	46%
Debt Service Interest & Fees	-	-	7,770	7,770	2,954	-	2,954	4,816	38%
Other Services & Charges	-	-	284,410	234,451	120,664	-	120,664	113,787	51%
<b>Total Services &amp; Charges</b>	-	-	<b>1,804,219</b>	<b>1,753,478</b>	<b>1,315,711</b>	-	<b>1,315,711</b>	<b>437,766</b>	<b>75%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>4,087,695</b>	<b>4,075,118</b>	<b>3,433,820</b>	-	<b>3,433,820</b>	<b>641,297</b>	<b>84%</b>
<b>Net Surplus / (Deficit)</b>	-	-	-	<b>98,718</b>	<b>801,485</b>		<b>801,485</b>		
Beginning Cash Balance	-	-		-				<b>Cash Reserves Target</b>	
Cash Adjustments	-	-		-				No reserve requirement	
<b>Ending Cash Balance</b>	-	-		<b>98,718</b>	<b>803,572</b>				
Cash Reserves Target	-	-		-					

**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.

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**Code Enforcement Historical Budget Summary - Fund 219, 221, 230 & 600**

	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Balance	Budget
<b>Revenue</b>									
Licenses & Permits	31,987	34,657	31,200	31,200	30,425		30,425	775	98%
Charges for Services	56,229	57,616	53,250	53,250	43,360		43,360	9,891	81%
Fines, Forfeitures, and Fees	536,051	549,637	515,100	515,175	526,493		526,493	(11,318)	102%
Interest Earnings	6,027	18,704	200	10,255	10,484		10,484	(229)	102%
Debt Proceeds	-	-	-	80,000	80,000		80,000	-	100%
Other Income	58,590	12,659	3,125	9,266	15,414		15,414	(6,148)	166%
Interfund Allocation Reimb	-	73,304	76,927	76,927	76,927		76,927	-	100%
Interfund Transfers In	1,665,326	3,210,400	3,865,219	3,865,219	3,865,219		3,865,219	-	100%
<b>Total Revenue</b>	<b>2,354,210</b>	<b>3,956,977</b>	<b>4,545,021</b>	<b>4,641,292</b>	<b>4,648,322</b>		<b>4,648,322</b>	<b>(7,029)</b>	<b>100%</b>
<b>Expenditures by Fund</b>									
Consolidated Bldg Fund (#600)	2,678,595	3,001,390	-	246,681	-	-	-	246,681	0%
Rental Units Regulation (#221)	5	-	345,826	318,976	182,762	-	182,762	136,214	57%
Unsafe Building Fund (#219)	684,941	592,547	111,500	156,090	141,751	-	141,751	14,339	91%
Code Enforcement Fund (#230)	-	-	4,087,695	4,075,118	3,433,820	-	3,433,820	641,298	84%
<b>Total Expenditures</b>	<b>3,363,542</b>	<b>3,593,937</b>	<b>4,545,021</b>	<b>4,796,865</b>	<b>3,758,333</b>		<b>3,758,333</b>	<b>1,038,532</b>	<b>78%</b>
<b>Expenditures by Division</b>									
Neighborhood Code Enfor.	1,712,624	1,923,446	2,565,948	2,718,836	2,084,724	-	2,084,724	634,113	77%
NEAT Crew	448,386	435,893	544,158	576,213	438,168	-	438,168	138,045	76%
Rental Safety Verification Program	59,234	144,603	345,826	321,037	182,762	-	182,762	138,275	57%
Unsafe Building	236,555	156,655	111,500	120,195	117,855	-	117,855	2,340	98%
Animal Care & Control	906,737	933,341	977,589	1,060,468	934,825	-	934,825	125,644	88%
<b>Total Expenditures</b>	<b>3,363,537</b>	<b>3,593,937</b>	<b>4,545,021</b>	<b>4,796,750</b>	<b>3,758,333</b>		<b>3,758,333</b>	<b>1,038,417</b>	<b>78%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,298,997	1,437,429	1,673,201	1,677,701	1,535,343	-	1,535,343	142,359	92%
Fringe Benefits	595,651	538,583	712,441	715,441	647,974	-	647,974	67,467	91%
<b>Total Personnel</b>	<b>1,894,648</b>	<b>1,976,013</b>	<b>2,385,642</b>	<b>2,393,142</b>	<b>2,183,317</b>		<b>2,183,317</b>	<b>209,826</b>	<b>91%</b>
<b>Supplies</b>	<b>117,767</b>	<b>108,267</b>	<b>170,860</b>	<b>239,005</b>	<b>119,758</b>		<b>119,758</b>	<b>119,247</b>	<b>50%</b>
<b>Services &amp; Charges</b>									
Professional Services	172,494	177,400	180,600	141,108	69,149	-	69,149	71,958	49%
Printing & Advertising	8,771	11,255	28,305	28,018	10,559	-	10,559	17,460	38%
Utilities	31,852	34,801	30,223	46,923	31,984	-	31,984	14,939	68%
Education & Training	6,089	6,873	16,200	16,085	2,933	-	2,933	13,152	18%
Travel	4,869	6,444	3,600	5,110	3,826	-	3,826	1,284	75%
Repairs & Maintenance	275,449	233,178	413,050	421,006	239,861	-	239,861	181,145	57%
Interfund Allocations	517,905	719,048	814,847	814,847	814,847	-	814,847	-	100%
Debt Service Principal	64,323	80,098	104,314	104,314	47,510	-	47,510	56,804	46%
Debt Service Interest & Fees	7,135	6,144	7,770	7,770	2,954	-	2,954	4,816	38%
Other Services & Charges	154,741	177,849	389,610	579,537	231,636	-	231,636	347,901	40%
Interfund Transfers Out	27,500	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,271,127</b>	<b>1,453,091</b>	<b>1,988,519</b>	<b>2,164,718</b>	<b>1,455,258</b>		<b>1,455,258</b>	<b>709,459</b>	<b>67%</b>
<b>Capital</b>	<b>80,000</b>	<b>56,567</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,363,542</b>	<b>3,593,937</b>	<b>4,545,021</b>	<b>4,796,865</b>	<b>3,758,333</b>		<b>3,758,333</b>	<b>1,038,532</b>	<b>78%</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,009,331)</b>	<b>363,040</b>	<b>-</b>	<b>(155,573)</b>	<b>889,988</b>		<b>889,988</b>		

**City of South Bend, Indiana  
Monthly Financial Report  
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Fund Name	Central Services						Fund Number	222	
Fund Type	Internal Service Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Licenses & Permits	4,107	3,320	4,440	4,440	2,511		2,511	1,929	57%
Charges for Services	2,806,873	7,496,447	8,304,859	8,304,933	6,882,174		6,882,174	1,422,759	83%
Interest Earnings	10,656	22,362	12,000	12,000	10,210		10,210	1,790	85%
Other Income	5,006,296	5,417,866	4,944,250	4,949,438	84,210		84,210	4,865,228	2%
Interfund Allocation Reimb	392,410	610,726	122,143	122,143	122,143		122,143	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>8,220,343</b>	<b>13,550,721</b>	<b>13,387,692</b>	<b>13,392,954</b>	<b>7,101,248</b>		<b>7,101,248</b>	<b>6,291,706</b>	<b>53%</b>
<b>Expenditures by Division</b>									
Equipment Services	2,639,137	7,000,441	7,812,107	8,009,825	6,717,945		6,717,945	1,291,880	84%
Central Stores	245,265	284,301	-	26	26		26	-	99%
Print Shop	142,462	160,886	10,018	14,359	13,844		13,844	515	96%
Radio Shop	279,334	230,894	275,518	275,432	229,304		229,304	46,127	83%
Building Maintenance	208,440	177,588	213,243	213,243	180,749		180,749	32,494	85%
Facilities Management	-	120,439	122,143	122,143	101,697		101,697	20,446	83%
Utilities & Services	4,528,950	4,950,465	4,870,250	4,994,540	-		-	4,994,540	0%
Sustainability	304,308	6,002	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>8,347,896</b>	<b>12,931,016</b>	<b>13,303,279</b>	<b>13,629,568</b>	<b>7,243,566</b>		<b>7,243,566</b>	<b>6,386,002</b>	<b>53%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	2,061,867	1,920,693	2,092,572	2,092,485	1,795,351		1,795,351	297,134	86%
Fringe Benefits	930,977	731,886	894,766	894,853	780,402		780,402	114,451	87%
<b>Total Personnel</b>	<b>2,992,844</b>	<b>2,652,580</b>	<b>2,987,338</b>	<b>2,987,338</b>	<b>2,575,754</b>		<b>2,575,754</b>	<b>411,585</b>	<b>86%</b>
<b>Supplies</b>	<b>134,464</b>	<b>4,515,181</b>	<b>4,870,798</b>	<b>4,883,261</b>	<b>3,998,093</b>		<b>3,998,093</b>	<b>885,168</b>	<b>82%</b>
<b>Services &amp; Charges</b>									
Professional Services	30,814	8,439	13,000	11,202	7,777		7,777	3,425	69%
Printing & Advertising	4,809	715	7,821	4,321	863		863	3,459	20%
Utilities	4,587,384	5,013,625	4,935,174	5,059,464	53,701		53,701	5,005,763	1%
Education & Training	12,049	4,603	20,050	19,022	9,389		9,389	9,633	49%
Travel	1,251	481	4,000	3,577	-		-	3,577	0%
Repairs & Maintenance	61,011	56,339	54,400	63,188	54,985		54,985	8,203	87%
Interfund Allocations	411,263	648,014	306,521	306,521	306,521		306,521	-	100%
Debt Service Principal	13,606	14,248	14,818	15,596	15,596		15,596	-	100%
Debt Service Interest & Fees	1,566	1,029	463	463	463		463	-	100%
Grants & Subsidies	5,320	2,434	-	-	-		-	-	-
Other Services & Charges	14,514	13,329	17,405	19,124	13,132		13,132	5,992	69%
Interfund Transfers Out	77,000	-	71,491	256,491	207,293		207,293	49,198	81%
<b>Total Services &amp; Charges</b>	<b>5,220,588</b>	<b>5,763,256</b>	<b>5,445,143</b>	<b>5,758,969</b>	<b>669,719</b>		<b>669,719</b>	<b>5,089,250</b>	<b>12%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>8,347,896</b>	<b>12,931,016</b>	<b>13,303,279</b>	<b>13,629,568</b>	<b>7,243,566</b>		<b>7,243,566</b>	<b>6,386,003</b>	<b>53%</b>
<b>Net Surplus / (Deficit)</b>	<b>(127,553)</b>	<b>619,705</b>	<b>84,413</b>	<b>(236,614)</b>	<b>(142,319)</b>		<b>(142,319)</b>		
Beginning Cash Balance	1,085,494	1,003,425		1,455,158					
Cash Adjustments	45,485	(167,972)		-					
<b>Ending Cash Balance</b>	<b>1,003,425</b>	<b>1,455,158</b>		<b>1,218,544</b>	<b>1,209,079</b>				
Cash Reserves Target	381,895	798,055		863,503					
							<b>Cash Reserves Target</b>		
							10% of Annual expenditures, excluding utility accounting		

