



Period Ending: April 30, 2021

Issued By: Controller's Office

City of South Bend

Monthly Financial Report

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April 2021

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 to 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 actual 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 - 165)

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
January 1, 2021 through April 30, 2021

	Beginning Cash Balance 1/1/2021	2021 Year to Date Revenues	2021 Year to Date Expenditures	Plus/(Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 4/30/2021	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
City Controlled Funds								
101 General Fund	53,544,921	9,096,100	24,042,033	(462,957)	(15,408,890)	38,136,032	26,050,250	12,085,782
Special Revenue Funds								
102 Rainy Day	10,845,986	31,845	-	-	31,845	10,877,831	8,206,983	2,670,848
201 Parks & Recreation	4,156,004	1,981,036	5,232,819	448,016	(2,803,767)	1,352,237	3,903,224	(2,550,987)
202 Motor Vehicle Highway	6,607,820	2,462,126	4,655,622	(171,337)	(2,364,833)	4,242,987	2,724,879	1,518,108
209 Studebaker-Oliver Revitalizing Grants	763,112	2,210	41,693	9,703	(29,780)	733,332	-	-
210 Economic Development State Grants	27,154	18,082	18,003	-	80	27,233	-	-
211 Department of Community Investment (DCI)	1,629,498	669,541	1,181,423	(4,102)	(515,984)	1,113,513	-	-
212 Dept of Community Investment Grants	313,907	667,893	585,055	(74,801)	8,037	321,944	-	-
216 Police State Seizures	213,569	13,621	71,043	-	(57,422)	156,147	24,261	131,886
217 Gift, Donation, Bequest	981,455	432,823	140,073	32,710	325,460	1,306,915	-	-
218 Police Curfew Violations	13,799	41	-	-	41	13,839	250	13,589
219 Unsafe Building	832,938	18,561	14,063	200	4,698	837,637	-	-
220 Law Enforcement Continuing Education	483,549	77,694	224,876	4,752	(142,430)	341,119	83,082	258,037
221 Rental Units Regulation	189,090	507	65,538	-	(65,031)	124,059	36,858	87,201
227 Loss Recovery	481,214	1,291	69,630	-	(68,339)	412,875	-	-
230 Code Enforcement Fund	803,572	430,090	1,190,136	9,866	(750,180)	53,392	-	-
249 Public Safety LOIT	4,045,717	3,043,916	2,912,795	-	131,121	4,176,839	769,441	3,407,398
251 Local Road & Street	3,632,884	779,585	1,194,292	51,541	(363,166)	3,269,717	-	-
257 LOIT Special Distribution	266,588	2,243	23,927	-	(21,684)	244,904	-	-
258 Human Rights Federal Grant	486,159	13,790	98,862	-	(85,072)	401,086	-	-
263 American Rescue Plan	-	-	17,567	209	(17,358)	(17,358)	-	-
264 COVID-19 Response	53,214	699,895	1,193,082	88,347	(404,840)	(351,626)	-	-
265 Local Road & Bridge Grant	1,391,493	2,723	1,138,240	-	(1,135,517)	255,976	-	-
266 MVH Restricted Fund	1,126,297	1,013,877	383,629	53,611	683,858	1,810,155	-	-
273 Morris PAC / Palais Royale Marketing	76,521	762	-	-	762	77,283	7,496	69,787
274 Morris PAC Self-Promotion	225,432	1,477	-	-	1,477	226,909	28,750	198,159
280 Police Block Grants	4,138	12	-	-	12	4,150	-	-
289 Haz-Mat	27,937	82	-	-	82	28,019	2,500	25,519
291 Indiana River Rescue	330,404	33,295	8,441	(14,750)	10,104	340,508	23,075	317,433
292 Police Grants	26,716	-	-	-	-	26,716	-	-
294 Regional Police Academy	125,984	18,337	-	-	18,337	144,321	4,313	140,008
295 COPS MORE Grant	73,474	15,055	33,898	24,823	5,980	79,455	-	-
299 Police Federal Drug Enforcement	83,275	55	-	-	55	83,330	7,125	76,205
404 County Option Income Tax	14,902,237	4,574,328	3,779,547	25,696	820,476	15,722,713	7,468,198	8,254,515
408 Economic Development Income Tax	19,044,274	4,265,055	2,131,675	(1,115)	2,132,265	21,176,540	8,341,480	12,835,060
410 Urban Development Action Grant	32,733	5,593	12,000	-	(6,407)	26,325	-	-
655 Project ReLeaf	425,913	165,876	179,629	(8,485)	(22,237)	403,675	158,572	245,103
705 Police K-9 Unit	2,420	7	-	-	7	2,427	-	-
730 City Cemetery	30,041	88	-	-	88	30,129	-	-
731 Bowman Cemetery	472,576	1,388	-	-	1,388	473,964	400,000	73,964
754 Industrial Revolving Fund	2,406,914	861,656	965,041	413,971	310,586	2,717,500	-	-
Total Special Revenue Funds	77,636,007	22,306,454	27,562,599	888,854	(4,367,290)	73,268,717	32,190,487	27,771,833
Debt Service Funds								
312 2017 Parks Bond Debt Service	187,578	169	580,058	-	(579,889)	(392,311)	-	-
350 2018 Fire Station #9 Bond Debt Service	-	175,941	175,941	-	-	-	-	-
672 Century Center Energy Conservation Debt Svc	193,705	315,511	203,185	-	112,325	306,030	-	-
752 South Bend Redevelopment Authority	232,423	1,435,536	1,231,478	-	204,058	436,481	436,481	-
755 South Bend Building Corporation	833,535	1,401,888	2,092,476	-	(690,588)	142,947	142,947	-
756 2015 Smart Streets Bond Debt Service	1,739,076	858,031	855,884	-	2,147	1,741,223	1,741,223	-
757 2015 Parks Bond Debt Service	586,111	125,919	185,516	-	(59,597)	526,515	526,515	-
760 2017 Eddy Street Commons Bond Debt Service	3,463,323	949,664	744,500	-	205,164	3,668,486	2,500,000	1,168,486
Total Debt Service Funds	7,235,750	5,262,658	6,069,037	-	(806,380)	6,429,371	5,347,166	1,168,486
Capital Funds								
287 Fire Department Capital	3,111,296	639,366	614,220	(300)	24,845	3,136,142	-	-
401 Coveleski Stadium Capital	11,685	33	-	(746)	(713)	10,972	-	-
406 Cumulative Capital Development	169,893	394	103,602	-	(103,208)	66,686	-	-
407 Cumulative Capital Improvement	676,798	1,872	87,385	-	(85,513)	591,285	-	-
412 Major Moves Construction	1,386,436	268,594	38,599	-	229,996	1,616,431	-	-
416 Morris Performing Arts Center Capital	203,098	1,411	-	-	1,411	204,509	-	-
450 Palais Royale Historic Preservation	80,911	1,038	-	-	1,038	81,949	-	-
451 2018 Fire Station #9 Bond Capital	314,233	923	-	-	923	315,155	-	-
453 2018 Zoo Bond Capital	-	-	-	-	-	-	-	-
471 2017 Parks Bond Capital	5,926,118	16,881	468,347	1,812	(449,654)	5,476,463	-	-
750 Equipment/Vehicle Leasing	347,680	6	-	-	6	347,685	-	-
759 2017 Eddy Street Commons Bond Capital	25,762	0	-	-	0	25,762	-	-
Total Capital Funds	12,253,909	930,518	1,312,153	766	(380,869)	11,873,040	-	-

City of South Bend
Report of Changes in Cash Balance
January 1, 2021 through April 30, 2021

	Beginning Cash Balance 1/1/2021	2021 Year to Date Revenues	2021 Year to Date Expenditures	Plus/(Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 4/30/2021	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
Enterprise Funds								
288 Emergency Medical Services Operating	607,079	-	607,079	-	(607,079)	-	-	-
600 Consolidated Building Fund	2,127,056	470,780	591,744	23	(120,941)	2,006,115	423,452	1,582,663
601 Parking Garages	674,268	335,340	216,175	22,828	141,993	816,261	310,224	506,037
610 Solid Waste Operations	87,032	2,061,117	2,090,312	(141,106)	(170,301)	(83,269)	653,974	(737,243)
611 Solid Waste Capital	388,126	372,572	385,686	-	(13,114)	375,012	-	-
620 Water Works Operations	4,840,727	6,496,760	6,874,588	(14,700)	(392,529)	4,448,198	1,111,667	3,336,531
622 Water Works Capital	7,652,044	1,221,570	250,750	(3,703)	967,117	8,619,161	-	-
624 Water Works Customer Deposit	1,263,319	3,723	3,723	9,789	9,789	1,273,108	1,273,108	-
625 Water Works Sinking (Debt Service)	2,323	504,523	1,171	-	503,352	505,675	505,675	-
626 Water Works Bond Reserve	1,422,800	4,076	4,075	-	1	1,422,802	1,422,802	-
629 Water Works Operations & Maintenance Reserve	2,912,652	8,544	8,544	-	-	2,912,652	2,880,373	32,279
640 Sewer Repair Insurance	2,052,857	254,006	266,599	(1,783)	(14,375)	2,038,482	165,601	1,872,881
641 Sewage Works Operations	11,466,153	13,721,182	14,190,395	485,685	16,472	11,482,626	2,314,248	9,168,378
642 Sewage Works Capital	13,821,218	2,178,427	371,180	333,706	2,140,953	15,962,171	-	-
643 Sewage Works Operations & Maintenance Reserve	5,550,801	16,283	16,283	-	-	5,550,801	5,450,005	100,796
649 Sewage Sinking (Debt Service)	1,320,833	2,572,185	1,850	-	2,570,335	3,891,169	3,891,169	-
653 Sewage Debt Service Reserve	3,990,250	134	-	-	134	3,990,384	3,990,384	-
654 Sewage Works Customer Deposit	649,073	2,050	2,050	104,352	104,352	753,425	753,425	-
667 Storm Sewer Fund	1,032,916	379,463	143,283	(21,496)	214,684	1,247,599	447,399	800,200
670 Century Center Operations	1,016,748	557,995	826,858	45,896	(222,967)	793,781	1,058,363	(264,582)
671 Century Center Capital	983,612	32	-	-	32	983,644	800,000	183,644
Total Enterprise Funds	63,861,888	31,160,765	26,852,345	819,490	5,127,909	68,989,797	27,451,869	68,989,797
Internal Service Funds								
222 Central Services	1,209,079	2,277,058	2,674,733	293,272	(104,403)	1,104,676	885,590	219,086
224 Central Services Capital	26,221	58,287	84,508	-	(26,221)	-	-	-
226 Liability Insurance	5,956,858	1,147,346	718,211	47,613	476,748	6,433,606	2,396,141	4,037,465
278 Police Take Home Vehicle	681,823	4,521	270	(1,580)	2,671	684,494	750,000	(65,506)
279 IT / Innovation / 311 Call Center	2,125,192	3,086,873	3,012,542	45,881	120,212	2,245,404	-	-
711 Self-Funded Employee Benefits	10,143,060	5,836,837	5,664,046	57,943	230,734	10,373,795	4,685,100	5,688,695
713 Unemployment Compensation	31,859	2,512	22,061	-	(19,549)	12,310	13,750	(1,440)
714 Parental Leave Fund	157,521	85,916	45,959	-	39,957	197,478	20,308	177,170
Total Internal Service Funds	20,331,613	12,499,350	12,222,329	443,129	720,150	21,051,764	8,750,889	10,055,470
Fiduciary Funds								
701 Fire Pension	453,561	427	1,375,038	-	(1,374,612)	(921,051)	449,626	(1,370,677)
702 Police Pension	566,569	4,644	2,033,048	-	(2,028,404)	(1,461,835)	605,774	(2,067,609)
718 State Tax Withholding Fund	336,042	-	-	520,830	520,830	856,873	856,873	-
725 Morris / Palais Box Office	393,326	-	-	144,932	144,932	538,258	538,258	-
726 Police Distributions Payable	894,848	-	-	41,663	41,663	936,511	936,511	-
Total Fiduciary Funds	2,644,346	5,071	3,408,086	707,425	(2,695,590)	(51,244)	3,387,042	(3,438,286)
Total City Controlled Funds	237,508,434	81,260,916	101,468,582	2,396,708	(17,810,959)	219,697,475	103,177,703	116,633,082
Redevelopment Commission Controlled Funds								
Tax Increment Financing Funds								
324 TIF - River West Development Area (Airport)	29,039,261	974,371	7,057,020	50,431	(6,032,218)	23,007,043	-	-
422 TIF - West Washington	1,127,293	3,309	2,118	1,600	2,792	1,130,084	-	-
429 TIF - River East Development Area (NE Dev)	5,864,278	690,002	542,585	(69,118)	78,300	5,942,578	-	-
430 TIF - Southside Development Area #1	12,586,134	36,335	385,343	(6,818)	(355,825)	12,230,309	-	-
435 TIF - Douglas Road	93,140	271	5,175	3,808	(1,096)	92,043	-	-
436 TIF - River East Residential Area (NE Res)	4,678,334	8,970	3,105,948	-	(3,096,979)	1,581,356	-	-
Total Tax Increment Financing Funds	53,388,440	1,713,259	11,098,188	(20,097)	(9,405,026)	43,983,413	-	-
Redevelopment Funds								
433 Redevelopment General	2,444,710	7,809	491,515	-	(483,706)	1,961,003	203,324	1,757,679
439 Certified Technology Park	11,080	33	-	-	33	11,112	-	-
452 2018 TIF Park Bond Capital	2,614,468	7,575	60,665	355	(52,736)	2,561,732	-	-
454 Airport Urban Enterprise Zone	407,982	1,198	-	-	1,198	409,180	-	-
Total Redevelopment Funds	5,478,239	16,614	552,181	355	(535,212)	4,943,028	203,324	1,757,679
Debt Service Funds								
315 Airport 2003 Debt Reserve	1,040,462	3,052	3,052	-	-	1,040,462	1,040,462	-
328 SBCEA 2003 Debt Reserve	1,739,495	5,103	5,103	-	-	1,739,495	1,739,495	-
351 2018 TIF Park Bond Debt Service	1,029,665	3,023	-	-	3,023	1,032,688	1,032,688	-
352 2019 South Shore Double Tracking Debt Service	690	518,001	512,875	-	5,126	5,816	5,816	-
353 2020 TIF Library Bond Debt Service Reserve	326,939	5	-	-	5	326,944	326,944	-
Total Debt Service Funds	4,137,251	529,185	521,030	-	8,155	4,145,406	4,145,405	-
Total Redevelopment Commission Funds	63,003,930	2,259,057	12,171,398	(19,742)	(9,932,083)	53,071,847	4,348,729	1,757,679
Grand Total	300,512,364	83,519,973	113,639,980	2,376,966	(27,743,042)	272,769,322	107,526,432	118,390,761