**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.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Fund Name</b>	Central Services Capital					<b>Fund Number</b>	224		
<b>Fund Type</b>	Internal Service Funds								
<b>Control</b>	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	2,734	3,218	2,000	2,000	50		50	1,950	3%
Other Income	-	-	-	7,268	7,268		7,268	-	100%
Interfund Transfers In	77,000	-	71,491	256,491	207,293		207,293	49,198	81%
<b>Total Revenue</b>	<b>79,734</b>	<b>3,218</b>	<b>73,491</b>	<b>265,759</b>	<b>214,611</b>		<b>214,611</b>	<b>51,148</b>	<b>81%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>8,905</b>	<b>4,718</b>	<b>-</b>	<b>5,501</b>	<b>5,501</b>	<b>-</b>	<b>5,501</b>	<b>-</b>	<b>100%</b>
<b>Services &amp; Charges</b>									
Repairs & Maintenance	18,697	63,060	63,000	45,558	15,267	-	15,267	30,291	34%
Debt Service Principal	-	3,881	7,711	2,210	-	-	-	2,210	0%
Debt Service Interest & Fees	-	365	780	780	-	-	-	780	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>18,697</b>	<b>67,305</b>	<b>71,491</b>	<b>48,548</b>	<b>15,267</b>	<b>-</b>	<b>15,267</b>	<b>33,281</b>	<b>31%</b>
<b>Capital</b>	<b>77,871</b>	<b>77,795</b>	<b>-</b>	<b>199,415</b>	<b>189,582</b>	<b>-</b>	<b>189,582</b>	<b>9,833</b>	<b>95%</b>
<b>Total Expenditures</b>	<b>105,474</b>	<b>149,818</b>	<b>71,491</b>	<b>253,464</b>	<b>210,349</b>	<b>-</b>	<b>210,349</b>	<b>43,114</b>	<b>83%</b>
<b>Net Surplus / (Deficit)</b>	<b>(25,740)</b>	<b>(146,601)</b>	<b>2,000</b>	<b>12,295</b>	<b>4,262</b>		<b>4,262</b>		
Beginning Cash Balance	194,599	168,196		21,921					
Cash Adjustments	(664)	326		-					
<b>Ending Cash Balance</b>	<b>168,196</b>	<b>21,921</b>		<b>34,216</b>	<b>26,221</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
No reserve requirement - Capital fund - spend down to zero

**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.

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<b>Fund Name</b>	<b>Liability Insurance</b>	<b>Fund Number</b>	<b>226</b>
<b>Fund Type</b>	<b>Internal Service Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	70,377	117,720	28,722	54,722	54,492		54,492	230	100%
Other Income	703,577	989,555	2,000	1,626,414	1,626,433		1,626,433	(19)	100%
Interfund Allocation Reimb	2,053,107	3,944,597	2,914,500	2,914,500	2,914,500		2,914,500	-	100%
Interfund Transfers In	-	-	-	49,087	49,087		49,087	-	100%
<b>Total Revenue</b>	<b>2,827,061</b>	<b>5,051,872</b>	<b>2,945,222</b>	<b>4,644,723</b>	<b>4,644,513</b>		<b>4,644,513</b>	<b>211</b>	<b>100%</b>

<b>Expenditures by Division</b>									
Safety/Risk Management	225,183	232,240	213,267	209,817	151,479	-	151,479	58,338	72%
Liability Insurance	715,424	677,290	815,000	815,000	761,414	-	761,414	53,586	93%
Business Insurance	1,380,506	742,777	2,001,965	1,445,257	622,434	-	622,434	822,824	43%
Workers' Compensation	1,264,573	1,479,416	1,029,000	1,522,342	1,211,428	-	1,211,428	310,914	80%
Catastrophic Events	208,887	650,224	-	928,306	910,806	-	910,806	17,500	98%
<b>Total Expenditures</b>	<b>3,794,574</b>	<b>3,781,947</b>	<b>4,059,232</b>	<b>4,920,723</b>	<b>3,657,562</b>	<b>-</b>	<b>3,657,562</b>	<b>1,263,162</b>	<b>74%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	188,273	152,168	162,412	181,982	116,402	-	116,402	65,580	64%
Fringe Benefits	85,214	61,226	67,612	48,042	46,090	-	46,090	1,952	96%
Other Personnel Costs	37,684	33,353	40,000	33,342	17,308	-	17,308	16,034	52%
<b>Total Personnel</b>	<b>311,170</b>	<b>246,747</b>	<b>270,024</b>	<b>263,366</b>	<b>179,800</b>	<b>-</b>	<b>179,800</b>	<b>83,566</b>	<b>68%</b>

<b>Supplies</b>	<b>10,108</b>	<b>51,453</b>	<b>12,950</b>	<b>12,950</b>	<b>1,988</b>	<b>-</b>	<b>1,988</b>	<b>10,962</b>	<b>15%</b>
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<b>Services &amp; Charges</b>									
Professional Services	903,446	521,468	984,929	591,721	420,313	-	420,313	171,409	71%
Printing & Advertising	-	-	483	483	-	-	-	483	0%
Education & Training	13,336	29,927	20,000	14,000	6,285	-	6,285	7,715	45%
Travel	2,743	3,245	3,000	2,250	356	-	356	1,894	16%
Repairs & Maintenance	105,403	31,110	2,000	5,300	2,119	-	2,119	3,181	40%
Interfund Allocations	111,929	144,621	77,446	77,446	77,446	-	77,446	-	100%
Insurance	1,640,270	2,010,853	1,535,000	2,127,915	1,840,034	-	1,840,034	287,881	86%
Other Services & Charges	565,379	169,766	1,153,400	896,985	218,415	-	218,415	678,570	24%
Interfund Transfers Out	25,425	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>3,367,932</b>	<b>2,910,989</b>	<b>3,776,258</b>	<b>3,716,100</b>	<b>2,564,968</b>	<b>-</b>	<b>2,564,968</b>	<b>1,151,133</b>	<b>69%</b>

<b>Capital</b>	<b>105,364</b>	<b>572,758</b>	<b>-</b>	<b>928,306</b>	<b>910,806</b>	<b>-</b>	<b>910,806</b>	<b>17,500</b>	<b>98%</b>
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<b>Total Expenditures</b>	<b>3,794,574</b>	<b>3,781,947</b>	<b>4,059,232</b>	<b>4,920,723</b>	<b>3,657,562</b>	<b>-</b>	<b>3,657,562</b>	<b>1,263,161</b>	<b>74%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(967,513)</b>	<b>1,269,925</b>	<b>(1,114,010)</b>	<b>(276,000)</b>	<b>986,951</b>		<b>986,951</b>		
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Beginning Cash Balance	4,674,728	3,696,778		4,961,426					
Cash Adjustments	(10,437)	(5,277)		-					
<b>Ending Cash Balance</b>	<b>3,696,778</b>	<b>4,961,426</b>		<b>4,685,427</b>	<b>5,956,858</b>				
Cash Reserves Target	1,897,287	1,890,973		2,460,361					

**Cash Reserves Target**

50% of Annual expenditures

**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.

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<b>Fund Name</b>	<b>IT / Innovation / 311 Call Center</b>					<b>Fund Number</b>	<b>279</b>		
<b>Fund Type</b>	<b>Internal Service Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		
<b>Revenue</b>									
Interfund Allocation Reimb	6,788,985	7,991,331	6,656,930	6,656,930	6,656,930		6,656,930	-	100%
Charges for Services	-	92,585	-	111,796	111,796		111,796	-	100%
Other Income	47,427	66,798	32,690	36,513	53,757		53,757	(17,244)	147%
Donations	100,000	-	-	-	-		-	-	-
Interest Earnings	30,723	67,048	10,000	25,000	21,431		21,431	3,569	86%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,967,135</b>	<b>8,217,762</b>	<b>6,699,620</b>	<b>6,830,239</b>	<b>6,843,915</b>		<b>6,843,915</b>	<b>(13,675)</b>	<b>100%</b>
<b>Expenditures by Division</b>									
311 Call Center	526,971	519,646	578,196	578,163	551,515	-	551,515	26,647	95%
Innovation & Technology	5,264,986	7,348,706	6,828,730	7,804,961	7,324,325	-	7,324,325	480,636	94%
<b>Total Expenditures</b>	<b>5,791,956</b>	<b>7,868,352</b>	<b>7,406,926</b>	<b>8,383,124</b>	<b>7,875,840</b>	-	<b>7,875,840</b>	<b>507,283</b>	<b>94%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,558,863	1,689,240	1,981,340	1,878,588	1,844,342	-	1,844,342	34,246	98%
Fringe Benefits	619,247	569,382	748,836	744,651	708,812	-	708,812	35,839	95%
<b>Total Personnel</b>	<b>2,178,109</b>	<b>2,258,622</b>	<b>2,730,176</b>	<b>2,623,239</b>	<b>2,553,154</b>	-	<b>2,553,154</b>	<b>70,085</b>	<b>97%</b>
<b>Supplies</b>	<b>119,984</b>	<b>169,850</b>	<b>164,850</b>	<b>156,461</b>	<b>130,511</b>	-	<b>130,511</b>	<b>25,950</b>	<b>83%</b>
<b>Services &amp; Charges</b>									
Professional Services	710,365	1,065,128	615,700	1,126,919	1,058,605	-	1,058,605	68,314	94%
Printing & Advertising	298	5,181	5,270	6,275	1,005	-	1,005	5,270	16%
Education & Training	15,237	22,957	57,900	31,125	9,162	-	9,162	21,963	29%
Travel	20,941	32,456	27,110	15,318	7,385	-	7,385	7,933	48%
Repairs & Maintenance	2,246,257	2,975,430	2,839,472	3,298,316	3,021,127	-	3,021,127	277,189	92%
Interfund Allocations	5,211	6,785	5,911	5,911	5,911	-	5,911	-	100%
Debt Service Principal	209,189	391,117	522,557	618,643	606,922	-	606,922	11,721	98%
Debt Service Interest & Fees	26,836	52,924	49,356	59,680	59,675	-	59,675	5	100%
Grants & Subsidies	25,000	-	-	-	-	-	-	-	-
Other Services & Charges	234,530	287,902	388,624	441,237	422,383	-	422,383	18,853	96%
Interfund Transfers Out	-	600,000	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>3,493,863</b>	<b>5,439,880</b>	<b>4,511,900</b>	<b>5,603,423</b>	<b>5,192,174</b>	-	<b>5,192,174</b>	<b>411,248</b>	<b>93%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>5,791,956</b>	<b>7,868,352</b>	<b>7,406,926</b>	<b>8,383,124</b>	<b>7,875,840</b>	-	<b>7,875,840</b>	<b>507,283</b>	<b>94%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,175,179</b>	<b>349,410</b>	<b>(707,306)</b>	<b>(1,552,885)</b>	<b>(1,031,925)</b>		<b>(1,031,925)</b>		
Beginning Cash Balance	1,589,083	2,758,297		3,108,342					
Cash Adjustments	(5,964)	636		-					
<b>Ending Cash Balance</b>	<b>2,758,297</b>	<b>3,108,342</b>		<b>1,555,458</b>	<b>2,125,192</b>				
Cash Reserves Target	-	-		-					
								<b>Cash Reserves Target</b>	
								No reserve requirement	

**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.  
**Mayoral 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.



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<b>Fund Name</b>	<b>Self-Funded Employee Benefits</b>					<b>Fund Number</b>	<b>711</b>		
<b>Fund Type</b>	<b>Internal Service Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Charges for Services	18,067,948	13,344,016	15,989,183	15,983,294	15,885,258		15,885,258	98,036	99%
Other Income	440,913	397,653	385,000	387,142	373,523		373,523	13,619	96%
Interest Earnings	209,508	288,858	77,097	82,097	89,646		89,646	(7,549)	109%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>18,718,369</b>	<b>14,030,527</b>	<b>16,451,280</b>	<b>16,452,533</b>	<b>16,348,427</b>		<b>16,348,427</b>	<b>104,106</b>	<b>99%</b>
<b>Expenditures by Subdivision</b>									
Health Insurance	15,677,149	15,517,230	17,287,245	17,217,344	14,472,911	-	14,472,911	2,744,432	84%
Workplace Wellness Clinic	862,693	1,108,117	1,104,308	1,018,096	996,006	-	996,006	22,090	98%
Employee Wellness	76,217	86,863	91,160	87,346	76,048	-	76,048	11,299	87%
<b>Total Expenditures</b>	<b>16,616,059</b>	<b>16,712,210</b>	<b>18,482,713</b>	<b>18,322,786</b>	<b>15,544,965</b>	<b>-</b>	<b>15,544,965</b>	<b>2,777,821</b>	<b>85%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	14,459,995	14,704,500	16,416,939	16,362,827	13,740,971	-	13,740,971	2,621,855	84%
<b>Total Personnel</b>	<b>14,459,995</b>	<b>14,704,500</b>	<b>16,416,939</b>	<b>16,362,827</b>	<b>13,740,971</b>	<b>-</b>	<b>13,740,971</b>	<b>2,621,855</b>	<b>84%</b>
<b>Supplies</b>	<b>74,825</b>	<b>198,245</b>	<b>85,000</b>	<b>153,096</b>	<b>131,045</b>	<b>-</b>	<b>131,045</b>	<b>22,051</b>	<b>86%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,046,223	1,163,954	1,246,508	1,086,423	1,083,611	-	1,083,611	2,811	100%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	610,829	632,597	732,666	718,006	587,028	-	587,028	130,978	82%
Other Services & Charges	10,473	12,913	1,500	2,335	2,309	-	2,309	26	99%
Interfund Transfers Out	413,714	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,081,238</b>	<b>1,809,464</b>	<b>1,980,774</b>	<b>1,806,864</b>	<b>1,672,948</b>	<b>-</b>	<b>1,672,948</b>	<b>133,915</b>	<b>93%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>16,616,059</b>	<b>16,712,210</b>	<b>18,482,713</b>	<b>18,322,786</b>	<b>15,544,965</b>	<b>-</b>	<b>15,544,965</b>	<b>2,777,821</b>	<b>85%</b>
<b>Net Surplus / (Deficit)</b>	<b>2,102,310</b>	<b>(2,681,683)</b>	<b>(2,031,433)</b>	<b>(1,870,253)</b>	<b>803,462</b>		<b>803,462</b>		
Beginning Cash Balance	9,935,961	11,997,127		9,277,319					
Cash Adjustments	(41,144)	(38,125)		-					
<b>Ending Cash Balance</b>	<b>11,997,127</b>	<b>9,277,319</b>		<b>7,407,066</b>	<b>10,143,060</b>				
Cash Reserves Target	4,154,015	4,178,052		4,580,697					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		

**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.

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<b>Fund Name</b>	Unemployment Compensation					<b>Fund Number</b>	713			
<b>Fund Type</b>	Internal Service Funds									
<b>Control</b>	City Funds									
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Budget</b>
<b>Revenue</b>			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Percent of</b>	<b>Budget</b>
Charges for Services	-	-	7,357	7,357	6,899		6,899	458	94%	
Interest Earnings	3,816	5,213	1,189	1,189	1,187		1,187	2	100%	
Interfund Transfers In	-	-	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>3,816</b>	<b>5,213</b>	<b>8,546</b>	<b>8,546</b>	<b>8,087</b>		<b>8,087</b>	<b>460</b>	<b>95%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Other Personnel Costs	20,480	32,957	55,000	178,000	157,449		157,449	20,551	88%	
<b>Total Personnel</b>	<b>20,480</b>	<b>32,957</b>	<b>55,000</b>	<b>178,000</b>	<b>157,449</b>		<b>157,449</b>	<b>20,551</b>	<b>88%</b>	
<b>Supplies</b>	-	-	-	-	-		-	-	-	
<b>Services &amp; Charges</b>										
Professional Services	-	-	-	-	-		-	-	-	
Other Services & Charges	-	-	-	-	-		-	-	-	
Interfund Transfers Out	-	-	-	-	-		-	-	-	
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Capital</b>	-	-	-	-	-		-	-	-	
<b>Total Expenditures</b>	<b>20,480</b>	<b>32,957</b>	<b>55,000</b>	<b>178,000</b>	<b>157,449</b>		<b>157,449</b>	<b>20,551</b>	<b>88%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(16,664)</b>	<b>(27,744)</b>	<b>(46,454)</b>	<b>(169,454)</b>	<b>(149,363)</b>		<b>(149,363)</b>			
Beginning Cash Balance	225,977	208,514		180,911				<b>Cash Reserves Target</b>		
Cash Adjustments	(799)	141		-						
<b>Ending Cash Balance</b>	<b>208,514</b>	<b>180,911</b>		<b>11,457</b>	<b>31,859</b>					
Cash Reserves Target	5,120	8,239		44,500				25% of Annual expenditures		
<b>Fund Purpose:</b>	This fund was established in 2011 to account for unemployment claims and outplacement services paid.									
<b>Explanation of Revenue Sources:</b>	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 resumed at 0.01% of full-time wages and will increase slightly each year in order to cover unemployment claims.									
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	All unemployment claims and outplacement services for all departments are paid through this fund. Claims have remained fairly low in recent years.									

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<b>Fund Name</b>	Parental Leave Fund					<b>Fund Number</b>	714		
<b>Fund Type</b>	Internal Service Funds								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Charges for Services	163,651	166,529	257,488	257,488	244,090		244,090	13,398	95%
Interest Earnings	467	937	414	464	751		751	(287)	162%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>164,118</b>	<b>167,466</b>	<b>257,902</b>	<b>257,952</b>	<b>244,841</b>		<b>244,841</b>	<b>13,111</b>	<b>95%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	112,882	186,085	253,846	253,846	119,938		119,938	133,908	47%
<b>Total Personnel</b>	<b>112,882</b>	<b>186,085</b>	<b>253,846</b>	<b>253,846</b>	<b>119,938</b>		<b>119,938</b>	<b>133,908</b>	<b>47%</b>
<b>Supplies</b>	-	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	-	-	-	-	-		-	-	-
<b>Total Expenditures</b>	<b>112,882</b>	<b>186,085</b>	<b>253,846</b>	<b>253,846</b>	<b>119,938</b>		<b>119,938</b>	<b>133,908</b>	<b>47%</b>
<b>Net Surplus / (Deficit)</b>	<b>51,237</b>	<b>(18,618)</b>	<b>4,056</b>	<b>4,106</b>	<b>124,903</b>		<b>124,903</b>		
Beginning Cash Balance	-	51,126		32,563					
Cash Adjustments	(111)	55		-					
<b>Ending Cash Balance</b>	<b>51,126</b>	<b>32,563</b>		<b>36,669</b>	<b>157,521</b>				
Cash Reserves Target	9,031	14,887		20,308					

<b>Cash Reserves Target</b>
8% of Annual expenditures - one month reserve

**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.

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<b>Fund Name</b>	Rainy Day	<b>Fund Number</b>	102
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	183,841	289,770	132,905	132,905	94,111		94,111	38,794	71%
<b>Total Revenue</b>	<b>183,841</b>	<b>289,770</b>	<b>132,905</b>	<b>132,905</b>	<b>94,111</b>		<b>94,111</b>	<b>38,794</b>	<b>71%</b>

<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	183,841	289,770	132,905	132,905	94,111		94,111
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Beginning Cash Balance	10,294,137	10,439,531		10,733,474		<b>Cash Reserves Target</b> 3% of total expenditures in previous fiscal year, excluding interfund transfers
Cash Adjustments	(38,447)	4,173		-		
<b>Ending Cash Balance</b>	<b>10,439,531</b>	<b>10,733,474</b>		<b>10,866,379</b>	<b>10,845,986</b>	
Cash Reserves Target	8,591,175	8,206,394		8,998,791		

**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.

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<b>Fund Name</b>	<b>Gift, Donation, Bequest</b>	<b>Fund Number</b>	<b>217</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	2,481	13,279	4,613	5,313	7,284		7,284	(1,971)	137%
Engineering	50,000	100,000	-	-	-		-	-	-
Innovation	-	274,000	403,743	404,000	404,000		404,000	-	100%
Human Rights General	-	91,517	18,000	18,000	8,370		8,370	9,630	47%
Office of Sustainability	-	-	-	-	41,000		41,000	(41,000)	-
Historic Preservation	18,583	183	-	150	196		196	(46)	131%
AmeriCorps	-	125,000	-	-	100,000		100,000	(100,000)	-
Code Enforce	-	-	-	-	55,000		55,000	(55,000)	-
AC&C Donations	40,167	41,996	25,000	40,000	49,603		49,603	(9,603)	124%
Pokagon Band Donation - Bowman C	-	100,000	-	100,000	100,000		100,000	-	100%
<b>Total Revenue</b>	<b>111,231</b>	<b>745,975</b>	<b>451,356</b>	<b>567,463</b>	<b>765,453</b>		<b>765,453</b>	<b>(197,990)</b>	<b>135%</b>

<b>Expenditures by Project</b>									
Wayfinding Signage Project	11,524	53,988	-	56,258	56,258	-	56,258	-	100%
Bloomberg Mayors Challenge	-	127,296	286,028	315,909	313,871	-	313,871	2,038	99%
Human Rights Scholarship Prog.	-	19,310	28,150	28,150	6,655	-	6,655	21,495	24%
Bike Signage	350	-	2,500	2,500	-	-	-	2,500	0%
AEP Grant (Office of Sustainab.)	-	-	-	-	-	-	-	-	-
Historic Preservation Commis.	322	-	5,000	5,000	-	-	-	5,000	0%
Milton Trust Energy Grant	-	2,600	-	97,375	61,608	-	61,608	35,767	63%
Animal Resource Center	34,604	38,658	35,000	31,426	14,902	-	14,902	16,524	47%
Pokagon Band Donation	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>46,800</b>	<b>241,853</b>	<b>356,678</b>	<b>536,618</b>	<b>453,294</b>	<b>-</b>	<b>453,294</b>	<b>83,324</b>	<b>84%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>322</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>0%</b>
<b>Services &amp; Charges</b>									
Professional Services	42,669	218,362	308,328	392,893	382,631	-	382,631	10,262	97%
Printing & Advertising	-	3,479	21,650	21,645	6,650	-	6,650	14,995	31%
Repairs & Maintenance	1,014	4,181	10,000	105,375	64,008	-	64,008	41,367	61%
Grants & Subsidies	-	15,831	9,000	9,000	-	-	-	9,000	0%
Other Services & Charges	2,795	-	2,700	2,705	5	-	5	2,700	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>46,478</b>	<b>241,853</b>	<b>351,678</b>	<b>531,618</b>	<b>453,294</b>	<b>-</b>	<b>453,294</b>	<b>78,324</b>	<b>85%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>46,800</b>	<b>241,853</b>	<b>356,678</b>	<b>536,618</b>	<b>453,294</b>	<b>-</b>	<b>453,294</b>	<b>83,324</b>	<b>84%</b>

<b>Net Surplus / (Deficit)</b>	<b>64,431</b>	<b>504,122</b>	<b>94,678</b>	<b>30,845</b>	<b>312,160</b>		<b>312,160</b>		
Beginning Cash Balance	100,898	164,817		668,273					
Cash Adjustments	(512)	(665)		-					
<b>Ending Cash Balance</b>	<b>164,817</b>	<b>668,273</b>		<b>699,119</b>	<b>981,455</b>				
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.