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

City of South Bend
Projected Cash Balance
Based on 2021 Amended Budget as of April 30, 2021

	Beginning Cash Balance 1/1/2021	2021 Estimated Revenues	2021 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2021
City Controlled Funds						
101 General Fund	53,544,921	70,747,798	74,429,285	-	(3,681,487)	49,863,434
Special Revenue Funds						
102 Rainy Day	10,845,986	146,696	-	-	146,696	10,992,682
201 Parks & Recreation	4,156,004	15,050,019	15,612,897	-	(562,878)	3,593,126
202 Motor Vehicle Highway	6,607,820	6,959,261	10,899,515	-	(3,940,254)	2,667,566
209 Studebaker-Oliver Revitalizing Grants	763,112	3,388	59,671	-	(56,283)	706,829
210 Economic Development State Grants	27,154	141,555	84,517	-	57,038	84,191
211 Department of Community Investment (DCI)	1,629,498	3,035,581	4,105,558	-	(1,069,977)	559,521
212 Dept of Community Investment Grants	313,907	8,769,798	9,006,825	-	(237,027)	76,880
216 Police State Seizures	213,569	11,415	97,043	-	(85,628)	127,941
217 Gift, Donation, Bequest	981,455	596,136	806,105	-	(209,969)	771,485
218 Police Curfew Violations	13,799	358	1,000	-	(642)	13,157
219 Unsafe Building	832,938	123,032	113,805	-	9,227	842,165
220 Law Enforcement Continuing Education	483,549	259,937	332,330	-	(72,393)	411,156
221 Rental Units Regulation	189,090	341,727	368,577	-	(26,850)	162,240
227 Loss Recovery	481,214	5,536	69,630	-	(64,094)	417,120
230 Code Enforcement Fund	803,572	3,999,570	4,066,563	-	(66,993)	736,579
249 Public Safety LOIT	4,045,717	9,126,957	9,618,013	-	(491,056)	3,554,661
251 Local Road & Street	3,632,884	1,896,469	4,829,250	-	(2,932,781)	700,102
257 LOIT Special Distribution	266,588	129	109,463	-	(109,334)	157,254
258 Human Rights Federal Grant	486,159	145,250	282,833	-	(137,583)	348,576
264 COVID-19 Response	53,214	-	2,691,004	-	(2,691,004)	(2,637,790)
265 Local Road & Bridge Grant	1,391,493	2,000,010	3,395,480	-	(1,395,470)	(3,977)
266 MVH Restricted Fund	1,126,297	3,041,437	3,476,587	-	(435,150)	691,147
273 Morris PAC / Palais Royale Marketing	76,521	5,578	29,984	-	(24,406)	52,115
274 Morris PAC Self-Promotion	225,432	66,737	115,000	-	(48,263)	177,169
280 Police Block Grants	4,138	56	-	-	56	4,194
289 Haz-Mat	27,937	10,376	10,000	-	376	28,313
291 Indiana River Rescue	330,404	93,892	92,300	-	1,592	331,996
292 Police Grants	26,716	-	-	-	-	26,716
294 Regional Police Academy	125,984	21,620	17,250	-	4,370	130,354
295 COPS MORE Grant	73,474	109,090	118,033	-	(8,943)	64,531
299 Police Federal Drug Enforcement	83,275	25,883	28,500	-	(2,617)	80,658
404 County Option Income Tax	14,902,237	13,231,954	14,936,396	-	(1,704,442)	13,197,795
408 Economic Development Income Tax	19,044,274	14,062,404	16,682,960	-	(2,620,556)	16,423,718
410 Urban Development Action Grant	32,733	22,568	24,000	-	(1,432)	31,301
655 Project ReLeaf	425,913	454,831	634,287	-	(179,456)	246,457
705 Police K-9 Unit	2,420	5	-	-	5	2,425
730 City Cemetery	30,041	134	-	-	134	30,175
731 Bowman Cemetery	472,576	6,392	-	-	6,392	478,968
754 Industrial Revolving Fund	2,406,914	7,933,000	7,488,560	-	444,440	2,851,354
Total Special Revenue Funds	77,636,007	91,698,781	110,203,937	-	(18,505,156)	59,130,851
Debt Service Funds						
312 2017 Parks Bond Debt Service	187,578	1,148,145	1,189,193	-	(41,048)	146,530
350 2018 Fire Station #9 Bond Debt Service	-	345,307	345,307	-	-	-
672 Century Center Energy Conservation Debt Svc	193,705	407,911	406,711	-	1,200	194,905
752 South Bend Redevelopment Authority	232,423	2,870,500	2,858,669	-	11,831	244,254
755 South Bend Building Corporation	833,535	2,315,000	2,307,705	-	7,295	840,830
756 2015 Smart Streets Bond Debt Service	1,739,076	1,719,500	1,712,819	-	6,681	1,745,757
757 2015 Parks Bond Debt Service	586,111	378,007	374,382	-	3,625	589,736
760 2017 Eddy Street Commons Bond Debt Service	3,463,323	1,716,875	1,710,875	-	6,000	3,469,323
Total Debt Service Funds	7,235,750	10,901,245	10,905,661	-	(4,416)	7,231,335

City of South Bend
Projected Cash Balance
Based on 2021 Amended Budget as of April 30, 2021

	Beginning Cash Balance 1/1/2021	2021 Estimated Revenues	2021 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2021
Capital Funds						
287 Fire Department Capital	3,111,296	1,924,664	3,686,776	-	(1,762,112)	1,349,184
401 Coveleski Stadium Capital	11,685	30,351	30,000	-	351	12,036
406 Cumulative Capital Development	169,893	417,478	397,118	-	20,360	190,253
407 Cumulative Capital Improvement	676,798	258,606	262,145	-	(3,539)	673,259
412 Major Moves Construction	1,386,436	500,862	747,059	-	(246,197)	1,140,239
416 Morris Performing Arts Center Capital	203,098	67,175	51,625	-	15,550	218,648
450 Palais Royale Historic Preservation	80,911	8,369	35,000	-	(26,631)	54,280
451 2018 Fire Station #9 Bond Capital	314,233	-	-	-	-	314,233
453 2018 Zoo Bond Capital	-	-	-	-	-	-
471 2017 Parks Bond Capital	5,926,118	-	5,459,738	-	(5,459,738)	466,380
750 Equipment/Vehicle Leasing	347,680	-	-	-	-	347,680
759 2017 Eddy Street Commons Bond Capital	25,762	-	25,681	-	(25,681)	80
Total Capital Funds	12,253,909	3,207,505	10,695,142	-	(7,487,637)	4,766,271
Enterprise Funds						
288 Emergency Medical Services Operating	607,079	-	707,215	100,136	(607,079)	-
600 Consolidated Building Fund	2,127,056	1,802,832	1,693,808	-	109,024	2,236,080
601 Parking Garages	674,268	971,568	1,240,895	-	(269,327)	404,941
610 Solid Waste Operations	87,032	5,551,737	6,539,740	-	(988,003)	(900,970)
611 Solid Waste Capital	388,126	1,065,255	1,440,255	-	(375,000)	13,126
620 Water Works Operations	4,840,727	20,803,411	22,233,330	-	(1,429,919)	3,410,807
622 Water Works Capital	7,652,044	3,642,877	6,264,442	-	(2,621,565)	5,030,479
624 Water Works Customer Deposit	1,263,319	17,381	17,381	-	-	1,263,319
625 Water Works Sinking (Debt Service)	2,323	1,535,817	1,535,817	-	-	2,323
626 Water Works Bond Reserve	1,422,800	20,000	20,000	-	-	1,422,800
629 Water Works Operations & Maintenance Reserve	2,912,652	41,884	41,884	-	-	2,912,652
640 Sewer Repair Insurance	2,052,857	673,403	662,402	-	11,001	2,063,858
641 Sewage Works Operations	11,466,153	38,222,668	46,284,962	-	(8,062,294)	3,403,859
642 Sewage Works Capital	13,821,218	6,249,792	13,278,180	-	(7,028,388)	6,792,830
643 Sewage Works Operations & Maintenance Reserve	5,550,801	75,112	75,112	-	-	5,550,801
649 Sewage Sinking (Debt Service)	1,320,833	7,710,104	7,694,771	-	15,333	1,336,166
653 Sewage Debt Service Reserve	3,990,250	65,000	-	-	65,000	4,055,250
654 Sewage Works Customer Deposit	649,073	5,578	5,578	-	-	649,073
667 Storm Sewer Fund	1,032,916	1,024,669	1,789,594	-	(764,925)	267,990
670 Century Center Operations	1,016,748	3,461,252	4,233,454	-	(772,202)	244,547
671 Century Center Capital	983,612	200	-	-	200	983,812
Total Enterprise Funds	63,861,888	92,940,540	115,758,820	100,136	(22,718,144)	41,143,744
Internal Service Funds						
222 Central Services	1,209,079	8,825,750	8,855,897	-	(30,147)	1,178,932
224 Central Services Capital	26,221	105,050	128,212	-	(23,162)	3,059
226 Liability Insurance	5,956,858	3,314,685	4,792,282	-	(1,477,597)	4,479,260
278 Police Take Home Vehicle	681,823	13,766	50,000	-	(36,234)	645,589
279 IT / Innovation / 311 Call Center	2,125,192	9,212,493	10,431,838	-	(1,219,345)	905,847
711 Self-Funded Employee Benefits	10,143,060	16,451,052	18,740,402	-	(2,289,350)	7,853,710
713 Unemployment Compensation	31,859	20,754	55,000	-	(34,246)	(2,387)
714 Parental Leave Fund	157,521	257,749	253,846	-	3,903	161,424
Total Internal Service Funds	20,331,613	38,201,299	43,307,478	-	(5,106,179)	15,225,434
Fiduciary Funds						
701 Fire Pension	453,561	4,448,368	4,496,259	-	(47,891)	405,670
702 Police Pension	566,569	6,159,275	6,057,740	-	101,535	668,104
Total Fiduciary Funds	1,020,130	10,607,643	10,553,999	-	53,644	1,073,774
Total City Controlled Funds	235,884,218	318,304,811	375,854,322	100,136	(57,449,375)	178,434,843

City of South Bend
Projected Cash Balance
Based on 2021 Amended Budget as of April 30, 2021

	Beginning Cash Balance 1/1/2021	2021 Estimated Revenues	2021 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2021
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324 TIF - River West Development Area (Airport)	29,039,261	17,480,045	27,514,708	-	(10,034,663)	19,004,598
422 TIF - West Washington	1,127,293	291,963	358,843	-	(66,880)	1,060,413
429 TIF - River East Development Area (NE Dev)	5,864,278	3,256,390	3,216,913	-	39,477	5,903,755
430 TIF - Southside Development Area #1	12,586,134	1,889,651	5,018,516	-	(3,128,865)	9,457,269
435 TIF - Douglas Road	93,140	369,821	90,283	-	279,539	372,678
436 TIF - River East Residential Area (NE Res)	4,678,334	5,795,440	5,583,681	-	211,759	4,890,093
Total Tax Increment Financing Funds	53,388,440	29,083,310	41,782,944	-	(12,699,634)	40,688,806
Redevelopment Funds						
433 Redevelopment General	2,444,710	1,177,400	813,297	-	364,103	2,808,813
439 Certified Technology Park	11,080	139	-	-	139	11,219
452 2018 TIF Park Bond Capital	2,614,468	-	2,578,007	-	(2,578,007)	36,461
454 Airport Urban Enterprise Zone	407,982	4,209	-	-	4,209	412,191
Total Redevelopment Funds	5,478,239	1,181,748	3,391,303	-	(2,209,555)	3,268,684
Debt Service Funds						
315 Airport 2003 Debt Reserve	1,040,462	40,000	40,000	-	-	1,040,462
328 SBCDA 2003 Debt Reserve	1,739,495	50,000	50,000	-	-	1,739,495
351 2018 TIF Park Bond Debt Service	1,029,665	-	-	-	-	1,029,665
352 2019 South Shore Double Tracking Debt Service	690	1,036,500	1,027,750	-	8,750	9,440
353 2020 TIF Library Bond Debt Service Reserve	326,939	-	-	-	-	326,939
Total Debt Service Funds	4,137,251	1,126,500	1,117,750	-	8,750	4,146,001
Total Redevelopment Commission Funds	63,003,930	31,391,558	46,291,997	-	(14,900,439)	48,103,491
Grand Total	298,888,148	349,696,369	422,146,319	100,136	(72,349,814)	226,538,334
NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL						