**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

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<b>Fund Name</b>	Loss Recovery	<b>Fund Number</b>	227
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	12,871	16,668	4,579	4,579	5,076		5,076	(497)	111%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>12,871</b>	<b>16,668</b>	<b>4,579</b>	<b>4,579</b>	<b>5,076</b>		<b>5,076</b>	<b>(497)</b>	<b>111%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	73,065	1,211	-	-	-	-	-	-	-
Other Services & Charges	135,000	36,100	-	130,370	130,370	-	130,370	-	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>208,065</b>	<b>37,311</b>	<b>-</b>	<b>130,370</b>	<b>130,370</b>	<b>-</b>	<b>130,370</b>	<b>-</b>	<b>100%</b>

<b>Capital</b>	24,273	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	232,338	37,311	-	130,370	130,370	-	130,370	-	100%
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<b>Net Surplus / (Deficit)</b>	(219,467)	(20,643)	4,579	(125,791)	(125,295)		(125,295)		
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Beginning Cash Balance	847,926	625,798		605,471		<b>Cash Reserves Target</b>			
Cash Adjustments	(2,661)	315		-					
<b>Ending Cash Balance</b>	<b>625,798</b>	<b>605,471</b>		<b>479,679</b>	<b>481,214</b>	No reserve requirement			
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.

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<b>Fund Name</b>	Human Rights Federal Grant					<b>Fund Number</b>	258		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	City Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Grants	74,580	247,060	138,200	63,200	167,100		167,100	(103,900)	264%
Charges for Services	-	-	-	75,000	8,500		8,500	66,500	11%
Interest Earnings	8,862	12,491	5,978	5,978	1,540		1,540	4,438	26%
Other Income	23,303	312	7,050	7,050	-		-	7,050	0%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>106,745</b>	<b>259,863</b>	<b>151,228</b>	<b>151,228</b>	<b>177,140</b>		<b>177,140</b>	<b>(25,912)</b>	<b>117%</b>
<b>Expenditures by Subdivision</b>									
General	23,369	76,493	3,000	29,525	19,061	-	19,061	10,464	65%
EEOC	41,941	103,333	131,274	132,941	100,391	-	100,391	32,550	76%
HUD	84,003	87,503	108,174	108,174	93,473	-	93,473	14,701	86%
<b>Total Expenditures</b>	<b>149,313</b>	<b>267,329</b>	<b>242,448</b>	<b>270,640</b>	<b>212,926</b>	<b>-</b>	<b>212,926</b>	<b>57,715</b>	<b>79%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	52,886	119,255	135,130	134,125	124,770	-	124,770	9,355	93%
Fringe Benefits	25,756	35,042	49,418	50,423	38,541	-	38,541	11,882	76%
<b>Total Personnel</b>	<b>78,642</b>	<b>154,296</b>	<b>184,548</b>	<b>184,548</b>	<b>163,311</b>	<b>-</b>	<b>163,311</b>	<b>21,237</b>	<b>88%</b>
<b>Supplies</b>	<b>1,772</b>	<b>1,330</b>	<b>2,000</b>	<b>2,000</b>	<b>1,724</b>	<b>-</b>	<b>1,724</b>	<b>276</b>	<b>86%</b>
<b>Services &amp; Charges</b>									
Professional Services	37,812	21,691	27,800	25,467	24,667	-	24,667	800	97%
Printing & Advertising	15,369	-	4,000	23,200	16,215	-	16,215	6,985	70%
Education & Training	15	3,709	3,500	15,500	5,960	-	5,960	9,540	38%
Travel	6,412	9,201	15,300	14,100	-	-	-	14,100	0%
Grants & Subsidies	8,000	-	-	-	-	-	-	-	-
Other Services & Charges	1,292	607	5,300	5,825	1,049	-	1,049	4,776	18%
Interfund Transfers Out	-	76,493	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>68,899</b>	<b>111,703</b>	<b>55,900</b>	<b>84,092</b>	<b>47,891</b>	<b>-</b>	<b>47,891</b>	<b>36,201</b>	<b>57%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>149,313</b>	<b>267,329</b>	<b>242,448</b>	<b>270,640</b>	<b>212,926</b>	<b>-</b>	<b>212,926</b>	<b>57,714</b>	<b>79%</b>
<b>Net Surplus / (Deficit)</b>	<b>(42,567)</b>	<b>(7,467)</b>	<b>(91,220)</b>	<b>(119,412)</b>	<b>(35,786)</b>		<b>(35,786)</b>		
Beginning Cash Balance	572,740	528,434		521,051					
Cash Adjustments	(1,739)	84		-					
<b>Ending Cash Balance</b>	<b>528,434</b>	<b>521,051</b>		<b>401,639</b>	<b>486,159</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							No reserve requirement - Grant fund - spend down to zero		

**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.

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<b>Fund Name</b>	COVID-19 Response	<b>Fund Number</b>	264
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	-	-	7,071,462	5,086,138		5,086,138	1,985,324	72%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	2,000,000	1,000,000		1,000,000	1,000,000	50%
<b>Total Revenue</b>	-	-	-	<b>9,071,462</b>	<b>6,086,138</b>		<b>6,086,138</b>	<b>2,985,324</b>	<b>67%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	-	-	-	345	-	-	-	345	0%
<b>Total Personnel</b>	-	-	-	<b>345</b>	-	-	-	<b>345</b>	<b>0%</b>

<b>Supplies</b>	-	-	-	366,535	252,665	-	252,665	113,870	69%
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<b>Services &amp; Charges</b>									
Professional Services	-	-	-	9,247	7,058	-	7,058	2,189	76%
Printing & Advertising	-	-	-	9,330	19,717	-	19,717	(10,387)	211%
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	2,535	2,016	-	2,016	519	80%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	2,785,008	2,349,076	-	2,349,076	435,932	84%
Insurance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	55,992	54,452	-	54,452	1,540	97%
Interfund Transfers Out	-	-	-	3,393,060	3,348,292	-	3,348,292	44,768	99%
<b>Total Services &amp; Charges</b>	-	-	-	<b>6,255,171</b>	<b>5,780,610</b>	-	<b>5,780,610</b>	<b>474,561</b>	<b>92%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	-	-	-	6,622,051	6,033,275	-	6,033,275	588,776	91%
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<b>Net Surplus / (Deficit)</b>	-	-	-	2,449,411	52,864	-	52,864	-	-
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Beginning Cash Balance	-	-	-	-	-	<b>Cash Reserves Target</b> No reserve requirement - Grant fund - spend down to zero			
Cash Adjustments	-	-	-	-	-				
<b>Ending Cash Balance</b>	-	-	-	<b>2,449,411</b>	<b>53,214</b>				
Cash Reserves Target	-	-	-	-	-				

**Fund Purpose:**  
This fund was established to track the costs associated with the City's response to the COVID-19 coronavirus pandemic.

**Explanation of Revenue Sources:**  
This fund will receive grants including funds from the Federal CARES Act, HUD, and CDBG.

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures are related to various activities such as funding for quarantine sites, supplies, and lost wages.



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Fund Name	County Option Income Tax					Fund Number	404		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Local Income Taxes	12,339,734	12,879,847	12,440,774	13,764,809	13,764,809		13,764,809	-	100%
Intergov./ Grants	-	12,500	-	-	-		-	-	-
Interest Earnings	182,755	348,410	100,000	100,000	111,181		111,181	(11,181)	111%
Debt Proceeds	-	-	-	2,262,160	2,262,160		2,262,160	-	100%
Donations	-	5,000	-	-	-		-	-	-
Other Income	657,457	83,772	40,000	384,639	361,924		361,924	22,715	94%
Interfund Transfers In	324,159	927,077	-	-	-		-	-	-
<b>Total Revenue</b>	<b>13,504,106</b>	<b>14,256,606</b>	<b>12,580,774</b>	<b>16,511,608</b>	<b>16,500,074</b>		<b>16,500,074</b>	<b>11,534</b>	<b>100%</b>
<b>Expenditures by Activity</b>									
General City	1,595,318	1,684,386	2,841,456	2,565,402	2,263,417	-	2,263,417	301,985	88%
Finance	-	22,973	-	-	-	-	-	-	-
Legal Dept	57,389	10,400	50,000	50,000	3,441	-	3,441	46,560	7%
Information Technology	495	1,375,412	33,414	1,611,067	1,579,347	-	1,579,347	31,720	98%
Police Programs and Grants	40,000	40,000	40,000	40,000	40,000	-	40,000	-	100%
Police Other	2,805,226	1,618,739	1,684,757	2,391,675	2,096,734	-	2,096,734	294,941	88%
Fire Other	166,390	926,579	-	-	-	-	-	-	-
Vacant & Abandoned Houses	-	380,612	250,000	279,225	232,822	-	232,822	46,403	83%
Community Investment	949,592	1,083,688	170,000	627,941	357,659	-	357,659	270,283	57%
Park Maintenance	1,476,733	751,050	1,808,672	1,778,614	1,778,605	-	1,778,605	9	100%
Engineering	17,400	207,469	200,000	133,911	88,137	-	88,137	45,773	66%
Streets	71,004	1,978,142	2,447,750	2,959,656	2,899,656	-	2,899,656	60,000	98%
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	-	1,500,000	-	100%
Local Roads & Streets	12,755	-	-	-	-	-	-	-	-
Street Signals & Lighting	1,614,522	1,729,535	1,554,725	1,554,725	1,501,835	-	1,501,835	52,890	97%
<b>Total Expenditures</b>	<b>10,306,824</b>	<b>13,308,985</b>	<b>12,580,774</b>	<b>15,492,217</b>	<b>14,341,653</b>	-	<b>14,341,653</b>	<b>1,150,564</b>	<b>93%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>680,965</b>	<b>207,469</b>	<b>200,000</b>	<b>138,019</b>	<b>92,245</b>	-	<b>92,245</b>	<b>45,773</b>	<b>67%</b>
<b>Services &amp; Charges</b>									
Professional Services	244,535	1,675,224	130,000	1,879,071	1,681,956	-	1,681,956	197,115	90%
Printing & Advertising	-	-	-	500	500	-	500	-	100%
Utilities	1,614,522	1,729,535	1,554,725	1,554,725	1,501,835	-	1,501,835	52,890	97%
Repairs & Maintenance	1,483,180	725,734	762,271	910,578	756,305	-	756,305	154,273	83%
Interfund Allocations	6,873	8,631	8,633	8,633	8,633	-	8,633	-	100%
Debt Service Principal	1,519,775	1,557,180	1,620,219	1,620,219	1,364,172	-	1,364,172	256,047	84%
Debt Service Interest & Fees	126,666	90,721	97,952	98,702	59,809	-	59,809	38,893	61%
Grants & Subsidies	1,285,117	1,318,244	335,991	459,640	397,553	-	397,553	62,087	86%
Other Services & Charges	430,460	1,009,336	1,509,492	1,486,178	1,292,054	-	1,292,054	194,124	87%
Interfund Transfers Out	2,787,600	4,764,329	6,361,491	6,361,491	6,361,491	-	6,361,491	-	100%
<b>Total Services &amp; Charges</b>	<b>9,498,728</b>	<b>12,878,933</b>	<b>12,380,774</b>	<b>14,379,737</b>	<b>13,424,307</b>	-	<b>13,424,307</b>	<b>955,429</b>	<b>93%</b>
<b>Capital</b>	<b>127,132</b>	<b>222,583</b>	<b>-</b>	<b>974,461</b>	<b>825,101</b>	-	<b>825,101</b>	<b>149,360</b>	<b>85%</b>
<b>Total Expenditures</b>	<b>10,306,824</b>	<b>13,308,985</b>	<b>12,580,774</b>	<b>15,492,217</b>	<b>14,341,653</b>	-	<b>14,341,653</b>	<b>1,150,562</b>	<b>93%</b>
<b>Net Surplus / (Deficit)</b>	<b>3,197,281</b>	<b>947,621</b>	<b>-</b>	<b>1,019,391</b>	<b>2,158,421</b>		<b>2,158,421</b>		
Beginning Cash Balance	8,614,576	11,770,743		12,724,697					
Cash Adjustments	(41,114)	6,333		-					
<b>Ending Cash Balance</b>	<b>11,770,743</b>	<b>12,724,697</b>		<b>13,744,088</b>	<b>14,902,237</b>				
Cash Reserves Target	5,153,412	6,654,492		7,746,108					
							<b>Cash Reserves Target</b>		
							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).