City of South Bend
Cash Reserves Summary by Fund Status
April 30, 2021

* 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	
Under Reserve Requirement										
201	Parks & Recreation	1,352,237	816,719	535,518	3,903,224	(3,367,706)	3%	✗	Property tax distribution received in June & Dec	25% of Annual expenditures
278	Police Take Home Vehicle	684,494	-	684,494	750,000	(65,506)	1369%	✗	Slightly under reserve requirement	Set dollar amount of \$750,000
610	Solid Waste Operations	(83,269)	732,865	(816,134)	653,974	(1,470,108)	-12%	✗	Declining cash reserves due to revenues lower than exp	10% of Annual expenditures
670	Century Center Operations	793,781	20,152	773,630	1,058,363	(284,733)	18%	✗	Slightly under reserve requirement	25% of Annual expenditures
701	Fire Pension	(921,051)	-	(921,051)	449,626	(1,370,677)	-20%	✗	Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	(1,461,835)	-	(1,461,835)	605,774	(2,067,609)	-24%	✗	Pension payments received in June & Sept	10% of Annual expenditures
713	Self-Funded Employee Benefits	12,310	-	12,310	13,750	(1,440)	22%	✗	Higher claims than anticipated	25% of Annual expenditures
Under Reserve Requirement Total		\$ 376,668	\$ 1,569,736	\$ (1,193,068)	\$ 7,434,711	\$ (8,627,779)				

Meets or Exceeds Requirement

101	General Fund	38,136,032	1,129,640	37,006,392	26,050,250	10,956,142	50%	✓	Property tax distribution received in June & Dec	35% of Annual expenditures
102	Rainy Day	10,877,831	-	10,877,831	8,206,983	2,670,848	4%	✓		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers out
202	Motor Vehicle Highway	4,242,987	738,753	3,504,234	2,724,879	779,355	32%	✓		25% of Annual expenditures
216	Police State Seizures	156,147	-	156,147	24,261	131,886	161%	✓		25% of Annual expenditures
218	Police Curfew Violations	13,839	-	13,839	250	13,589	1384%	✓		25% of Annual expenditures
220	Law Enforcement Continuing Education	341,119	11,403	329,717	83,082	246,635	99%	✓		25% of Annual expenditures
221	Rental Units Regulation	124,059	26,850	97,209	36,858	60,351	26%	✓		10% of Annual expenditures
222	Central Services	1,104,676	2,726	1,101,951	885,590	216,361	12%	✓	Slightly under reserve requirement	10% of Annual expenditures
226	Liability Insurance	6,433,606	208,890	6,224,716	2,396,141	3,828,575	130%	✓		50% of Annual expenditures
249	Public Safety LOIT	4,176,839	-	4,176,839	769,441	3,407,398	43%	✓		8% of Annual expenditures - one month reserve
266	MVH Restricted Fund	1,810,155	670,973	1,139,182	-	1,139,182	100%	✓		No reserve requirement
273	Morris PAC / Palais Royale Marketing	77,283	9,984	67,299	7,496	59,803	224%	✓		25% of Annual expenditures
274	Morris PAC Self-Promotion	226,909	-	226,909	28,750	198,159	197%	✓		25% of Annual expenditures
289	Haz-Mat	28,019	-	28,019	2,500	25,519	280%	✓		25% of Annual expenditures
291	Indiana River Rescue	340,508	11,264	329,244	23,075	306,169	357%	✓		25% of Annual expenditures
294	Regional Police Academy	144,321	-	144,321	4,313	140,008	837%	✓		25% of Annual expenditures
299	Police Federal Drug Enforcement	83,330	-	83,330	7,125	76,205	292%	✓		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 Service	1,032,688	-	1,032,688	1,032,688	-	100%	✓		100% debt service reserve per bond covenants
352	2019 South Shore Double Tracking Debt Sv	5,816	-	5,816	5,816	-	100%	✓		100% debt service reserve per bond covenants
353	2020 TIF Library Bond Debt Svc Reserve	326,944	-	326,944	326,944	-	100%	✓		100% debt service reserve per bond covenants
404	County Option Income Tax	15,722,713	1,797,675	13,925,038	7,468,198	6,456,840	93%	✓		50% of Annual expenditures
408	Economic Development Income Tax	21,176,540	5,084,063	16,092,476	8,341,480	7,750,996	96%	✓		50% of Annual expenditures
433	Redevelopment General	1,961,003	176,427	1,784,576	203,324	1,581,252	219%	✓		25% of Annual expenditures
600	Consolidated Building Fund	2,006,115	3,818	2,002,297	423,452	1,578,845	118%	✓		25% of Annual expenditures
601	Parking Garages	816,261	35,468	780,793	310,224	470,569	63%	✓		25% of Annual expenditures
620	Water Works Operations	4,448,198	1,184,383	3,263,815	1,111,667	2,152,148	15%	✓		5% of Annual expenditures
624	Water Works Customer Deposit	1,273,108	-	1,273,108	1,273,108	-	100%	✓		100% cash reserves for customer deposits
625	Water Works Sinking (Debt Service)	505,675	-	505,675	505,675	-	100%	✓		100% cash reserves per bond covenants

City of South Bend
Cash Reserves Summary by Fund Status
April 30, 2021

* 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
626	Water Works Bond Reserve	1,422,802	-	1,422,802	1,422,802	-	100%	✓	100% cash reserves per bond covenants
629	Water Works O&M Reserve	2,912,652	-	2,912,652	2,880,373	32,279	17%	✓	16.67% of annual operating expenses in Fund 620, net of transfers
640	Sewer Repair Insurance	2,038,482	4,399	2,034,083	165,601	1,868,482	307%	✓	25% of Annual expenditures
641	Sewage Works Operations	11,482,626	2,702,897	8,779,729	2,314,248	6,465,481	19%	✓	5% of Annual expenditures
643	Sewage Works O&M Reserve	5,550,801	-	5,550,801	5,450,005	100,796	17%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
649	Sewage Sinking (Debt Service)	3,891,169	-	3,891,169	3,891,169	-	100%	✓	100% cash reserves per bond covenants
653	Sewage Debt Service Reserve	3,990,384	-	3,990,384	3,990,384	-	100%	✓	100% cash reserves per bond covenants
654	Sewage Works Customer Deposit	753,425	-	753,425	753,425	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	403,675	-	403,675	158,572	245,103	64%	✓	25% of Annual expenditures
667	Storm Sewer Fund	1,247,599	298,472	949,127	447,399	501,728	53%	✓	25% of Annual expenditures
671	Century Center Capital	983,644	-	983,644	800,000	183,644	100%	✓	\$800,000 Minimum per Board of Managers
711	Self-Funded Employee Benefits	10,373,795	684,993	9,688,801	4,685,100	5,003,701	52%	✓	25% of Annual expenditures
714	Parental Leave Fund	197,478	-	197,478	20,308	177,170	78%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	856,873	-	856,873	856,873	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	538,258	-	538,258	538,258	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	936,511	-	936,511	936,511	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	30,129	-	30,129	-	30,129	100%	✓	25% of Annual expenditures
731	Bowman Cemetery	473,964	-	473,964	400,000	73,964	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	436,481	-	436,481	436,481	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	142,947	-	142,947	142,947	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Debt Service	1,741,223	-	1,741,223	1,741,223	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	526,515	-	526,515	526,515	-	100%	✓	100% cash reserves per bond covenants
760	2017 Eddy St Commons Bond Debt Svc	3,668,486	-	3,668,486	2,500,000	1,168,486	214%	✓	\$2,500,000 minimum
Meets or Exceeds Requirement Total		\$ 174,972,597	\$ 14,783,078	\$ 160,189,519	\$ 100,091,721	\$ 60,097,798			

No Reserve Requirement

209	Studebaker-Oliver Revitalizing Grants	733,332	6,000	727,331	-	727,331	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	Economic Development State Grants	27,233	117,511	(90,278)	-	(90,278)	100%	✓	To be reimbursed by grant receipts
211	Department of Community Investment	1,113,513	345,165	768,348	-	768,348	100%	✓	Reimbursed through interfund transfers from Fund 408
212	Dept of Community Investment Grants	321,944	2,889,415	(2,567,471)	-	(2,567,471)	100%	✓	To be reimbursed by grant receipts
217	Gift, Donation, Bequest	1,306,915	272,260	1,034,655	-	1,034,655	100%	✓	No reserve requirement
219	Unsafe Building	837,637	20,564	817,073	-	817,073	100%	✓	No reserve requirement
224	Central Services Capital	-	12,377	(12,377)	-	(12,377)	100%	✓	To receive interfund transfer from Fund 222
227	Loss Recovery	412,875	-	412,875	-	412,875	100%	✓	No reserve requirement
230	Code Enforcement Fund	53,392	94,304	(40,912)	-	(40,912)	100%	✓	Reimbursed through interfund transfers from Fund 408

City of South Bend
Cash Reserves Summary by Fund Status
April 30, 2021

* 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
251	Local Road & Street	3,269,717	1,281,565	1,988,152	-	1,988,152	100%	✓	No reserve requirement
257	LOIT Special Distribution	244,904	85,536	159,368	-	159,368	100%	✓	No reserve requirement - one-time distribution - spend down to zero
258	Human Rights Federal Grant	401,086	18,000	383,086	-	383,086	100%	✓	No reserve requirement - Grant fund - spend down to zero
263	American Rescue Plan	(17,358)	991	(18,348)	-	(18,348)	100%	✓	No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	(351,626)	1,287,010	(1,638,636)	-	(1,638,636)	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	255,976	282,344	(26,368)	-	(26,368)	100%	✓	Reimbursed through interfund transfer to cover matching portion No reserve requirement - Grant fund - spend down to zero
279	IT / Innovation / 311 Call Center	2,245,404	1,295,766	949,639	-	949,639	100%	✓	Reimbursed through interfund allocation No reserve requirement
280	Police Block Grants	4,150	-	4,150	-	4,150	100%	✓	No reserve requirement - Grant fund - spend down to zero
287	Fire Department Capital	3,136,142	1,732,777	1,403,365	-	1,403,365	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	79,455	112,099	(32,645)	-	(32,645)	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
312	2017 Parks Bond Debt Service	(392,311)	-	(392,311)	-	(392,311)	100%	✓	Property tax distribution received in June & Dec No reserve requirement
324	TIF - River West Development Area	23,007,043	4,361,778	18,645,265	-	18,645,265	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	10,972	3,533	7,439	-	7,439	100%	✓	No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	66,686	1,419	65,267	-	65,267	100%	✓	Property tax distribution received in June & Dec No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	591,285	-	591,285	-	591,285	100%	✓	No reserve requirement - Capital fund - spend down to zero
410	Urban Development Action Grant	26,325	-	26,325	-	26,325	100%	✓	No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	1,616,431	258,460	1,357,971	-	1,357,971	100%	✓	No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	204,509	11,958	192,551	-	192,551	100%	✓	No reserve requirement
422	TIF - West Washington	1,130,084	268,029	862,055	-	862,055	100%	✓	Property tax distribution received in June & Dec No reserve requirement
429	TIF - River East Development Area	5,942,578	1,840,125	4,102,452	-	4,102,452	100%	✓	Property tax distribution received in June & Dec No reserve requirement
430	TIF - Southside Development Area #1	12,230,309	639,709	11,590,600	-	11,590,600	100%	✓	Property tax distribution received in June & Dec No reserve requirement
435	TIF - Douglas Road	92,043	10,932	81,111	-	81,111	100%	✓	Property tax distribution received in June & Dec No reserve requirement
436	TIF - River East Residential Area	1,581,356	-	1,581,356	-	1,581,356	100%	✓	Property tax distribution received in June & Dec No reserve requirement
439	Certified Technology Park	11,112	-	11,112	-	11,112	100%	✓	No reserve requirement
450	Palais Royale Historic Preservation	81,949	-	81,949	-	81,949	100%	✓	No reserve requirement
451	2018 Fire Station #9 Bond Capital	315,155	-	315,155	-	315,155	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,561,732	2,333,577	228,155	-	228,155	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	409,180	-	409,180	-	409,180	100%	✓	No reserve requirement
455	2021 Infrastructure Bond Capital	-	992,863	(992,863)	-	(992,863)	100%	✓	No reserve requirement - Bond capital fund - spend down to zero

City of South Bend
Cash Reserves Summary by Fund Status
April 30, 2021

* 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
471	2017 Parks Bond Capital	5,476,463	3,763,469	1,712,995	-	1,712,995	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
611	Solid Waste Capital	375,012	375,000	12	-	12	100%	✓	Receives transfers from Fund 610 as needed	No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	8,619,161	2,355,799	6,263,362	-	6,263,362	100%	✓		No reserve requirement - Capital fund - spend down to zero
642	Sewage Works Capital	15,962,171	7,644,625	8,317,546	-	8,317,546	100%	✓	Receives transfers from Fund 641 as needed	No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Conserv Debt Svc	306,030	-	306,030	-	306,030	100%	✓		No reserve requirement
705	Police K-9 Unit	2,427	-	2,427	-	2,427	100%	✓		No reserve requirement
750	Equipment/Vehicle Leasing	347,685	-	347,685	-	347,685	100%	✓		No reserve requirement - Capital lease fund - spend down to zero
754	Industrial Revolving Fund	2,717,500	30,217	2,687,283	-	2,687,283	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
No Reserve Requirement Total		\$ 97,420,058	\$ 34,745,180	\$ 62,674,879	\$ -	\$ 62,674,879				
Total Funds		\$ 272,769,322	\$ 51,097,994	\$ 221,671,330	\$ 107,526,432	\$ 114,144,898				

City of South Bend
Monthly Fund Financials
Revenue Summary
April 30, 2021

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
City Controlled Funds						
101 General Fund	70,747,798	2,656,327	9,096,100	8,310,212	61,651,698	13%
Special Revenue Funds						
102 Rainy Day	146,696	16,219	31,845	27,035	114,851	22%
201 Parks & Recreation	15,050,019	363,798	1,981,036	2,090,712	13,068,983	13%
202 Motor Vehicle Highway	6,959,261	668,262	2,462,126	3,158,397	4,497,135	35%
209 Studebaker-Oliver Revitalizing Grants	3,388	1,115	2,210	2,196	1,178	65%
210 Economic Development State Grants	141,555	41	18,082	18,463	123,473	13%
211 Department of Community Investment (DCI)	3,035,581	49,882	669,541	953,473	2,366,041	22%
212 Dept of Community Investment Grants	8,769,798	280,410	667,893	732,885	8,101,905	8%
216 Police State Seizures	11,415	9,107	13,621	617	(2,206)	119%
217 Gift, Donation, Bequest	596,136	2,978	432,823	588,719	163,313	73%
218 Police Curfew Violations	358	21	41	32	317	11%
219 Unsafe Building	123,032	5,622	18,561	23,490	104,471	15%
220 Law Enforcement Continuing Education	259,937	18,420	77,694	82,797	182,243	30%
221 Rental Units Regulation	341,727	221	507	86,893	341,221	0%
227 Loss Recovery	5,536	616	1,291	1,525	4,245	23%
230 Code Enforcement Fund	3,999,570	329,046	430,090	1,321,566	3,569,480	11%
249 Public Safety LOIT	9,126,957	764,427	3,043,916	2,929,294	6,083,041	33%
251 Local Road & Street	1,896,469	162,945	779,585	658,667	1,116,884	41%
257 LOIT Special Distribution	129	365	2,243	273	(2,114)	1739%
258 Human Rights Federal Grant	145,250	10,615	13,790	2,088	131,460	9%
263 American Rescue Plan	-	-	-	-	-	0%
264 COVID-19 Response	-	216,685	699,895	88,337	(699,895)	0%
265 Local Road & Bridge Grant	2,000,010	918	2,723	263,487	1,997,287	0%
266 MVH Restricted Fund	3,041,437	287,575	1,013,877	1,012,373	2,027,560	33%
273 Morris PAC / Palais Royale Marketing	5,578	151	762	2,280	4,816	14%
274 Morris PAC Self-Promotion	66,737	1,152	1,477	19,939	65,260	2%
280 Police Block Grants	56	6	12	10	44	22%
289 Haz-Mat	10,376	42	82	70	10,294	1%
291 Indiana River Rescue	93,892	966	33,295	52,878	60,597	35%
292 Police Grants	-	-	-	-	-	0%
294 Regional Police Academy	21,620	7,804	18,337	9,577	3,283	85%
295 COPS MORE Grant	109,090	688	15,055	183,371	94,035	14%
299 Police Federal Drug Enforcement	25,883	12	55	567	25,828	0%
404 County Option Income Tax	13,231,954	1,104,033	4,574,328	4,220,125	8,657,626	35%
408 Economic Development Income Tax	14,062,404	1,079,853	4,265,055	4,519,998	9,797,349	30%
410 Urban Development Action Grant	22,568	48	5,593	8,187	16,975	25%
655 Project ReLeaf	454,831	38,143	165,876	149,896	288,955	36%
705 Police K-9 Unit	5	4	7	6	(2)	142%
730 City Cemetery	134	45	88	74	46	66%
731 Bowman Cemetery	6,392	707	1,388	1,160	5,004	22%
754 Industrial Revolving Fund	7,933,000	765,007	861,656	66,561	7,071,344	11%
Total Special Revenue Funds	91,698,781	6,187,948	22,306,454	23,278,022	69,392,327	24%
Debt Service Fund						
312 2017 Parks Bond Debt Service	1,148,145	-	169	(593)	1,147,976	0%
350 2018 Fire Station #9 Bond Debt Service	345,307	-	175,941	173,866	169,366	51%
672 Century Center Energy Conservation Debt Svc	407,911	93,742	315,511	272,096	92,400	77%
752 South Bend Redevelopment Authority	2,870,500	199,006	1,435,536	1,437,215	1,434,964	50%
755 South Bend Building Corporation	2,315,000	76,101	1,401,888	1,322,621	913,112	61%
756 2015 Smart Streets Bond Debt Service	1,719,500	7	858,031	858,791	861,469	50%
757 2015 Parks Bond Debt Service	378,007	31,480	125,919	128,133	252,088	33%
760 2017 Eddy Street Commons Bond Debt Service	1,716,875	15	949,664	649,597	767,211	55%
Total Debt Service Funds	10,901,245	400,351	5,262,658	4,841,727	5,638,587	48%

City of South Bend
Monthly Fund Financials
Revenue Summary
April 30, 2021

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
Capital Funds						
287	1,924,664	160,794	639,366	74,544	1,285,298	33%
401	30,351	16	33	68	30,318	0%
406	417,478	172	394	10	417,084	0%
407	258,606	914	1,872	1,426	256,734	1%
412	500,862	19,871	268,594	252,748	232,268	54%
416	67,175	1,119	1,411	195,924	65,764	2%
450	8,369	660	1,038	4,048	7,331	12%
451	-	470	923	942	(923)	0%
453	-	-	-	290	-	0%
471	-	8,378	16,881	22,306	(16,881)	0%
750	-	1	6	667	(6)	0%
759	-	0	0	10	(0)	0%
Total Capital Funds	3,207,505	192,395	930,518	552,984	2,276,987	29%
Enterprise Funds						
288	-	-	-	6,212	-	0%
600	1,802,832	127,530	470,780	361,824	1,332,052	26%
601	971,568	87,756	335,340	321,469	636,228	35%
610	5,551,737	499,454	2,061,117	1,879,289	3,490,620	37%
611	1,065,255	76,261	372,572	335,512	692,683	35%
620	20,803,411	1,492,111	6,496,760	6,246,453	14,306,651	31%
622	3,642,877	301,244	1,221,570	1,479,859	2,421,307	34%
624	17,381	1,899	3,723	3,231	13,658	21%
625	1,535,817	126,530	504,523	409,847	1,031,294	33%
626	20,000	2,075	4,076	3,672	15,924	20%
629	41,884	4,349	8,544	24,276	33,340	20%
640	673,403	58,867	254,006	224,644	419,397	38%
641	38,222,668	3,221,462	13,721,182	12,638,416	24,501,486	36%
642	6,249,792	529,530	2,178,427	8,389,507	4,071,365	35%
643	75,112	8,289	16,283	13,957	58,829	22%
649	7,710,104	646,079	2,572,185	2,730	5,137,919	33%
653	65,000	36	134	18,780	64,866	0%
654	5,578	1,095	2,050	1,181	3,528	37%
667	1,024,669	87,315	379,463	347,625	645,206	37%
670	3,461,252	54,298	557,995	1,092,022	2,903,257	16%
671	200	8	32	1,865	168	16%
Total Enterprise Funds	92,940,540	7,326,185	31,160,765	33,802,372	61,779,775	34%
Internal Service Funds						
222	8,825,750	554,406	2,277,058	2,361,112	6,548,692	26%
224	105,050	3,250	58,287	71,479	46,763	55%
226	3,314,685	313,654	1,147,346	2,491,852	2,167,339	35%
278	13,766	1,859	4,521	3,236	9,245	33%
279	9,212,493	774,714	3,086,873	2,356,239	6,125,620	34%
711	16,451,052	1,481,760	5,836,837	5,420,774	10,614,215	35%
713	20,754	850	2,512	2,515	18,242	12%
714	257,749	28,286	85,916	73,808	171,833	33%
Total Internal Service Funds	38,201,299	3,158,780	12,499,350	12,781,015	25,701,949	33%
Fiduciary Funds						
701	4,448,368	-	427	220	4,447,941	0%
702	6,159,275	-	4,644	6,561	6,154,631	0%
Total Fiduciary Funds	10,607,643	-	5,071	6,781	10,602,572	0%
Total City Controlled Funds	318,304,811	19,921,986	81,260,916	83,573,112	237,043,895	26%

City of South Bend
Monthly Fund Financials
Revenue Summary
April 30, 2021

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324	TIF - River West Development Area (Airport)	17,480,045	346,016	974,371	408,364	16,505,674 6%
422	TIF - West Washington	291,963	1,685	3,309	2,869	288,654 1%
429	TIF - River East Development Area (NE Dev)	3,256,390	681,627	690,002	17,670	2,566,388 21%
430	TIF - Southside Development Area #1	1,889,651	18,311	36,335	125,681	1,853,316 2%
435	TIF - Douglas Road	369,821	137	271	390	369,550 0%
436	TIF - River East Residential Area (NE Res)	5,795,440	3,362	8,970	(85)	5,786,470 0%
Total Tax Increment Financing Funds		29,083,310	1,051,138	1,713,259	554,890	27,370,051 6%
Redevelopment Funds						
433	Redevelopment General	1,177,400	(34,408)	7,809	56,443	1,169,591 1%
439	Certified Technology Park	139	17	33	28	106 23%
452	2018 TIF Park Bond Capital	-	3,820	7,575	9,638	(7,575) 0%
454	Airport Urban Enterprise Zone	4,209	610	1,198	1,017	3,011 28%
Total Redevelopment Funds		1,181,748	(29,962)	16,614	67,126	1,165,134 1%
Debt Service Funds						
315	Airport 2003 Debt Reserve	40,000	1,554	3,052	2,616	36,948 8%
328	SBCDA 2003 Debt Reserve	50,000	2,598	5,103	4,374	44,897 10%
351	2018 TIF Park Bond Debt Service	-	1,540	3,023	2,567	(3,023) 0%
352	2019 South Shore Double Tracking Debt Service	1,036,500	0	518,001	10	518,499 50%
353	2020 TIF Library Bond Debt Service Reserve	-	1	5	-	(5) 0%
Total Debt Service Funds		1,126,500	5,692	529,185	9,567	597,315 47%
Total Redevelopment Commission Funds		31,391,558	1,026,868	2,259,057	631,583	(1,232,189) 7%
Grand Total		349,696,369	20,948,855	83,519,973	84,204,696	235,811,706 24%

City of South Bend
Monthly Fund Financials
Expenditure Summary
April 30, 2021

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
City Controlled Funds							
101 General Fund	74,429,285	7,160,831	24,042,033	21,184,369	1,129,640	49,257,613	34%
Special Revenue Funds							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	15,612,897	1,680,023	5,232,819	5,436,676	816,719	9,563,359	39%
202 Motor Vehicle Highway	10,899,515	644,891	4,655,622	2,829,869	738,753	5,505,140	49%
209 Studebaker-Oliver Revitalizing Grants	59,671	21,159	41,693	148,993	6,000	11,977	80%
210 Economic Development State Grants	84,517	-	18,003	32,648	117,511	(50,997)	160%
211 Department of Community Investment (DCI)	4,105,558	355,536	1,181,423	877,553	345,165	2,578,970	37%
212 Dept of Community Investment Grants	9,006,825	177,225	585,055	658,453	2,889,415	5,532,355	39%
216 Police State Seizures	97,043	-	71,043	31,753	-	26,000	73%
217 Gift, Donation, Bequest	806,105	57,325	140,073	163,812	272,260	393,773	51%
218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
219 Unsafe Building	113,805	910	14,063	36,246	20,564	79,178	30%
220 Law Enforcement Continuing Education	332,330	28,546	224,876	77,451	11,403	96,052	71%
221 Rental Units Regulation	368,577	20,781	65,538	52,877	26,850	276,189	25%
227 Loss Recovery	69,630	-	69,630	-	-	-	100%
230 Code Enforcement Fund	4,066,563	375,382	1,190,136	1,045,886	94,304	2,782,124	32%
249 Public Safety LOIT	9,618,013	985,487	2,912,795	2,719,184	-	6,705,218	30%
251 Local Road & Street	4,829,250	261,492	1,194,292	115,577	1,281,565	2,353,393	51%
257 LOIT Special Distribution	109,463	-	23,927	39,019	85,536	-	100%
258 Human Rights Federal Grant	282,833	21,549	98,862	62,542	18,000	165,971	41%
263 American Rescue Plan	-	16,207	17,567	-	991	(18,558)	0%
264 COVID-19 Response	2,691,004	217,574	1,193,082	-	1,287,010	210,912	92%
265 Local Road & Bridge Grant	3,395,480	-	1,138,240	95,401	282,344	1,974,896	42%
266 MVH Restricted Fund	3,476,587	127,160	383,629	49,346	670,973	2,421,984	30%
273 Morris PAC / Palais Royale Marketing	29,984	-	-	-	9,984	20,000	33%
274 Morris PAC Self-Promotion	115,000	-	-	-	-	115,000	0%
280 Police Block Grants	-	-	-	-	-	-	0%
289 Haz-Mat	10,000	-	-	-	-	10,000	0%
291 Indiana River Rescue	92,300	5,548	8,441	12,437	11,264	72,595	21%
292 Police Grants	-	-	-	-	-	-	0%
294 Regional Police Academy	17,250	-	-	3,057	-	17,250	0%
295 COPS MORE Grant	118,033	25,273	33,898	157,335	112,099	(27,964)	124%
299 Police Federal Drug Enforcement	28,500	-	-	-	-	28,500	0%
404 County Option Income Tax	14,936,396	680,226	3,779,547	5,119,405	1,797,675	9,359,174	37%
408 Economic Development Income Tax	16,682,960	607,183	2,131,675	4,284,896	5,084,063	9,467,223	43%
410 Urban Development Action Grant	24,000	6,000	12,000	20,000	-	12,000	50%
655 Project ReLeaf	634,287	44,761	179,629	114,816	-	454,658	28%
705 Police K-9 Unit	-	-	-	-	-	-	0%
730 City Cemetery	-	-	-	-	-	-	0%
731 Bowman Cemetery	-	-	-	-	-	-	0%
754 Industrial Revolving Fund	7,488,560	612,661	965,041	20,856	30,217	6,493,302	13%
Total Special Revenue Funds	110,203,937	6,972,899	27,562,599	24,206,088	16,010,666	66,630,674	40%
Debt Service Fund							
312 2017 Parks Bond Debt Service	1,189,193	-	580,058	576,833	-	609,136	49%
350 2018 Fire Station #9 Bond Debt Service	345,307	-	175,941	173,866	-	169,366	51%
672 Century Center Energy Conservation Debt Svc	406,711	203,185	203,185	205,388	-	203,526	50%
752 South Bend Redevelopment Authority	2,858,669	-	1,231,478	1,235,778	-	1,627,191	43%
755 South Bend Building Corporation	2,307,705	-	2,092,476	1,433,563	-	215,229	91%
756 2015 Smart Streets Bond Debt Service	1,712,819	1,650	855,884	855,884	-	856,935	50%
757 2015 Parks Bond Debt Service	374,382	-	185,516	188,891	-	188,866	50%
760 2017 Eddy Street Commons Bond Debt Service	1,710,875	-	744,500	648,125	-	966,375	44%
Total Debt Service Funds	10,905,661	204,835	6,069,037	5,318,326	-	4,836,624	56%