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<b>Fund Name</b>	Cumulative Capital Development	<b>Fund Number</b>	406
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	436,677	455,002	415,213	433,812	433,812		433,812	-	100%
Intergov./ Shared Revenues	38,373	40,353	10,000	40,795	40,795		40,795	-	100%
Interest Earnings	8,476	9,852	330	830	765		765	65	92%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>483,526</b>	<b>505,207</b>	<b>425,543</b>	<b>475,437</b>	<b>475,372</b>		<b>475,372</b>	<b>65</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	549,419	498,598	550,179	550,179	484,511	-	484,511	65,668	88%
Debt Service Interest & Fees	25,983	40,678	37,638	37,638	31,998	-	31,998	5,640	85%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>575,402</b>	<b>539,276</b>	<b>587,817</b>	<b>587,817</b>	<b>516,510</b>	<b>-</b>	<b>516,510</b>	<b>71,308</b>	<b>88%</b>
<b>Capital</b>	<b>-</b>	<b>271,112</b>	<b>-</b>	<b>12,969</b>	<b>12,970</b>	<b>-</b>	<b>12,970</b>	<b>(1)</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>575,402</b>	<b>810,388</b>	<b>587,817</b>	<b>600,786</b>	<b>529,479</b>	<b>-</b>	<b>529,479</b>	<b>71,307</b>	<b>88%</b>

<b>Net Surplus / (Deficit)</b>	<b>(91,876)</b>	<b>(305,181)</b>	<b>(162,274)</b>	<b>(125,349)</b>	<b>(54,108)</b>	<b>(54,108)</b>
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Beginning Cash Balance	622,016	528,040		223,617		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(2,101)	758		-		
<b>Ending Cash Balance</b>	<b>528,040</b>	<b>223,617</b>		<b>98,268</b>	<b>169,893</b>	
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.

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<b>Fund Name</b>	<b>Cumulative Capital Improvement</b>					<b>Fund Number</b>	<b>407</b>		
<b>Fund Type</b>	<b>Capital Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Shared Revenues	236,379	231,026	240,933	240,933	219,253		219,253	21,680	91%
Interest Earnings	5,563	14,444	8,500	8,500	5,369		5,369	3,131	63%
Other Income	25,000	25,000	-	25,000	18,750		18,750	6,250	75%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>266,942</b>	<b>270,470</b>	<b>249,433</b>	<b>274,433</b>	<b>243,373</b>		<b>243,373</b>	<b>31,061</b>	<b>89%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	249,500	-	250,000	250,000	250,000	-	250,000	-	100%
<b>Total Services &amp; Charges</b>	<b>249,500</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>	<b>-</b>	<b>28,000</b>	<b>180,000</b>	<b>180,000</b>	<b>6,770</b>	<b>-</b>	<b>6,770</b>	<b>173,230</b>	<b>4%</b>
<b>Total Expenditures</b>	<b>249,500</b>	<b>28,000</b>	<b>430,000</b>	<b>430,000</b>	<b>256,770</b>	<b>-</b>	<b>256,770</b>	<b>173,230</b>	<b>60%</b>
<b>Net Surplus / (Deficit)</b>	<b>17,442</b>	<b>242,470</b>	<b>(180,567)</b>	<b>(155,567)</b>	<b>(13,397)</b>		<b>(13,397)</b>		
Beginning Cash Balance	430,948	446,760		689,015					
Cash Adjustments	(1,631)	(215)		-					
<b>Ending Cash Balance</b>	<b>446,760</b>	<b>689,015</b>		<b>533,448</b>	<b>676,798</b>				
Cash Reserves Target	-	-		-	-				

<b>Cash Reserves Target</b>
No reserve requirement - Capital fund - spend down to zero

**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.

**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.

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<b>Fund Name</b>	<b>Economic Development Income Tax</b>	<b>Fund Number</b>	<b>408</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Local Income Taxes	11,885,489	12,474,651	12,098,890	13,405,713	13,405,714		13,405,714	(1)	100%
Intergov./ Grants	-	-	-	12,500	12,500		12,500	-	100%
Fines, Forfeitures, and Fees	354,660	354,660	354,660	354,660	354,660		354,660	-	100%
Interest Earnings	260,688	463,996	254,322	174,322	163,880		163,880	10,442	94%
Other Income	598,182	160,625	150,000	153,273	153,272		153,272	1	100%
Interfund Transfers In	-	178,534	-	-	-		-	-	-
<b>Total Revenue</b>	<b>13,099,020</b>	<b>13,632,466</b>	<b>12,857,872</b>	<b>14,100,468</b>	<b>14,090,026</b>		<b>14,090,026</b>	<b>10,442</b>	<b>100%</b>

<b>Expenditures by Activity</b>									
General City	2,996,975	-	76,233	2,076,233	1,076,233	-	1,076,233	1,000,000	52%
Finance	-	19,365	-	-	-	-	-	-	99%
PSAP	2,395,284	2,818,011	2,799,865	3,004,638	2,966,021	-	2,966,021	38,617	99%
Neighborhood Code Enforcement	1,258,252	2,288,841	2,184,021	2,184,021	2,184,021	-	2,184,021	-	100%
Rental Unit Inspection	-	75,718	245,626	245,626	245,626	-	245,626	-	100%
Unsafe Building	-	-	544,158	544,158	544,158	-	544,158	-	100%
AC&C General	820,662	845,841	891,414	891,414	891,414	-	891,414	-	100%
Community Investment	1,209,809	4,225,555	5,415,149	4,731,145	3,824,468	-	3,824,468	906,677	81%
Historic Preservation	-	-	5,000	5,000	5,000	-	5,000	-	100%
2015 Park Bond	750	410,020	378,506	378,506	376,689	-	376,689	1,817	100%
Potawatomi Zoo	100,000	-	-	-	-	-	-	-	-
2018 Zoo Bond	-	214,487	322,900	322,900	320,900	-	320,900	2,000	99%
Streets	1,937,750	445,439	-	35,749	35,749	-	35,749	-	100%
<b>Total Expenditures</b>	<b>10,719,482</b>	<b>11,343,276</b>	<b>12,857,872</b>	<b>14,419,390</b>	<b>12,470,279</b>	<b>-</b>	<b>12,470,279</b>	<b>1,949,111</b>	<b>86%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	2,528,862	3,267,745	3,635,865	2,977,026	2,883,244	-	2,883,244	93,782	97%
Printing & Advertising	606	350	45,000	45,000	404	-	404	44,596	1%
Utilities	1,281	3,274	-	65,781	42,523	-	42,523	23,258	65%
Repairs & Maintenance	133,329	626,634	175,250	214,647	209,536	-	209,536	5,111	98%
Debt Service Principal	-	100,000	165,000	301,441	301,441	-	301,441	-	100%
Debt Service Interest & Fees	750	115,237	158,650	226,982	219,669	-	219,669	7,313	97%
Grants & Subsidies	964,922	975,685	1,915,000	1,804,620	1,220,570	-	1,220,570	584,050	68%
Other Services & Charges	467,351	221	5,000	5,000	1,603	-	1,603	3,397	32%
Interfund Transfers Out	6,572,551	5,826,360	6,608,107	8,588,107	7,586,290	-	7,586,290	1,001,817	88%
<b>Total Services &amp; Charges</b>	<b>10,669,652</b>	<b>10,915,507</b>	<b>12,707,872</b>	<b>14,228,604</b>	<b>12,465,279</b>	<b>-</b>	<b>12,465,279</b>	<b>1,763,324</b>	<b>88%</b>

<b>Capital</b>	49,830	427,769	150,000	190,786	5,000	-	5,000	185,786	3%
<b>Total Expenditures</b>	<b>10,719,482</b>	<b>11,343,276</b>	<b>12,857,872</b>	<b>14,419,390</b>	<b>12,470,279</b>	<b>-</b>	<b>12,470,279</b>	<b>1,949,110</b>	<b>86%</b>

<b>Net Surplus / (Deficit)</b>	<b>2,379,538</b>	<b>2,289,191</b>	<b>-</b>	<b>(318,922)</b>	<b>1,619,747</b>	<b>1,619,747</b>			
Beginning Cash Balance	12,770,240	15,097,440		17,389,466					
Cash Adjustments	(52,337)	2,835		-					
<b>Ending Cash Balance</b>	<b>15,097,440</b>	<b>17,389,466</b>		<b>17,070,545</b>	<b>19,044,274</b>				
Cash Reserves Target	5,359,741	5,671,638		7,209,695					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.