City of South Bend
Monthly Fund Financials
Expenditure Summary
April 30, 2021

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
Capital Funds							
287 Fire Department Capital	3,686,776	4,750	614,220	602,775	1,732,777	1,339,779	64%
401 Coveleski Stadium Capital	30,000	-	-	12,990	3,533	26,467	12%
406 Cumulative Capital Development	397,118	48,541	103,602	115,244	1,419	292,097	26%
407 Cumulative Capital Improvement	262,145	21,845	87,385	83,336	-	174,760	33%
412 Major Moves Construction	747,059	31,089	38,599	645,517	258,460	450,000	40%
416 Morris Performing Arts Center Capital	51,625	-	-	90,471	11,958	39,667	23%
450 Palais Royale Historic Preservation	35,000	-	-	34,160	-	35,000	0%
451 2018 Fire Station #9 Bond Capital	-	-	-	62,840	-	-	0%
453 2018 Zoo Bond Capital	-	-	-	14,603	-	-	0%
455 2021 Infrastructure Bond Capital	-	-	-	-	992,863	(992,863)	0%
471 2017 Parks Bond Capital	5,459,738	110,416	468,347	252,523	3,763,469	1,227,922	78%
750 Equipment/Vehicle Leasing	-	-	-	667,730	-	-	0%
759 2017 Eddy Street Commons Bond Capital	25,681	-	-	528,622	-	25,681	0%
Total Capital Funds	10,695,142	216,640	1,312,153	3,110,811	6,764,479	2,618,510	76%
Enterprise Funds							
288 Emergency Medical Services Operating	707,215	-	607,079	93,097	-	100,136	86%
600 Consolidated Building Fund	1,693,808	140,902	591,744	509,540	3,818	1,098,246	35%
601 Parking Garages	1,240,895	49,126	216,175	569,317	35,468	989,252	20%
610 Solid Waste Operations	6,539,740	591,302	2,090,312	1,790,372	732,865	3,716,562	43%
611 Solid Waste Capital	1,440,255	76,259	385,686	434,766	375,000	679,569	53%
620 Water Works Operations	22,233,330	1,753,794	6,874,588	6,717,406	1,184,383	14,174,359	36%
622 Water Works Capital	6,264,442	42,292	250,750	250,287	2,355,799	3,657,893	42%
624 Water Works Customer Deposit	17,381	1,899	3,723	8,457	-	13,658	21%
625 Water Works Sinking (Debt Service)	1,535,817	1,068	1,171	5,508	-	1,534,646	0%
626 Water Works Bond Reserve	20,000	2,074	4,075	-	-	15,925	20%
629 Water Works Operations & Maintenance Reserve	41,884	4,349	8,544	19,128	-	33,340	20%
640 Sewer Repair Insurance	662,402	76,879	266,599	233,084	4,399	391,404	41%
641 Sewage Works Operations	46,284,962	4,467,121	14,190,395	15,953,085	2,702,897	29,391,671	36%
642 Sewage Works Capital	13,278,180	332,694	371,180	1,996,043	7,644,625	5,262,374	60%
643 Sewage Works Operations & Maintenance Reserve	75,112	8,289	16,283	36,545	-	58,829	22%
649 Sewage Sinking (Debt Service)	7,694,771	1,850	1,850	2,400	-	7,692,921	0%
653 Sewage Debt Service Reserve	-	-	-	-	-	-	0%
654 Sewage Works Customer Deposit	5,578	1,095	2,050	2,858	-	3,528	37%
667 Storm Sewer Fund	1,789,594	2,402	143,283	23,426	298,472	1,347,838	25%
670 Century Center Operations	4,233,454	239,672	826,858	1,124,991	20,152	3,386,444	20%
671 Century Center Capital	-	-	-	-	-	-	0%
Total Enterprise Funds	115,758,820	7,793,068	26,852,345	29,770,312	15,357,878	73,548,595	36%
Internal Service Funds							
222 Central Services	8,855,897	736,616	2,674,733	2,289,568	2,726	6,178,439	30%
224 Central Services Capital	128,212	4,245	84,508	91,826	12,377	31,327	76%
226 Liability Insurance	4,792,282	241,158	718,211	1,066,178	208,890	3,865,182	19%
278 Police Take Home Vehicle	50,000	105	270	55,722	-	49,730	1%
279 IT / Innovation / 311 Call Center	10,431,838	534,652	3,012,542	2,479,214	1,295,766	6,123,531	41%
711 Self-Funded Employee Benefits	18,740,402	1,337,862	5,664,046	5,398,493	684,993	12,391,363	34%
713 Unemployment Compensation	55,000	2,648	22,061	20,184	-	32,939	40%
714 Parental Leave Fund	253,846	8,544	45,959	39,794	-	207,887	18%
Total Internal Service Funds	43,307,478	2,865,830	12,222,329	11,440,978	2,204,752	28,880,398	33%
Fiduciary Funds							
701 Fire Pension	4,496,259	339,276	1,375,038	1,434,937	-	3,121,221	31%
702 Police Pension	6,057,740	496,414	2,033,048	2,199,950	-	4,024,692	34%
Total Fiduciary Funds	10,553,999	835,690	3,408,086	3,634,888	-	7,145,913	32%
Total City Controlled Funds	375,854,322	26,049,794	101,468,582	98,665,772	41,467,415	232,918,327	38%

City of South Bend
Monthly Fund Financials
Expenditure Summary
April 30, 2021

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
Redevelopment Commission Controlled Funds							
Tax Increment Financing Funds							
324 TIF - River West Development Area (Airport)	27,514,708	455,153	7,057,020	8,553,573	4,361,778	16,095,910	42%
422 TIF - West Washington	358,843	1,600	2,118	33,885	268,029	88,696	75%
429 TIF - River East Development Area (NE Dev)	3,216,913	395,845	542,585	929,707	1,840,125	834,203	74%
430 TIF - Southside Development Area #1	5,018,516	51,365	385,343	89,912	639,709	3,993,465	20%
435 TIF - Douglas Road	90,283	3,808	5,175	45,083	10,932	74,175	18%
436 TIF - River East Residential Area (NE Res)	5,583,681	673,180	3,105,948	2,131,789	-	2,477,733	56%
Total Tax Increment Financing Funds	41,782,944	1,580,950	11,098,188	11,783,948	7,120,574	23,564,182	44%
Redevelopment Funds							
433 Redevelopment General	813,297	13,950	491,515	693,522	176,427	145,354	82%
439 Certified Technology Park	-	-	-	-	-	-	0%
452 2018 TIF Park Bond Capital	2,578,007	7,637	60,665	723,550	2,333,577	183,764	93%
454 Airport Urban Enterprise Zone	-	-	-	-	-	-	0%
Total Redevelopment Funds	3,391,303	21,587	552,181	1,417,073	2,510,004	329,118	90%
Debt Service Funds							
315 Airport 2003 Debt Reserve	40,000	1,554	3,052	6,850	-	36,948	8%
328 SBCDA 2003 Debt Reserve	50,000	2,598	5,103	11,452	-	44,897	10%
351 2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
352 2019 South Shore Double Tracking Debt Service	1,027,750	-	512,875	-	-	514,875	50%
353 2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	0%
Total Debt Service Funds	1,117,750	4,151	521,030	18,302	-	596,720	47%
Total Redevelopment Commission Funds	46,291,997	1,606,689	12,171,398	13,219,323	9,630,579	24,490,020	47%
Grand Total	422,146,319	27,656,483	113,639,980	111,885,095	51,097,994	257,408,347	39%

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

City of South Bend
Revenue by Type Report

Period Ending: April 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Taxes															
Property Taxes															
Civil City	-	-	-	-	-	-	-	-	-	-	-	-	-	50,060,205	0%
TIF Districts	-	-	-	-	-	-	-	-	-	-	-	-	-	27,016,823	0%
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	77,077,028	0%
Local Income Tax															
LIT Certified Shares	1,076,071	1,076,071	1,076,071	1,076,071	-	-	-	-	-	-	-	-	4,304,285	12,912,855	33%
LIT for Economic Development	1,059,543	1,048,889	1,048,889	1,048,889	-	-	-	-	-	-	-	-	4,206,209	12,714,514	33%
LIT for Public Safety	757,860	757,860	757,860	757,860	-	-	-	-	-	-	-	-	3,031,439	9,094,317	33%
LIT for Redevelopment	92	92	92	92	-	-	-	-	-	-	-	-	366	1,099	33%
Sub Total	2,893,565	2,882,911	2,882,911	2,882,911	-	-	-	-	-	-	-	-	11,542,300	34,722,785	33%
Total Taxes	2,893,565	2,882,911	2,882,911	2,882,911	-	-	-	-	-	-	-	-	11,542,300	111,799,813	10%
Intergovernmental Revenue															
St Joseph County (Remitted by)															
Auto Excise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	3,691,887	0%
Commercial Vehicle Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	838,010	0%
Hotel Motel Tax	540,187	-	-	191,500	-	-	-	-	-	-	-	-	731,687	1,255,937	58%
Sub Total	540,187	-	-	191,500	-	-	-	-	-	-	-	-	731,687	5,785,834	13%
State Shared Revenue															
Liquor Excise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000	0%
Liquor Gallonage Tax	65,691	-	-	61,643	-	-	-	-	-	-	-	-	127,334	229,407	56%
Cigarette Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	288,334	0%
Gasoline Tax	468,382	500,477	521,342	517,482	-	-	-	-	-	-	-	-	2,007,683	5,621,962	36%
Wheel Tax	140,003	110,670	174,810	199,428	-	-	-	-	-	-	-	-	624,911	2,000,000	31%
State Pension Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-	10,591,094	0%
Sub Total	674,076	611,147	696,152	778,553	-	-	-	-	-	-	-	-	2,759,928	18,810,797	15%
Grants															
Federal Grants	33,327	442,874	542,832	1,305,330	-	-	-	-	-	-	-	-	2,324,363	18,465,231	13%
State Grants	23,785	-	141,622	22,507	-	-	-	-	-	-	-	-	187,914	246,238	76%
Sub Total	57,112	442,874	684,454	1,327,837	-	-	-	-	-	-	-	-	2,512,277	18,711,469	13%
Other Intergovernmental															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	5,550	-	-	-	-	-	-	-	-	-	-	5,550	68,550	8%
Federal Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	0%
State Seized Drug	-	808	3,416	8,888	-	-	-	-	-	-	-	-	13,112	10,000	131%
Sub Total	-	36,358	3,416	8,888	-	-	-	-	-	-	-	-	48,662	133,550	36%
Total Intergovernmental Revenue	1,271,375	1,090,379	1,384,022	2,306,777	-	-	-	-	-	-	-	-	6,052,554	43,441,650	14%
Licenses & Permits															
Business															
Business Licenses	12,517	21,063	17,002	13,475	-	-	-	-	-	-	-	-	64,056	104,025	62%
Taxi Cab Licensing	21	55	55	370	-	-	-	-	-	-	-	-	501	2,700	19%
Sub Total	12,538	21,118	17,057	13,845	-	-	-	-	-	-	-	-	64,557	106,725	60%
Nonbusiness															
Lawn Parking	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Engineering	3,150	13,280	11,460	17,265	-	-	-	-	-	-	-	-	45,155	127,000	36%
Right-of-Way Closures	-	-	250	250	-	-	-	-	-	-	-	-	500	3,000	17%
Fire Dept-Building Plan Review	706	1,133	2,656	1,856	-	-	-	-	-	-	-	-	6,351	24,000	26%
Building Department	124,091	85,198	129,678	124,315	-	-	-	-	-	-	-	-	463,282	1,772,552	26%
SBARC - Pet Licenses	2,820	3,055	4,655	5,485	-	-	-	-	-	-	-	-	16,015	31,200	51%
Sub Total	130,767	102,666	148,699	149,171	-	-	-	-	-	-	-	-	531,303	1,967,752	27%
Total Licenses & Permits	143,305	123,784	165,756	163,015	-	-	-	-	-	-	-	-	595,860	2,074,477	29%

City of South Bend
Revenue by Type Report

Period Ending: April 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
General Government															
Plan Commission Charges	-	350	650	350	-	-	-	-	-	-	-	-	1,350	4,100	33%
Copies of Public Records	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	0%
Blueprints/Copies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Historic Preserv Certificate of Approval	60	120	180	340	-	-	-	-	-	-	-	-	700	1,920	36%
IT Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	60	470	830	690	-	-	-	-	-	-	-	-	2,050	7,220	28%
Public Safety															
Accident Report Copies	5,986	6,349	7,126	7,489	-	-	-	-	-	-	-	-	26,950	89,000	30%
Gun Permit Applications	6,641	4,758	6,790	7,082	-	-	-	-	-	-	-	-	25,271	45,000	56%
Traffic Signal Maintenance	13,457	13,457	-	73,065	-	-	-	-	-	-	-	-	99,979	224,670	45%
ND Special Event Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000	0%
Regional Academy Tuition	-	8,400	1,950	7,600	-	-	-	-	-	-	-	-	17,950	20,000	90%
River Rescue School Tuition	31,850	-	-	450	-	-	-	-	-	-	-	-	32,300	90,000	36%
Fire Training Center Tuition	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Emergency Medical Service	218,556	219,951	220,674	280,859	-	-	-	-	-	-	-	-	940,041	3,000,000	31%
Medicaid Reimbursements	-	-	-	590,368	-	-	-	-	-	-	-	-	590,368	443,000	133%
Neo Natal Revenue	-	-	126	(126)	-	-	-	-	-	-	-	-	-	-	NA
EMS for County	-	476,340	-	158,780	-	-	-	-	-	-	-	-	635,120	1,837,850	35%
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Crime Lab Services	813	2,369	1,963	1,400	-	-	-	-	-	-	-	-	6,544	-	NA
EMS Late Payment Interest	-	1,979	1,191	1,147	-	-	-	-	-	-	-	-	4,316	-	NA
Misc Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Sub Total	277,303	733,603	239,819	1,128,113	-	-	-	-	-	-	-	-	2,378,838	5,975,020	40%
Highways & Streets															
Sale of Signs/Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	0%
Culture & Recreation															
Morris Performing Arts Center	1,293	-	-	8,004	-	-	-	-	-	-	-	-	9,297	835,000	1%
Palais Royale Ballroom	14,903	5,530	21,902	7,256	-	-	-	-	-	-	-	-	49,591	150,400	33%
Parks & Recreation	197,197	107,814	228,135	233,107	-	-	-	-	-	-	-	-	766,253	2,731,450	28%
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Century Center	15,521	12,117	123,098	45,048	-	-	-	-	-	-	-	-	195,784	2,650,000	7%
Sub Total	228,914	125,460	373,136	293,415	-	-	-	-	-	-	-	-	1,020,925	6,396,850	16%
Health - Animal Care & Control															
Pet Impound Reclaim Fee	210	145	405	945	-	-	-	-	-	-	-	-	1,705	6,300	27%
Pet Adoption Fees	1,386	1,707	1,110	2,044	-	-	-	-	-	-	-	-	6,247	32,000	20%
Pick Up Fees	40	-	-	50	-	-	-	-	-	-	-	-	90	550	16%
Pet Micro Chipping	300	110	320	580	-	-	-	-	-	-	-	-	1,310	3,325	39%
Vet Expenses	190	65	247	630	-	-	-	-	-	-	-	-	1,133	2,025	56%
Pet Euthanasia	20	20	20	20	-	-	-	-	-	-	-	-	80	-	NA
Animal Surrenders	460	280	1,000	880	-	-	-	-	-	-	-	-	2,620	8,000	33%
Cremation	348	-	51	178	-	-	-	-	-	-	-	-	577	525	110%
Rabies Specimin Prep	-	-	60	-	-	-	-	-	-	-	-	-	60	525	11%
Sub Total	2,954	2,327	3,213	5,327	-	-	-	-	-	-	-	-	13,821	53,250	26%

City of South Bend
Revenue by Type Report

Period Ending: April 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Other															
DCI Staff Contracts	6,500	485,527	121,664	50,732	-	-	-	-	-	-	-	-	664,422	840,146	79%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	102,331	62,416	73,522	81,091	-	-	-	-	-	-	-	-	319,360	900,000	35%
Parking-Century Center	1,280	1,125	14,860	3,460	-	-	-	-	-	-	-	-	20,725	100,000	21%
Central Services-Internal Customers	498,636	475,798	630,557	540,064	-	-	-	-	-	-	-	-	2,145,055	7,931,504	27%
Central Services-External Customers	18,366	29,893	29,647	-	-	-	-	-	-	-	-	-	77,906	674,199	12%
Employee & Employer Assessments	1,350,100	1,325,420	1,353,323	1,332,060	-	-	-	-	-	-	-	-	5,360,902	16,280,231	33%
Sub Total	1,977,212	2,380,179	2,223,573	2,007,407	-	-	-	-	-	-	-	-	8,588,370	26,761,080	32%
Sanitation															
Trash Collection/Residential	566,808	444,281	437,845	438,116	-	-	-	-	-	-	-	-	1,887,050	4,458,200	42%
Trash Collection/Commercial	12,966	9,090	9,055	9,248	-	-	-	-	-	-	-	-	40,359	92,987	43%
Trash Collection/Apt 2 Units	4,648	3,825	3,639	3,777	-	-	-	-	-	-	-	-	15,889	44,200	36%
Trash Collection/Apt 3 Units	2,329	1,742	1,706	1,706	-	-	-	-	-	-	-	-	7,483	21,100	35%
Trash Collection/Apt 4 Units	2,485	2,166	2,134	2,111	-	-	-	-	-	-	-	-	8,896	24,000	37%
Trash Collection/Seniors	17,551	96	300	258	-	-	-	-	-	-	-	-	18,206	340,000	5%
Trash Collection/Special Pickup	2,700	1,760	2,638	3,080	-	-	-	-	-	-	-	-	10,178	32,000	32%
Trash Collection/Yard Waste Pickup	-	-	90	130	-	-	-	-	-	-	-	-	220	250	88%
Trash Collection/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Misc/Additional Trash Totes	15,049	(1,344)	(441)	86	-	-	-	-	-	-	-	-	13,350	162,000	8%
Misc/Return Trip Customer Error	2,525	1,530	1,730	1,110	-	-	-	-	-	-	-	-	6,895	5,000	138%
Misc/Contamination Fee	-	-	-	10	-	-	-	-	-	-	-	-	10	500	2%
Misc/Tote Replacement Fee	400	300	400	250	-	-	-	-	-	-	-	-	1,350	3,000	45%
Misc/Trash Start Fee	5,104	2,810	3,570	4,100	-	-	-	-	-	-	-	-	15,584	48,000	32%
Misc/Yard Waste Totes	-	-	2	35,442	-	-	-	-	-	-	-	-	35,444	260,000	14%
Sub Total	632,564	466,256	462,668	499,424	-	-	-	-	-	-	-	-	2,060,912	5,506,237	37%
Utilities - Water															
Metered Sales/Residential	899,835	604,003	651,414	621,685	-	-	-	-	-	-	-	-	2,776,937	7,807,505	36%
Metered Sales/Commercial	245,452	172,629	187,410	189,675	-	-	-	-	-	-	-	-	795,165	2,536,515	31%
Metered Sales/Industrial	35,083	18,277	43,275	27,680	-	-	-	-	-	-	-	-	124,315	485,540	26%
Metered Sales/Multi Family	131,843	96,662	108,130	106,551	-	-	-	-	-	-	-	-	443,186	1,211,773	37%
Bulk Sales/Olive St	29	29	-	-	-	-	-	-	-	-	-	-	58	7,000	1%
Metered Sales/Institution	13,811	10,230	9,261	9,961	-	-	-	-	-	-	-	-	43,262	131,355	33%
Public Fire Protection	256,006	218,316	216,704	264,338	-	-	-	-	-	-	-	-	955,364	2,553,185	37%
Private Fire Protection	(2,112)	37,839	38,077	37,978	-	-	-	-	-	-	-	-	111,782	480,120	23%
Sales to Public Authorities	39,481	34,170	32,054	28,557	-	-	-	-	-	-	-	-	134,262	282,805	47%
Irrigation Sales	14,502	3,152	1,548	8,995	-	-	-	-	-	-	-	-	28,197	1,354,840	2%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	187,000	0%
Other Water/Misc Service	18,645	9,884	13,544	14,714	-	-	-	-	-	-	-	-	56,787	465,500	12%
Backflow Prevention Insp.	17,675	22,725	20,275	10,125	-	-	-	-	-	-	-	-	70,800	159,200	44%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	1,350	-	434	-	-	-	-	-	-	-	-	-	1,784	16,200	11%
Revenue From Cut Off Fees	-	150	375	525	-	-	-	-	-	-	-	-	1,050	5,000	21%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	44,000	0%
Water Leak Insurance	119,606	89,335	88,159	88,064	-	-	-	-	-	-	-	-	385,165	1,041,115	37%
System Development Fee	444	62,423	3,001	7,703	-	-	-	-	-	-	-	-	73,570	210,000	35%
Sub Total	1,791,649	1,379,824	1,413,660	1,416,551	-	-	-	-	-	-	-	-	6,001,683	18,978,653	32%

City of South Bend
Revenue by Type Report

Period Ending: April 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Utilities - Sewage															
Metered Sales/Residential	2,306,914	1,744,705	1,735,503	1,713,690	-	-	-	-	-	-	-	-	7,500,813	19,086,367	39%
Metered Sales/Commercial	722,542	628,267	567,277	602,329	-	-	-	-	-	-	-	-	2,520,414	7,285,095	35%
Metered Sales/Industrial	364,003	464,185	406,552	419,021	-	-	-	-	-	-	-	-	1,653,761	5,194,000	32%
Metered Sales/Multi Family	297,204	257,940	262,684	254,823	-	-	-	-	-	-	-	-	1,072,651	3,031,160	35%
Metered Sales/Institution	32,407	25,676	26,010	25,117	-	-	-	-	-	-	-	-	109,210	288,120	38%
Sales to Public Authority	90,872	70,069	76,152	73,872	-	-	-	-	-	-	-	-	310,965	1,081,410	29%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	194,545	0%
Whsl Meter/New Carlisle	22,739	-	-	-	-	-	-	-	-	-	-	-	22,739	245,857	9%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	327,195	0%
Dumping Fees	3,903	3,815	1,033	3,605	-	-	-	-	-	-	-	-	12,355	22,116	56%
Organic Resources	16,991	150	14,556	6,661	-	-	-	-	-	-	-	-	38,358	59,780	64%
Laboratory Service Fees	-	15	-	-	-	-	-	-	-	-	-	-	15	1,500	1%
Discharge Permit Fees	3,500	1,750	-	-	-	-	-	-	-	-	-	-	5,250	5,500	95%
System Development Fee	1,069	151,503	10,324	18,568	-	-	-	-	-	-	-	-	181,463	294,000	62%
Sewer Repair Insurance	65,905	49,318	48,696	48,653	-	-	-	-	-	-	-	-	212,572	579,500	37%
Sewer Repair Deductible	10,271	6,217	11,765	7,149	-	-	-	-	-	-	-	-	35,402	65,605	54%
Misc Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	194,040	0%
RINS Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	0%
Disconnect Program Fee	10,729	(8,808)	-	-	-	-	-	-	-	-	-	-	1,921	-	NA
Storm Water Fees	117,908	87,317	85,389	85,478	-	-	-	-	-	-	-	-	376,091	1,013,477	37%
Storm Water Fees/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	7,200	0%
Organic Resources-Mulch/Compost	35	-	6,946	12,682	-	-	-	-	-	-	-	-	19,664	51,940	38%
Clean Air/ReLeaf	51,483	38,089	37,556	37,531	-	-	-	-	-	-	-	-	164,658	451,610	36%
Sub Total	4,118,473	3,520,208	3,290,442	3,309,178	-	-	-	-	-	-	-	-	14,238,302	39,525,017	36%
Total Charges for Services	9,029,129	8,608,326	8,007,341	8,660,106	-	-	-	-	-	-	-	-	34,304,902	103,211,327	33%

Fines, Forfeitures, & Fees															
General															
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	0%
Bad Checks Fines	11	20	10	12	-	-	-	-	-	-	-	-	53	725	7%
Credit Reports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Court Fees	-	1,344	-	1,322	-	-	-	-	-	-	-	-	2,666	10,000	27%
Plan Commission Application Fee	250	2,700	1,600	2,400	-	-	-	-	-	-	-	-	6,950	18,480	38%
Zoning Appeals Application Fee	650	125	700	1,425	-	-	-	-	-	-	-	-	2,900	12,360	23%
Zoning Admin Fees	1,100	750	1,050	1,600	-	-	-	-	-	-	-	-	4,500	8,000	56%
Zoning Admin Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Tax Abatement Admin Fees	-	-	2,913	1,956	-	-	-	-	-	-	-	-	4,869	15,000	32%
Test Filing Fees	50	200	250	200	-	-	-	-	-	-	-	-	700	-	NA
Econ Dev-CDBG Loan Late Fees	-	-	-	10	-	-	-	-	-	-	-	-	10	-	NA
Sub Total	2,061	5,139	6,523	8,925	-	-	-	-	-	-	-	-	22,648	75,565	30%
Code Enforcement															
Vacant Bldg Registration	-	-	-	-	-	-	-	-	-	-	-	-	-	12,900	0%
Landlord Registration Fee	20	5	-	5	-	-	-	-	-	-	-	-	30	-	NA
Rental Unit Safety Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	0%
Demolition & Boarding	3,098	4,325	4,317	4,378	-	-	-	-	-	-	-	-	16,118	98,200	16%
Collections	449	2,491	2,008	1,250	-	-	-	-	-	-	-	-	6,198	3,600	172%
Environmental Violations	24,439	10,500	22,026	14,383	-	-	-	-	-	-	-	-	71,347	131,000	54%
Ordinance Violation	650	-	2,900	7,600	-	-	-	-	-	-	-	-	11,150	48,400	23%
Animal Ordinance Violation	19,610	28,495	(44,295)	2,017	-	-	-	-	-	-	-	-	5,827	-	NA
Forfeitures-Civil Penalties	425	1,038	985	10,012	-	-	-	-	-	-	-	-	12,460	121,000	10%
Sub Total	48,690	46,854	(12,058)	39,645	-	-	-	-	-	-	-	-	123,131	515,100	24%