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<b>Fund Name</b>	Equipment/Vehicle Leasing	<b>Fund Number</b>	750
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<b>Fund Type</b>	Capital Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	31,472	16,783	-	680	682		682	(2)	100%
Debt Proceeds	6,638,312	1,472,985	4,329,076	-	-		-	-	-
Interfund Transfers In	101,776	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,771,560</b>	<b>1,489,768</b>	<b>4,329,076</b>	<b>680</b>	<b>682</b>		<b>682</b>	<b>(2)</b>	<b>100%</b>

**Expenditures by Type**

<b>Services &amp; Charges</b>									
Debt Service Principal	-	91,941	-	355,129	355,128	-	355,128	1	100%
Debt Service Interest & Fees	500	9,172	-	12,324	12,324	-	12,324	-	100%
Other Services & Charges	217,125	250	-	-	-	-	-	-	-
Interfund Transfers Out	219,861	-	-	1,752	1,752	-	1,752	-	100%
<b>Total Services &amp; Charges</b>	<b>437,486</b>	<b>101,364</b>	<b>-</b>	<b>369,205</b>	<b>369,204</b>	<b>-</b>	<b>369,204</b>	<b>1</b>	<b>100%</b>
<b>Capital</b>	<b>6,990,658</b>	<b>3,313,965</b>	<b>4,329,076</b>	<b>300,279</b>	<b>300,278</b>	<b>-</b>	<b>300,278</b>	<b>1</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>7,428,144</b>	<b>3,415,328</b>	<b>4,329,076</b>	<b>669,484</b>	<b>669,482</b>	<b>-</b>	<b>669,482</b>	<b>2</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	(656,584)	(1,925,560)	-	(668,804)	(668,800)	(668,800)
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Beginning Cash Balance	3,598,717	2,942,035		1,016,476		<b>Cash Reserves Target</b> No reserve requirement - Capital lease fund - spend down to zero
Cash Adjustments	(98)	1		-		
<b>Ending Cash Balance</b>	<b>2,942,035</b>	<b>1,016,476</b>		<b>347,672</b>	<b>347,680</b>	
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. 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:**

Expenditures are for the purchase of vehicles and equipment for departments.

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<b>Fund Name</b>	South Bend Redevelopment Authority	<b>Fund Number</b>	752
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	4,699	6,383	4,500	4,500	2,351		2,351	2,149	52%
Interfund Transfers In	3,115,000	2,867,378	2,870,500	2,870,500	2,870,500		2,870,500	-	100%
<b>Total Revenue</b>	<b>3,119,699</b>	<b>2,873,761</b>	<b>2,875,000</b>	<b>2,875,000</b>	<b>2,872,851</b>		<b>2,872,851</b>	<b>2,149</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	1,915,000	1,725,000	1,790,000	1,790,000	1,790,000	-	1,790,000	-	100%
Debt Service Interest & Fees	1,192,219	1,136,669	1,075,613	1,075,613	1,073,013	-	1,073,013	2,600	100%
Interfund Transfers Out	324,220	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>3,431,439</b>	<b>2,861,669</b>	<b>2,865,613</b>	<b>2,865,613</b>	<b>2,863,013</b>	<b>-</b>	<b>2,863,013</b>	<b>2,600</b>	<b>100%</b>

<b>Total Expenditures</b>	<b>3,431,439</b>	<b>2,861,669</b>	<b>2,865,613</b>	<b>2,865,613</b>	<b>2,863,013</b>	<b>-</b>	<b>2,863,013</b>	<b>2,600</b>	<b>100%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(311,740)</b>	<b>12,092</b>	<b>9,387</b>	<b>9,387</b>	<b>9,839</b>		<b>9,839</b>		
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Beginning Cash Balance	522,232	210,492		222,584		<b>Cash Reserves Target</b>			
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>210,492</b>	<b>222,584</b>		<b>231,971</b>	<b>232,423</b>				
Cash Reserves Target	210,492	222,584		231,971		100% cash reserves per bond covenants			

**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).

**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)

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).  
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).

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<b>Fund Name</b>	South Bend Building Corporation	<b>Fund Number</b>	755
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	10,314	15,243	4,000	4,000	3,478		3,478	522	87%
Interfund Transfers In	2,646,000	2,641,500	2,636,586	2,645,000	2,645,000		2,645,000	-	100%
<b>Total Revenue</b>	<b>2,656,314</b>	<b>2,656,743</b>	<b>2,640,586</b>	<b>2,649,000</b>	<b>2,648,478</b>		<b>2,648,478</b>	<b>522</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	2,100,000	2,175,000	2,250,000	2,250,000	2,250,000	-	2,250,000	-	100%
Debt Service Interest & Fees	536,875	457,744	380,085	380,085	379,968	-	379,968	117	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,636,875</b>	<b>2,632,744</b>	<b>2,630,085</b>	<b>2,630,085</b>	<b>2,629,968</b>	<b>-</b>	<b>2,629,968</b>	<b>117</b>	<b>100%</b>

<b>Total Expenditures</b>	<b>2,636,875</b>	<b>2,632,744</b>	<b>2,630,085</b>	<b>2,630,085</b>	<b>2,629,968</b>	<b>-</b>	<b>2,629,968</b>	<b>117</b>	<b>100%</b>
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<b>Net Surplus / (Deficit)</b>	<b>19,439</b>	<b>23,999</b>	<b>10,501</b>	<b>18,915</b>	<b>18,510</b>		<b>18,510</b>
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Beginning Cash Balance	771,586	791,026		815,025		<b>Cash Reserves Target</b>
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>791,026</b>	<b>815,025</b>		<b>833,940</b>	<b>833,535</b>	
Cash Reserves Target	791,026	815,025		833,940		100% cash reserves per bond covenants

**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).

**Explanation of Revenue Sources:**  
The South Bend Building Corporation receives debt service payments from the City 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)

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<b>Fund Name</b>	TIF - River West Development Area (Airport)	<b>Fund Number</b>	324
<b>Fund Type</b>	Tax Increment Financing Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	17,896,032	18,555,308	16,411,377	16,814,400	16,814,400		16,814,400	-	100%
Intergov./ Shared Revenues	395,000	395,000	397,000	381,500	381,500		381,500	-	100%
Intergov./ Grants	22,988	41,206	-	13,844	13,844		13,844	-	100%
Charges for Services	3,220	2,160	-	-	-		-	-	-
Interest Earnings	490,094	744,246	580,000	230,000	199,544		199,544	30,456	87%
Donations	-	-	-	-	2,250		2,250	(2,250)	-
Debt Proceeds	-	-	-	4,345,059	4,345,059		4,345,059	-	100%
Other Income	4,670,365	129,336	-	254,242	252,995		252,995	1,248	100%
Interfund Transfers In	45,896	64,022	60,000	60,000	35,560		35,560	24,440	59%
<b>Total Revenue</b>	<b>23,523,597</b>	<b>19,931,280</b>	<b>17,448,377</b>	<b>22,099,045</b>	<b>22,045,151</b>		<b>22,045,151</b>	<b>53,894</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	1,291,350	1,099,869	823,462	2,064,941	1,082,200	-	1,082,200	982,741	52%
Debt Service Principal	2,806,409	4,038,315	3,750,570	3,750,570	3,750,570	-	3,750,570	-	100%
Debt Service Interest & Fees	1,026,282	1,198,375	1,028,220	1,373,279	1,329,981	-	1,329,981	43,298	97%
Other Services & Charges	2,163,396	1,325,523	-	864,574	619,953	-	619,953	244,621	72%
Interfund Transfers Out	4,267,975	4,266,098	4,264,294	5,108,546	5,085,022	-	5,085,022	23,524	100%
<b>Total Services &amp; Charges</b>	<b>11,555,412</b>	<b>11,928,180</b>	<b>9,866,546</b>	<b>13,161,910</b>	<b>11,867,725</b>	-	<b>11,867,725</b>	<b>1,294,184</b>	<b>90%</b>
<b>Capital</b>	<b>14,557,517</b>	<b>8,735,222</b>	<b>8,133,454</b>	<b>22,301,158</b>	<b>12,152,391</b>	-	<b>12,152,391</b>	<b>10,148,767</b>	<b>54%</b>
<b>Total Expenditures</b>	<b>26,112,929</b>	<b>20,663,402</b>	<b>18,000,000</b>	<b>35,463,068</b>	<b>24,020,117</b>	-	<b>24,020,117</b>	<b>11,442,951</b>	<b>68%</b>

<b>Net Surplus / (Deficit)</b>	<b>(2,589,332)</b>	<b>(732,123)</b>	<b>(551,623)</b>	<b>(13,364,023)</b>	<b>(1,974,965)</b>	<b>(1,974,965)</b>
Beginning Cash Balance	33,563,915	31,665,638		30,950,203		
Cash Adjustments	691,055	16,687		-		
<b>Ending Cash Balance</b>	<b>31,665,638</b>	<b>30,950,203</b>		<b>17,586,180</b>	<b>29,039,261</b>	
Cash Reserves Target	-	-		-		

**Cash Reserves Target**

No reserve requirement

**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).  
In 2020, bond proceeds were receipted into the fund. See explanation of bond below.

**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.  
  
In 2020, bonds were issued to fund the St. Joseph County Public Library Community Education Center Project. The par amount of the bonds was \$4,225,000 with a premium of \$120,058.95. The bond proceeds were deposited into this fund. \$4,000,000 went towards capital project expenses and the remaining amount went towards cost of issuance. The bonds are being repaid by this fund with the final payment due February 1, 2037.



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<b>Fund Name</b>	TIF - West Washington	<b>Fund Number</b>	422
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	332,220	261,830	289,982	237,262	237,261		237,261	1	100%
Interest Earnings	38,012	41,430	40,000	11,000	8,861		8,861	2,139	81%
Other Income	-	18,500	-	300	300		300	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>370,233</b>	<b>321,760</b>	<b>329,982</b>	<b>248,562</b>	<b>246,422</b>		<b>246,422</b>	<b>2,140</b>	<b>99%</b>

**Expenditures by Type**

<b>Services &amp; Charges</b>									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Professional Services	148	-	-	50,479	55	-	55	50,424	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>148</b>	<b>-</b>	<b>-</b>	<b>50,479</b>	<b>55</b>	<b>-</b>	<b>55</b>	<b>50,424</b>	<b>0%</b>
<b>Capital</b>	<b>845,540</b>	<b>1,089,137</b>	<b>400,000</b>	<b>704,364</b>	<b>152,666</b>	<b>-</b>	<b>152,666</b>	<b>551,698</b>	<b>22%</b>
<b>Total Expenditures</b>	<b>845,688</b>	<b>1,089,137</b>	<b>400,000</b>	<b>754,843</b>	<b>152,721</b>	<b>-</b>	<b>152,721</b>	<b>602,122</b>	<b>20%</b>

<b>Net Surplus / (Deficit)</b>	(475,456)	(767,377)	(70,018)	(506,281)	93,701		93,701
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Beginning Cash Balance	2,279,940	1,797,082		1,031,822		<b>Cash Reserves Target</b>
Cash Adjustments	(7,402)	2,117		-		
<b>Ending Cash Balance</b>	<b>1,797,082</b>	<b>1,031,822</b>		<b>525,541</b>	<b>1,127,293</b>	No reserve requirement
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.