City of South Bend
Revenue by Type Report

Period Ending: April 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Fines, Forfeitures, & Fees															
Parking															
Street Parking Fines	2,761	2,432	4,140	6,436	-	-	-	-	-	-	-	-	15,770	61,300	26%
Public Safety															
False Alarms Fine	4,173	11,366	3,712	2,023	-	-	-	-	-	-	-	-	21,274	100,000	21%
Noise Ordinance	115	95	70	20	-	-	-	-	-	-	-	-	300	1,000	30%
Curfew Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	200	0%
Impound Towing Fees	530	620	740	570	-	-	-	-	-	-	-	-	2,460	10,000	25%
Sub Total	4,818	12,081	4,522	2,613	-	-	-	-	-	-	-	-	24,034	111,200	22%
Total Fines, Forfeitures, & Fees	58,330	66,506	3,127	57,619	-	-	-	-	-	-	-	-	185,582	763,165	24%
Other Income															
Miscellaneous Revenue															
Miscellaneous Revenue	51,848	106,822	37,233	100,461	-	-	-	-	-	-	-	-	296,364	457,320	65%
Sale of Scrap Metal	3,876	2,116	3,590	1,476	-	-	-	-	-	-	-	-	11,059	23,442	47%
Bond Interest Rebate	-	-	-	45,718	-	-	-	-	-	-	-	-	45,718	88,057	52%
Bosch Principal Income	-	-	17,736	-	-	-	-	-	-	-	-	-	17,736	69,632	25%
Bosch Interest Income IDFA	-	-	267	-	-	-	-	-	-	-	-	-	267	2,379	11%
Origination Fees	-	-	-	7,750	-	-	-	-	-	-	-	-	7,750	7,000	111%
Loan Servicing Fees	8,703	7,908	-	-	-	-	-	-	-	-	-	-	16,611	17,000	98%
Sub Total	64,427	116,846	58,826	155,405	-	-	-	-	-	-	-	-	395,505	664,830	59%
Bank Account Interest	247,262	74,427	67,151	385,080	-	-	-	-	-	-	-	-	773,920	2,401,017	32%
Rental of Property	2,047	20,300	20,761	7,063	-	-	-	-	-	-	-	-	50,171	121,387	41%
Donations	548,608	1,502	609,311	994	-	-	-	-	-	-	-	-	1,160,415	3,849,306	30%
3rd Party Revenue															
Cable TV Franchise Fees	-	-	162,574	-	-	-	-	-	-	-	-	-	162,574	700,000	23%
AT&T Franchise Fees	-	-	-	35,160	-	-	-	-	-	-	-	-	35,160	135,000	26%
Sub Total	-	-	162,574	35,160	-	-	-	-	-	-	-	-	197,735	835,000	24%
Total Other Income	862,344	213,075	918,624	583,702	-	-	-	-	-	-	-	-	2,577,746	7,871,540	33%
Reimbursements															
Outside															
Miscellaneous Reimbursements	645	9,160	3,926	(96,588)	-	-	-	-	-	-	-	-	(82,857)	20,250	-409%
Insurance Claim	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	0%
IT Services	6,471	6,377	6,471	6,471	-	-	-	-	-	-	-	-	25,788	77,647	33%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	0%
Lamppost Program	-	-	-	1,350	-	-	-	-	-	-	-	-	1,350	-	NA
Energy Rebates	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	0%
Repair Reimbursement	75	-	75	8,604	-	-	-	-	-	-	-	-	8,754	-	NA
Salary/Overtime Reimb	2,574	9,900	8,421	3,140	-	-	-	-	-	-	-	-	24,034	387,000	6%
Diesel Tax Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Pharmacy Rebates	-	340,848	31,192	30,441	-	-	-	-	-	-	-	-	402,480	375,000	107%
Beck's Lake Reimbursement	-	-	8,114	-	-	-	-	-	-	-	-	-	8,114	-	NA
EPA Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	9,764	366,284	58,200	(46,582)	-	-	-	-	-	-	-	-	387,665	996,697	39%
Departmental															
Miscellaneous Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Electric Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Natural Gas Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sewer Cut/Repair for Water Works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Total Reimbursements	9,764	366,284	58,200	(46,582)	-	-	-	-	-	-	-	-	387,665	996,697	39%

City of South Bend
Revenue by Type Report

Period Ending: April 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Other Sources															
Interfund Transfers & Fixed Cost Allocations															
Interfund Transfers In	6,435,249	3,433,527	3,548,093	3,444,470	-	-	-	-	-	-	-	-	16,861,339	47,535,442	35%
PILOT	512,861	512,860	512,860	512,860	-	-	-	-	-	-	-	-	2,051,441	6,154,321	33%
Administration Cost Allocation	696,661	696,674	696,674	696,674	-	-	-	-	-	-	-	-	2,786,683	8,360,075	33%
IT Cost Allocation	760,815	760,821	760,821	760,821	-	-	-	-	-	-	-	-	3,043,278	9,129,846	33%
Liability Insurance Allocation	272,054	272,086	272,086	272,086	-	-	-	-	-	-	-	-	1,088,312	3,265,000	33%
Payroll Cost Allocation	206,352	206,348	206,348	206,348	-	-	-	-	-	-	-	-	825,396	2,506,180	33%
Facilities Management Allocation	10,818	10,797	10,797	10,797	-	-	-	-	-	-	-	-	43,209	129,585	33%
Utility Customer Service Mgmt Allocatio	147,022	147,019	147,019	147,019	-	-	-	-	-	-	-	-	588,079	1,764,231	33%
Sub Total	9,041,832	6,040,132	6,154,698	6,051,075	-	-	-	-	-	-	-	-	27,287,737	78,844,680	35%
Sale of Assets															
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	13,000	0%
Sale of Non-Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sale of Property	1,000	24,993	-	-	-	-	-	-	-	-	-	-	25,993	100,000	26%
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Sub Total	1,000	24,993	-	-	-	-	-	-	-	-	-	-	25,993	123,000	21%
Issuance of Debt															
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Bond Proceeds	-	-	-	76,100	-	-	-	-	-	-	-	-	76,100	-	NA
Premium on Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	-	-	-	76,100	-	-	-	-	-	-	-	-	76,100	-	NA
Refunds															
Refunds	273	3,622	5,874	60,359	-	-	-	-	-	-	-	-	70,128	-	NA
Specific Stop Loss	-	-	-	133,739	-	-	-	-	-	-	-	-	133,739	10,000	1337%
Utility Receipts Tax Refund	-	-	-	10,695	-	-	-	-	-	-	-	-	10,695	10,695	100%
Sub Total	273	3,622	5,874	204,793	-	-	-	-	-	-	-	-	214,561	20,695	1037%
Other															
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Interfund Loan - Principal Income	6,000	211,261	-	6,000	-	-	-	-	-	-	-	-	223,261	451,038	49%
Interfund Loan - Interest Income	-	35,403	-	-	-	-	-	-	-	-	-	-	35,403	66,291	53%
Other Loan - Principal Income	429	5,931	611	2,922	-	-	-	-	-	-	-	-	9,893	31,996	31%
Other Loan - Interest Income	-	-	-	417	-	-	-	-	-	-	-	-	417	-	NA
Sub Total	6,429	252,595	611	9,339	-	-	-	-	-	-	-	-	268,973	549,325	49%
Total Other Sources	9,049,534	6,321,342	6,161,183	6,341,306	-	-	-	-	-	-	-	-	27,873,365	79,537,700	35%
Revenue Total	23,317,346	19,672,607	19,581,165	20,948,855	-	-	-	-	-	-	-	-	83,519,973	349,696,369	24%

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
General Fund																
General Government																
Mayor	101	73,215	65,435	75,228	98,307	-	-	-	-	-	-	-	-	312,185	1,006,485	31%
Community Initiatives	101	14,825	28,771	350,437	34,534	-	-	-	-	-	-	-	-	428,567	1,290,881	33%
Clerk	101	52,635	54,274	45,970	59,562	-	-	-	-	-	-	-	-	212,442	668,839	32%
Community Police Review Office	101	-	-	-	-	-	-	-	-	-	-	-	-	-	123,530	0%
Common Council	101	27,616	55,413	34,572	51,579	-	-	-	-	-	-	-	-	169,180	737,921	23%
General City	101	-	-	43,000	-	-	-	-	-	-	-	-	-	43,000	43,000	100%
Controller' Office	101	162,116	161,321	180,742	214,656	-	-	-	-	-	-	-	-	718,835	2,309,428	31%
Human Resources	101	55,358	49,024	54,884	74,531	-	-	-	-	-	-	-	-	233,797	734,444	32%
Diversity & Inclusion	101	31,137	32,682	29,936	44,969	-	-	-	-	-	-	-	-	138,724	700,014	20%
Human Rights	101	19,745	22,471	21,853	25,909	-	-	-	-	-	-	-	-	89,978	438,995	20%
Legal	101	118,717	115,419	123,427	152,534	-	-	-	-	-	-	-	-	510,097	1,559,166	33%
Sub Total		555,364	584,810	960,050	756,581	-	-	-	-	-	-	-	-	2,856,805	9,612,703	30%
Public Works																
Engineering	101	262,290	251,902	235,407	311,482	-	-	-	-	-	-	-	-	1,061,080	3,516,584	30%
Office of Sustainability	101	1,677	1,679	1,679	4,679	-	-	-	-	-	-	-	-	9,714	226,136	4%
AmenCorps Grant Program	101	22,699	22,800	22,938	32,103	-	-	-	-	-	-	-	-	100,540	431,824	23%
Sub Total		286,666	276,380	260,024	348,264	-	-	-	-	-	-	-	-	1,171,334	4,174,544	28%
Public Safety																
Police	101	2,463,331	2,335,463	2,420,377	3,026,710	-	-	-	-	-	-	-	-	10,245,881	30,712,105	33%
Crime Lab	101	54,445	56,520	50,186	62,916	-	-	-	-	-	-	-	-	224,068	798,425	28%
Fire	101	2,114,952	1,946,682	2,061,821	2,782,873	-	-	-	-	-	-	-	-	8,906,328	26,552,821	34%
EMS	101	64,246	63,033	54,728	60,370	-	-	-	-	-	-	-	-	242,377	816,358	30%
Fire Training Center	101	2,553	-	2,364	794	-	-	-	-	-	-	-	-	5,711	148,000	4%
Sub Total		4,699,527	4,401,697	4,589,476	5,933,664	-	-	-	-	-	-	-	-	19,624,364	59,027,708	33%
Arts & Culture																
Morris PAC	101	76,560	68,405	81,945	108,769	-	-	-	-	-	-	-	-	335,678	1,388,573	24%
Palais Royale	101	17,172	9,582	13,544	13,554	-	-	-	-	-	-	-	-	53,852	225,756	24%
Sub Total		93,731	77,987	95,489	122,323	-	-	-	-	-	-	-	-	389,530	1,614,330	24%
Total General Fund		5,635,288	5,340,875	5,905,038	7,160,831	-	-	-	-	-	-	-	-	24,042,033	74,429,285	32%

Venues, Parks & Arts																
Parks & Recreation																
Park Administration	201	137,889	120,770	112,863	131,681	-	-	-	-	-	-	-	-	503,203	1,601,596	31%
Park Maintenance	201	547,125	484,603	510,762	737,946	-	-	-	-	-	-	-	-	2,280,436	7,278,444	31%
Golf Courses	201	106,682	75,818	173,233	153,247	-	-	-	-	-	-	-	-	508,980	1,539,486	33%
Recreation	201	288,470	161,421	170,904	201,063	-	-	-	-	-	-	-	-	821,858	2,954,292	28%
Marketing & Events	201	66,132	62,736	73,805	100,835	-	-	-	-	-	-	-	-	303,508	1,134,983	27%
Park Projects & Capital	201	9,616	99,009	469	688	-	-	-	-	-	-	-	-	109,781	397,131	28%
Potawatomi Zoo	201	350,161	164	164	350,164	-	-	-	-	-	-	-	-	700,653	701,965	100%
Park Debt	201	-	-	-	4,400	-	-	-	-	-	-	-	-	4,400	5,000	88%
Morris Palais Marketing	273	-	-	-	-	-	-	-	-	-	-	-	-	-	29,984	0%
Morris PAC Self-Promotion	274	-	-	-	-	-	-	-	-	-	-	-	-	-	115,000	0%
Coveleski Stadium Capital	401	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Morris PAC Improvement	416	-	-	-	-	-	-	-	-	-	-	-	-	-	51,625	0%
Palais Historic Preservation	450	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
City Cemetery	730	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Bowman Cemetery	731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		1,506,076	1,004,520	1,042,200	1,680,023	-	-	-	-	-	-	-	-	5,232,819	15,874,506	33%
Parking Garages																
Parking Enforcement	601	332	330	330	310	-	-	-	-	-	-	-	-	1,302	13,962	9%
Parking General Operations	601	78,489	7,229	9,626	7,659	-	-	-	-	-	-	-	-	103,003	573,152	18%
Main Street Garage	601	6,826	9,655	5,620	20,814	-	-	-	-	-	-	-	-	42,915	234,971	18%
Leighton Plaza Garage	601	11,792	10,486	7,574	12,867	-	-	-	-	-	-	-	-	42,719	238,578	18%
Wayne Street Garage	601	6,499	6,695	5,564	7,477	-	-	-	-	-	-	-	-	26,235	180,232	15%
Eddy St Commons Garage	601	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		103,939	34,395	28,714	49,126	-	-	-	-	-	-	-	-	216,175	1,240,895	17%