**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.

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<b>Fund Name</b>	TIF - River East Development Area (NE Dev)	<b>Fund Number</b>	429
<b>Fund Type</b>	Tax Increment Financing Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	3,062,820	2,722,642	2,586,336	2,997,091	2,997,091		2,997,091	-	100%
Interest Earnings	158,627	249,447	240,000	65,000	62,271		62,271	2,729	96%
Other Income	72,104	7,725	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>3,293,551</b>	<b>2,979,815</b>	<b>2,826,336</b>	<b>3,062,091</b>	<b>3,059,362</b>		<b>3,059,362</b>	<b>2,729</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	340,567	29,225	-	143,655	82,784	-	82,784	60,871	58%
Insurance	-	25,256	-	744	-	-	-	744	0%
Other Services & Charges	7,417	790	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>347,984</b>	<b>55,271</b>	<b>-</b>	<b>144,399</b>	<b>82,784</b>	<b>-</b>	<b>82,784</b>	<b>61,615</b>	<b>57%</b>
<b>Capital</b>	<b>631,070</b>	<b>5,686,682</b>	<b>2,800,000</b>	<b>8,300,885</b>	<b>5,418,511</b>	<b>-</b>	<b>5,418,511</b>	<b>2,882,374</b>	<b>65%</b>
<b>Total Expenditures</b>	<b>979,054</b>	<b>5,741,954</b>	<b>2,800,000</b>	<b>8,445,284</b>	<b>5,501,295</b>	<b>-</b>	<b>5,501,295</b>	<b>2,943,989</b>	<b>65%</b>

<b>Net Surplus / (Deficit)</b>	<b>2,314,497</b>	<b>(2,762,138)</b>	<b>26,336</b>	<b>(5,383,193)</b>	<b>(2,441,932)</b>	<b>(2,441,932)</b>
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Beginning Cash Balance	8,790,697	10,967,923		8,215,417		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	(137,272)	9,633		-		
<b>Ending Cash Balance</b>	<b>10,967,923</b>	<b>8,215,417</b>		<b>2,832,225</b>	<b>5,864,278</b>	
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.

**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.

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<b>Fund Name</b>	TIF - Southside Development #1	<b>Fund Number</b>	430
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	2,166,637	1,755,231	1,858,569	3,081,721	3,081,721		3,081,721	-	100%
Interest Earnings	147,610	249,564	200,000	90,000	89,378		89,378	622	99%
Other Income	3,020	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>2,317,267</b>	<b>2,004,796</b>	<b>2,058,569</b>	<b>3,171,721</b>	<b>3,171,100</b>		<b>3,171,100</b>	<b>622</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	242,352	190,544	-	583,822	140,498	-	140,498	443,324	24%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>242,352</b>	<b>190,544</b>	<b>-</b>	<b>583,822</b>	<b>140,498</b>	<b>-</b>	<b>140,498</b>	<b>443,324</b>	<b>24%</b>
<b>Capital</b>	<b>459,009</b>	<b>1,642,471</b>	<b>2,000,000</b>	<b>5,778,543</b>	<b>76,527</b>	<b>-</b>	<b>76,527</b>	<b>5,702,017</b>	<b>1%</b>
<b>Total Expenditures</b>	<b>701,361</b>	<b>1,833,015</b>	<b>2,000,000</b>	<b>6,362,366</b>	<b>217,025</b>	<b>-</b>	<b>217,025</b>	<b>6,145,341</b>	<b>3%</b>

<b>Net Surplus / (Deficit)</b>	<b>1,615,906</b>	<b>171,781</b>	<b>58,569</b>	<b>(3,190,645)</b>	<b>2,954,075</b>		<b>2,954,075</b>		
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Beginning Cash Balance	7,848,685	9,432,094		9,607,799					<b>Cash Reserves Target</b>
Cash Adjustments	(32,498)	3,925		-					
<b>Ending Cash Balance</b>	<b>9,432,094</b>	<b>9,607,799</b>		<b>6,417,155</b>	<b>12,586,134</b>				No reserve requirement
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.

**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.

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<b>Fund Name</b>	TIF - Douglas Road					<b>Fund Number</b>	435		
<b>Fund Type</b>	Tax Increment Financing Funds								
<b>Control</b>	Redevelopment Commission Controlled Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	-	-	-	-	-		-	-	-
Interest Earnings	3,477	5,428	-	1,000	1,154		1,154	(154)	115%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>3,477</b>	<b>5,428</b>	<b>-</b>	<b>1,000</b>	<b>1,154</b>		<b>1,154</b>	<b>(154)</b>	<b>115%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	21,575	-	170,318	96,143	-	96,143	74,175	56%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>21,575</b>	<b>-</b>	<b>170,318</b>	<b>96,143</b>	<b>-</b>	<b>96,143</b>	<b>74,175</b>	<b>56%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>21,575</b>	<b>-</b>	<b>170,318</b>	<b>96,143</b>	<b>-</b>	<b>96,143</b>	<b>74,175</b>	<b>56%</b>
<b>Net Surplus / (Deficit)</b>	<b>3,477</b>	<b>(16,147)</b>	<b>-</b>	<b>(169,318)</b>	<b>(94,989)</b>		<b>(94,989)</b>		
Beginning Cash Balance	201,109	203,834		187,806		<b>Cash Reserves Target</b>			
Cash Adjustments	(751)	119		-					
<b>Ending Cash Balance</b>	<b>203,834</b>	<b>187,806</b>		<b>18,489</b>	<b>93,140</b>	No reserve requirement			
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:**  
This fund receives revenue from interest earned on the fund's cash balance. Prior to pay year 2021, the Redevelopment Commission did not collect the excess tax increment for use in projects. Starting in 2021, the Redevelopment Commission has determined it will begin collecting the increment again.

**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.

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<b>Fund Name</b>	TIF - River East Residential (NE Res)					<b>Fund Number</b>	436		
<b>Fund Type</b>	Tax Increment Financing Funds								
<b>Control</b>	Redevelopment Commission Controlled Funds								
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Property Taxes	4,686,651	4,933,558	5,770,197	5,308,975	5,308,975		5,308,975	-	100%
Interest Earnings	4,559	54,332	40,000	17,000	15,060		15,060	1,940	89%
Other Income	6	-	-	-	-		-	-	-
Interfund Transfers In	61	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,691,277</b>	<b>4,987,889</b>	<b>5,810,197</b>	<b>5,325,975</b>	<b>5,324,035</b>		<b>5,324,035</b>	<b>1,940</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	2,026	-	26,047	26,047	-	-	-	26,047	0%
Debt Service Principal	376,417	392,522	409,383	409,383	409,383	-	409,383	-	100%
Debt Service Interest & Fees	116,911	102,306	85,445	85,445	85,445	-	85,445	-	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	4,693,972	3,769,003	3,864,125	3,864,125	3,864,125	-	3,864,125	-	100%
<b>Total Services &amp; Charges</b>	<b>5,189,326</b>	<b>4,263,831</b>	<b>4,385,000</b>	<b>4,385,000</b>	<b>4,358,953</b>	-	<b>4,358,953</b>	<b>26,047</b>	<b>99%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,189,326</b>	<b>4,263,831</b>	<b>4,385,000</b>	<b>4,385,000</b>	<b>4,358,953</b>	-	<b>4,358,953</b>	<b>26,047</b>	<b>99%</b>
<b>Net Surplus / (Deficit)</b>	<b>(498,049)</b>	<b>724,058</b>	<b>1,425,197</b>	<b>940,975</b>	<b>965,082</b>		<b>965,082</b>		
Beginning Cash Balance	3,492,629	2,982,744		3,706,897					
Cash Adjustments	(11,835)	95		-					
<b>Ending Cash Balance</b>	<b>2,982,744</b>	<b>3,706,897</b>		<b>4,647,872</b>	<b>4,678,334</b>				
Cash Reserves Target	-	-		-	-				
							<b>Cash Reserves Target</b>		
							No reserve requirement		

**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.

**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 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.

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<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	18,472	28,483	20,000	20,000	9,075		9,075	10,925	45%
<b>Total Revenue</b>	<b>18,472</b>	<b>28,483</b>	<b>20,000</b>	<b>20,000</b>	<b>9,075</b>		<b>9,075</b>	<b>10,925</b>	<b>45%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	17,155	23,962	20,000	20,000	13,309	-	13,309	6,691	67%
<b>Total Services &amp; Charges</b>	<b>17,155</b>	<b>23,962</b>	<b>20,000</b>	<b>20,000</b>	<b>13,309</b>	<b>-</b>	<b>13,309</b>	<b>6,691</b>	<b>67%</b>
<b>Total Expenditures</b>	<b>17,155</b>	<b>23,962</b>	<b>20,000</b>	<b>20,000</b>	<b>13,309</b>	<b>-</b>	<b>13,309</b>	<b>6,691</b>	<b>67%</b>

<b>Net Surplus / (Deficit)</b>	1,317	4,521	-	-	(4,234)	(4,234)
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Beginning Cash Balance	1,040,462	1,037,930		1,042,908		<b>Cash Reserves Target</b>  100% debt service reserve per bond covenants
Cash Adjustments	(3,849)	456		-		
<b>Ending Cash Balance</b>	<b>1,037,930</b>	<b>1,042,908</b>		<b>1,042,908</b>	<b>1,040,462</b>	
Cash Reserves Target	1,037,930	1,042,908		1,042,908		

**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).

**Explanation of Expenditures and Significant Changes/Variations:**  
The debt service reserve will be used towards the last debt service payment due August 1, 2024.

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<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	18,472	28,483	20,000	20,000	9,075		9,075	10,925	45%
<b>Total Revenue</b>	<b>18,472</b>	<b>28,483</b>	<b>20,000</b>	<b>20,000</b>	<b>9,075</b>		<b>9,075</b>	<b>10,925</b>	<b>45%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	17,155	23,962	20,000	20,000	13,309	-	13,309	6,691	67%
<b>Total Services &amp; Charges</b>	<b>17,155</b>	<b>23,962</b>	<b>20,000</b>	<b>20,000</b>	<b>13,309</b>	<b>-</b>	<b>13,309</b>	<b>6,691</b>	<b>67%</b>
<b>Total Expenditures</b>	<b>17,155</b>	<b>23,962</b>	<b>20,000</b>	<b>20,000</b>	<b>13,309</b>	<b>-</b>	<b>13,309</b>	<b>6,691</b>	<b>67%</b>

<b>Net Surplus / (Deficit)</b>	1,317	4,521	-	-	(4,234)		(4,234)		
Beginning Cash Balance	1,040,462	1,037,930		1,042,908				<b>Cash Reserves Target</b>	
Cash Adjustments	(3,849)	456		-					
<b>Ending Cash Balance</b>	<b>1,037,930</b>	<b>1,042,908</b>		<b>1,042,908</b>	<b>1,040,462</b>				
Cash Reserves Target	1,037,930	1,042,908		1,042,908				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).

**Explanation of Expenditures and Significant Changes/Variations:**  
The debt service reserve will be used towards the last debt service payment due August 1, 2024.

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<b>Fund Name</b>	2018 TIF Park Bond Debt Service					<b>Fund Number</b>	351		
<b>Fund Type</b>	Debt Service Funds								
<b>Control</b>	Redevelopment Commission Controlled Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	(275)	27,510	12,618	12,618	8,934		8,934	3,684	71%
Debt Proceeds	993,495	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>993,220</b>	<b>27,510</b>	<b>12,618</b>	<b>12,618</b>	<b>8,934</b>		<b>8,934</b>	<b>3,684</b>	<b>71%</b>
<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
<b>Net Surplus / (Deficit)</b>	<b>993,220</b>	<b>27,510</b>	<b>12,618</b>	<b>12,618</b>	<b>8,934</b>		<b>8,934</b>		
Beginning Cash Balance	-	991,077		1,018,984			<b>Cash Reserves Target</b>		
Cash Adjustments	(2,143)	396		-					
<b>Ending Cash Balance</b>	<b>991,077</b>	<b>1,018,984</b>		<b>1,031,602</b>	<b>1,029,665</b>				
Cash Reserves Target	991,077	1,018,984		1,031,602			100% debt service reserve per bond covenants		

**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 the 2018 TIF Park Bond Capital Fund (#452) and will be used towards the approved capital projects.
- 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. This fund receives revenue from interest earned on the cash balance held at the trustee bank.

**Explanation of Expenditures and Significant Changes/Variations:**

The debt service reserve will be used towards the last debt service payment due February 1, 2033.



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<b>Fund Name</b>	2019 South Shore Double Tracking Debt Service	<b>Fund Number</b>	352
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	-	-	-	20	13		13	7	66%
Debt Proceeds	-	9,447,841	-	-	-		-	-	-
Interfund Transfers In	-	-	-	488,171	488,171		488,171	-	100%
<b>Total Revenue</b>	-	9,447,841	-	488,191	488,184		488,184	7	100%

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	-	-	-	270,000	270,000	-	270,000	-	100%
Debt Service Interest & Fees	-	293,022	-	247,314	247,313	-	247,313	1	100%
<b>Total Services &amp; Charges</b>	-	293,022	-	517,314	517,313	-	517,313	1	100%

<b>Capital</b>	-	9,125,000	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	-	9,418,022	-	517,314	517,313	-	517,313	1	100%
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<b>Net Surplus / (Deficit)</b>	-	29,819	-	(29,123)	(29,129)		(29,129)		
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Beginning Cash Balance	-	-	-	29,819	-	<b>Cash Reserves Target</b> 100% debt service reserve per bond covenants			
Cash Adjustments	-	-	-	-	-				
<b>Ending Cash Balance</b>	-	29,819	-	696	690				
Cash Reserves Target	-	29,819	-	696	-				

**Fund Purpose:**  
This fund is used to pay for the semi-annual payment of debt service principal and interest to the bondholders for the South Bend Redevelopment Authority Lease Rental Revenue Bonds of 2019 South Shore Double Tracking Project (debt schedule #200). The bonds were issued to fund the Northern Indiana Commuter Transportation District Main Line Double Tracking Project, which will be located partly within the geographical boundaries of the River West Development Area. The par amount of the bonds was \$7,985,000 with a premium of \$1,462,840.60. The bonds were closed on December 28, 2019 with a net interest rate of 5%.

**Explanation of Revenue Sources:**  
This fund receives interfund transfers from the River West TIF Fund (#324) in the amount of the lease rental payments per the debt schedule. This fund receives revenue from interest earned on the cash balance held at the trustee bank.

**Explanation of Expenditures and Significant Changes/Variations:**  
At the time of issuance, \$9,125,000 went towards the capital project, and the remaining amount went towards cost of issuance.  
  
Lease rental payments are due on January 15 and July 15 and bond payments are due on February 1 and August 1. The final bond payment is due February 1, 2030.

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<b>Fund Name</b>	2020 TIF Library Bond Debt Service Reserve	<b>Fund Number</b>	353
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	-	-	-	-	2		2	(2)	-
Interfund Transfers In	-	-	-	326,937	326,938		326,938	(1)	100%
<b>Total Revenue</b>	-	-	-	326,937	326,939		326,939	(3)	100%

<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	-	-	-	326,937	326,939		326,939		
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Beginning Cash Balance	-	-		-		<b>Cash Reserves Target</b>			
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	-	-		326,937	326,939				
Cash Reserves Target	-	-		326,937		100% debt service reserve per bond covenants			

**Fund Purpose:**  
This fund is used to hold the debt service reserve for the Taxable Economic Development Tax Increment Revenue Bonds, Series 2020, Community Education Center Project (debt schedule #210). The bonds were issued to provide funds to the St. Joseph County Public Library for the purpose of construction, equipping, and furnishing of a new building for use as a community and education center to provide new and flexible spaces for community meeting and training, events and conferences, and a larger auditorium to meet increasing demand for program space and allow for a more diverse range of programs and community events.

- The par amount of the bonds was \$4,225,000 with a premium of \$120,058.95. The bonds were closed on October 28, 2020 with a net interest rate of 3%.
- The bond proceeds were deposited into the River West Development Area TIF Fund (#324). \$4,000,000 went towards the capital project and the remaining amount went towards cost of issuance.
- The bonds are being repaid by Fund #324, with bond payments due on February 1 and August 1. The final payment is due February 1, 2037. The debt service reserve will be used towards the last debt service payment.

**Explanation of Revenue Sources:**  
At the time of issuance, \$326,937.50 was deposited into this fund to be held as a reserve. This fund receives revenue from interest earned on the cash balance held at the trustee bank.

**Explanation of Expenditures and Significant Changes/Variations:**  
The debt service reserve will be used towards the last debt service payment due February 1, 2037.

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<b>Fund Name</b>	Redevelopment General	<b>Fund Number</b>	433
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Local Income Taxes	-	84,095	8,775	24,117	24,117		24,117	-	100%
Interest Earnings	2,799	24,815	15,000	15,000	11,827		11,827	3,173	79%
Donations	607,302	1,177,112	1,000,000	1,500,000	1,449,512		1,449,512	50,488	97%
Interfund Transfers In	28,126	-	150,000	150,000	150,000		150,000	-	100%
<b>Total Revenue</b>	<b>638,227</b>	<b>1,286,022</b>	<b>1,173,775</b>	<b>1,689,117</b>	<b>1,635,456</b>		<b>1,635,456</b>	<b>53,661</b>	<b>97%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	1,894	5,211	4,500	4,500	1,657	-	1,657	2,844	37%
Grants & Subsidies	-	416,989	1,025,000	1,255,839	666,323	-	666,323	589,517	53%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	28,100	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>29,994</b>	<b>422,200</b>	<b>1,029,500</b>	<b>1,260,339</b>	<b>667,979</b>	<b>-</b>	<b>667,979</b>	<b>592,361</b>	<b>53%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,214</b>	<b>2,214</b>	<b>-</b>	<b>2,214</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>29,994</b>	<b>422,200</b>	<b>1,029,500</b>	<b>1,262,553</b>	<b>670,193</b>	<b>-</b>	<b>670,193</b>	<b>592,361</b>	<b>53%</b>

<b>Net Surplus / (Deficit)</b>	608,233	863,822	144,275	426,564	965,263	965,263
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Beginning Cash Balance	7,403	614,296	1,476,915			<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	(1,340)	(1,204)	-			
<b>Ending Cash Balance</b>	<b>614,296</b>	<b>1,476,915</b>	<b>1,903,478</b>	<b>2,444,710</b>		
Cash Reserves Target	7,498	105,550	315,638			

**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.

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<b>Fund Name</b>	Certified Technology Park	<b>Fund Number</b>	439
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	10,966	11,146	-	120	96		96	24	80%
<b>Total Revenue</b>	<b>10,966</b>	<b>11,146</b>	<b>-</b>	<b>120</b>	<b>96</b>		<b>96</b>	<b>24</b>	<b>80%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>-</b>	<b>624,194</b>	<b>-</b>	<b>752</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>752</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>624,194</b>	<b>-</b>	<b>752</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>752</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	<b>10,966</b>	<b>(613,048)</b>	<b>-</b>	<b>(632)</b>	<b>96</b>		<b>96</b>
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Beginning Cash Balance	614,013	622,685		10,965		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	(2,293)	1,328		-		
<b>Ending Cash Balance</b>	<b>622,685</b>	<b>10,965</b>		<b>10,333</b>	<b>11,080</b>	
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.

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<b>Fund Name</b>	2018 TIF Park Bond Capital	<b>Fund Number</b>	452
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<b>Fund Type</b>	Capital Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	(2,882)	202,657	-	35,000	28,865		28,865	6,135	82%
Debt Proceeds	11,097,608	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>11,094,726</b>	<b>202,657</b>	<b>-</b>	<b>35,000</b>	<b>28,865</b>		<b>28,865</b>	<b>6,135</b>	<b>82%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	185,391	640,860	-	104,507	86,969	-	86,969	17,538	83%
Debt Service Interest & Fees	259,773	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>445,164</b>	<b>640,860</b>	<b>-</b>	<b>104,507</b>	<b>86,969</b>	<b>-</b>	<b>86,969</b>	<b>17,538</b>	<b>83%</b>
<b>Capital</b>	<b>223,104</b>	<b>5,895,577</b>	<b>-</b>	<b>1,546,898</b>	<b>1,427,387</b>	<b>-</b>	<b>1,427,387</b>	<b>119,511</b>	<b>92%</b>
<b>Total Expenditures</b>	<b>668,268</b>	<b>6,536,438</b>	<b>-</b>	<b>1,651,405</b>	<b>1,514,357</b>	<b>-</b>	<b>1,514,357</b>	<b>137,049</b>	<b>92%</b>

<b>Net Surplus / (Deficit)</b>	10,426,458	(6,333,781)	-	(1,616,405)	(1,485,491)		(1,485,491)		
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Beginning Cash Balance	-	10,403,960		4,085,672					
Cash Adjustments	(22,497)	15,493		-					
<b>Ending Cash Balance</b>	<b>10,403,960</b>	<b>4,085,672</b>		<b>2,469,267</b>	<b>2,614,468</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
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 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.

**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 the 2018 TIF Park Bond Debt Service Fund (#351) 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.

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<b>Fund Name</b>	Airport Urban Enterprise Zone	<b>Fund Number</b>	454
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	6,915	10,900	8,000	8,000	3,540		3,540	4,460	44%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,915</b>	<b>10,900</b>	<b>8,000</b>	<b>8,000</b>	<b>3,540</b>		<b>3,540</b>	<b>4,460</b>	<b>44%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	50,000	50,000	-	-	-	50,000	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	6,915	10,900	(42,000)	(42,000)	3,540		3,540
Beginning Cash Balance	387,224	392,693		403,750		<b>Cash Reserves Target</b>	
Cash Adjustments	(1,446)	157		-		No reserve requirement	
<b>Ending Cash Balance</b>	<b>392,693</b>	<b>403,750</b>		<b>361,750</b>	<b>407,982</b>		
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.