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Century Center																
Century Center Operations	670	185,124	199,434	202,628	239,672	-	-	-	-	-	-	-	-	826,858	4,233,454	20%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Century Center Energy Saving	672	-	-	-	203,185	-	-	-	-	-	-	-	-	203,185	406,711	50%
Sub Total		185,124	199,434	202,628	442,857	-	-	-	-	-	-	-	-	1,030,043	4,640,165	22%
Total Venues, Parks & Arts		1,795,139	1,238,349	1,273,542	2,172,007	-	-	-	-	-	-	-	-	6,479,037	21,755,566	30%
Public Safety																
Police Department																
Police Seizures	216	19,260	51,783	-	-	-	-	-	-	-	-	-	-	71,043	97,043	73%
Curfew Violations	218	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Law Enforcement Education	220	148,048	31,551	16,730	28,546	-	-	-	-	-	-	-	-	224,876	332,330	68%
Public Safety LOIT - Police	249	347,023	306,344	323,476	488,923	-	-	-	-	-	-	-	-	1,465,766	4,737,560	31%
Police Take Home Vehicle	278	-	-	165	105	-	-	-	-	-	-	-	-	270	50,000	1%
Police Block Grant	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Grants	292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Academy	294	-	-	-	-	-	-	-	-	-	-	-	-	-	17,250	0%
COPS More Grants	295	-	-	8,625	25,273	-	-	-	-	-	-	-	-	33,898	118,033	29%
Drug Enforcement	299	-	-	-	-	-	-	-	-	-	-	-	-	-	28,500	0%
K-9 Unit	705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		514,331	389,678	348,995	542,847	-	-	-	-	-	-	-	-	1,795,852	5,381,716	33%
Fire Department																
Public Safety LOIT - Fire	249	328,355	307,712	314,398	496,564	-	-	-	-	-	-	-	-	1,447,029	4,880,453	30%
Fire Department Capital	287	561,345	-	48,125	4,750	-	-	-	-	-	-	-	-	614,220	3,686,776	17%
EMS Operating Fund	288	607,079	-	-	-	-	-	-	-	-	-	-	-	607,079	707,215	86%
Haz-Mat	289	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Indiana River Rescue	291	(1,300)	1,950	2,243	5,548	-	-	-	-	-	-	-	-	8,441	92,300	9%
Sub Total		1,495,479	309,662	364,767	506,862	-	-	-	-	-	-	-	-	2,676,770	9,376,744	29%
Total Public Safety		2,009,810	699,340	713,762	1,049,709	-	-	-	-	-	-	-	-	4,472,622	14,758,460	30%
Public Works																
Streets																
Motor Vehicle Highway	202	1,909,790	917,821	1,183,120	644,891	-	-	-	-	-	-	-	-	4,655,622	10,899,515	43%
Local Roads & Streets	251	369,450	249,783	313,567	261,492	-	-	-	-	-	-	-	-	1,194,292	4,829,250	25%
LOIT 2016 Special Distribution	257	-	23,927	-	-	-	-	-	-	-	-	-	-	23,927	109,463	22%
Local Road & Bridge Grant	265	778,207	-	360,033	-	-	-	-	-	-	-	-	-	1,138,240	3,395,480	34%
MVH Restricted Fund	266	31,279	143,527	81,664	127,160	-	-	-	-	-	-	-	-	383,629	3,476,587	11%
Major Moves	412	6,587	922	-	31,089	-	-	-	-	-	-	-	-	38,599	747,059	5%
Project Rel.eaf	655	45,025	45,026	44,816	44,761	-	-	-	-	-	-	-	-	179,629	634,287	28%
Sub Total		3,140,338	1,381,008	1,983,200	1,109,393	-	-	-	-	-	-	-	-	7,613,938	24,091,641	32%
Solid Waste																
Solid Waste Operations	610	412,061	350,113	736,836	591,302	-	-	-	-	-	-	-	-	2,090,312	6,539,740	32%
Solid Waste Capital	611	161,823	147,604	-	76,259	-	-	-	-	-	-	-	-	385,686	1,440,255	27%
Sub Total		573,884	497,717	736,836	667,561	-	-	-	-	-	-	-	-	2,475,999	7,979,995	31%
Water Works																
Water Works Operations	620	1,976,533	1,729,387	1,414,873	1,753,794	-	-	-	-	-	-	-	-	6,874,588	22,233,330	31%
Water Works Capital	622	128,880	6,134	73,444	42,292	-	-	-	-	-	-	-	-	250,750	6,264,442	4%
Water Works Deposit	624	1,138	360	327	1,899	-	-	-	-	-	-	-	-	3,723	17,381	21%
Water Works Sinking (Debt Service)	625	2	36	65	1,068	-	-	-	-	-	-	-	-	1,171	1,535,817	0%
Water Works Bond Reserve	626	1,251	392	357	2,074	-	-	-	-	-	-	-	-	4,075	20,000	20%
Water Works Oper & Maint Reserve	629	2,624	822	749	4,349	-	-	-	-	-	-	-	-	8,544	41,884	20%
Sub Total		2,110,429	1,737,131	1,489,816	1,805,476	-	-	-	-	-	-	-	-	7,142,851	30,112,854	24%

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Wastewater/Sewer/Organic Resources																
Sewer Repair Insurance	640	49,434	87,137	53,150	76,879	-	-	-	-	-	-	-	-	266,599	662,402	40%
Sewer Division	641	638,176	461,187	407,204	1,661,137	-	-	-	-	-	-	-	-	3,167,703	8,765,680	36%
Concrete Crew	641	40,163	41,072	40,058	43,078	-	-	-	-	-	-	-	-	164,372	514,138	32%
Wastewater Operations	641	2,594,127	2,461,601	2,623,054	2,624,470	-	-	-	-	-	-	-	-	10,303,251	35,487,470	29%
Organic Resources	641	181,923	144,899	89,810	138,436	-	-	-	-	-	-	-	-	555,068	1,517,674	37%
Sewage Works Capital	642	38,486	-	-	332,694	-	-	-	-	-	-	-	-	371,180	13,278,180	3%
Sewage Works Oper & Maint Reserve	643	5,000	1,566	1,428	8,289	-	-	-	-	-	-	-	-	16,283	75,112	22%
Sewage Works Sinking (Debt Service)	649	-	-	-	1,850	-	-	-	-	-	-	-	-	1,850	7,694,771	0%
Sewage Works Customer Deposit	654	585	187	183	1,095	-	-	-	-	-	-	-	-	2,050	5,578	37%
Sub Total		3,547,894	3,197,649	3,214,887	4,887,928	-	-	-	-	-	-	-	-	14,848,357	68,001,005	22%
Storm Water Fees																
Storm Sewer Fund	667	23,535	42,547	74,799	2,402	-	-	-	-	-	-	-	-	143,283	1,789,594	8%
Sub Total		23,535	42,547	74,799	2,402	-	-	-	-	-	-	-	-	143,283	1,789,594	8%
Total Public Works		9,396,080	6,856,051	7,499,538	8,472,760	-	-	-	-	-	-	-	-	32,224,428	131,975,089	24%

Department of Community Investment																
Studebaker/Oliver Revitalizing Grant	209	9,540	4,200	6,794	21,159	-	-	-	-	-	-	-	-	41,693	59,671	70%
State Grant	210	-	-	18,003	-	-	-	-	-	-	-	-	-	18,003	84,517	21%
DCI Operating	211	257,023	258,754	310,110	355,536	-	-	-	-	-	-	-	-	1,181,423	4,105,558	29%
DCI Grants	212	164,339	190,486	53,005	177,225	-	-	-	-	-	-	-	-	585,055	9,006,825	6%
Unsafe Building	219	11,653	940	560	910	-	-	-	-	-	-	-	-	14,063	113,805	12%
Rental Units Regulation	221	14,919	14,919	14,920	20,781	-	-	-	-	-	-	-	-	65,538	368,577	18%
Neighborhood Code Enforcement	230	190,533	148,755	149,130	241,049	-	-	-	-	-	-	-	-	729,468	2,496,463	29%
Animal Care & Control	230	46,225	42,467	35,120	41,771	-	-	-	-	-	-	-	-	165,584	584,354	28%
NEAT Crew	230	68,401	79,080	75,733	92,562	-	-	-	-	-	-	-	-	315,776	1,009,609	31%
UDAG	410	6,000	-	-	6,000	-	-	-	-	-	-	-	-	12,000	24,000	50%
Building Dept Operations	600	145,412	125,164	159,575	140,902	-	-	-	-	-	-	-	-	571,053	1,669,946	34%
Industrial Revolving Fund	754	11,287	199,126	141,967	612,661	-	-	-	-	-	-	-	-	965,041	7,488,560	13%
Total Dept of Community Investment		925,331	1,063,891	964,916	1,710,557	-	-	-	-	-	-	-	-	4,664,695	27,011,884	17%

Liability Insurance																
Safety & Risk Management	226	2,348	1,915	5,354	1,802	-	-	-	-	-	-	-	-	11,419	67,374	17%
Business Insurance	226	26,242	-	41,575	4,708	-	-	-	-	-	-	-	-	72,525	895,000	8%
Liability Insurance	226	43,831	15,444	82,161	16,476	-	-	-	-	-	-	-	-	157,911	2,515,835	6%
Workers Compensation	226	57,343	99,567	78,221	218,172	-	-	-	-	-	-	-	-	453,303	1,273,753	36%
Catastrophic Events	226	213	22,840	-	-	-	-	-	-	-	-	-	-	23,052	40,321	57%
Total Liability Insurance		129,977	139,766	207,310	241,158	-	-	-	-	-	-	-	-	718,211	4,792,282	15%

Central Services																
Equipment Services	222	520,271	494,784	773,734	681,423	-	-	-	-	-	-	-	-	2,470,211	8,220,259	30%
Print Shop	222	835	835	835	-	-	-	-	-	-	-	-	-	2,504	3,340	75%
Radio Shop	222	19,443	25,577	22,892	21,690	-	-	-	-	-	-	-	-	89,603	268,992	33%
Building Maintenance	222	15,837	16,627	11,362	18,901	-	-	-	-	-	-	-	-	62,726	206,275	30%
Facilities Management	222	11,458	11,691	11,938	14,602	-	-	-	-	-	-	-	-	49,689	157,031	32%
Central Services Capital	224	-	7,500	72,763	4,245	-	-	-	-	-	-	-	-	84,508	128,212	66%
Total Central Services		567,844	557,014	893,523	740,861	-	-	-	-	-	-	-	-	2,759,241	8,984,109	31%

City of South Bend
Expenditures by Activity

Period Ending: April 30, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Capital & Debt Service Funds																
2017 Park Bond Debt Service	312	580,058	-	-	-	-	-	-	-	-	-	-	-	580,058	1,189,193	49%
2018 Fire Station #9 Debt Service	350	175,941	-	-	-	-	-	-	-	-	-	-	-	175,941	345,307	51%
COIT	404	1,098,936	1,245,315	755,069	680,226	-	-	-	-	-	-	-	-	3,779,547	14,936,396	25%
Cumulative Capital Development	406	28,103	26,958	-	48,541	-	-	-	-	-	-	-	-	103,602	397,118	26%
Cumulative Capital Improvement	407	21,850	21,845	21,845	21,845	-	-	-	-	-	-	-	-	87,385	262,145	33%
EDTT	408	695,459	225,194	603,839	607,183	-	-	-	-	-	-	-	-	2,131,675	16,682,960	13%
2018 Fire Station #9 Bond Capital	451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2017 Park Bond Capital	471	66,580	6,346	285,005	110,416	-	-	-	-	-	-	-	-	468,347	5,459,738	9%
Equipment / Vehicle Leasing	750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Redevelopment Authority Debt Service	752	-	1,231,478	-	-	-	-	-	-	-	-	-	-	1,231,478	2,858,669	43%
South Bend Building Corporation	755	-	1,445,278	647,198	-	-	-	-	-	-	-	-	-	2,092,476	2,307,705	91%
2015 Smart Streets Bond Debt Service	756	-	854,234	-	1,650	-	-	-	-	-	-	-	-	855,884	1,712,819	50%
2015 Park Bond Debt Service	757	-	185,516	-	-	-	-	-	-	-	-	-	-	185,516	374,382	50%
2017 Eddy St. Commons Bond Capital	759	-	-	-	-	-	-	-	-	-	-	-	-	-	25,681	0%
2017 Eddy St. Commons Bond Debt	760	-	744,500	-	-	-	-	-	-	-	-	-	-	744,500	1,710,875	44%
Total Capital & Debt Service		2,666,927	5,986,664	2,312,956	1,469,860	-	-	-	-	-	-	-	-	12,436,407	48,262,989	26%
Other																
Internal Service Funds																
IT / Innovation /311 Call Center	279	677,216	1,001,326	799,348	534,652	-	-	-	-	-	-	-	-	3,012,542	10,431,838	29%
Employee Benefits	711	837,113	1,677,279	1,811,791	1,337,862	-	-	-	-	-	-	-	-	5,664,046	18,740,402	30%
Unemployment Comp	713	13,632	5,737	44	2,648	-	-	-	-	-	-	-	-	22,061	55,000	40%
Parental Leave Fund	714	7,250	10,936	19,229	8,544	-	-	-	-	-	-	-	-	45,959	253,846	18%
Sub Total		1,535,210	2,695,278	2,630,412	1,883,706	-	-	-	-	-	-	-	-	8,744,607	29,481,086	30%
Miscellaneous																
Gift, Donation, Bequest	217	36,953	21,348	24,447	57,325	-	-	-	-	-	-	-	-	140,073	806,105	17%
Loss Recovery	227	69,630	-	-	-	-	-	-	-	-	-	-	-	69,630	69,630	100%
Human Rights Federal Grants	258	45,493	12,773	19,048	21,549	-	-	-	-	-	-	-	-	98,862	282,833	35%
American Rescue Plan	263	-	-	1,361	16,207	-	-	-	-	-	-	-	-	17,567	-	NA
COVID-19 Response	264	505,696	216,130	253,683	217,574	-	-	-	-	-	-	-	-	1,193,082	2,691,004	44%
Sub Total		657,771	250,251	298,538	312,654	-	-	-	-	-	-	-	-	1,519,214	3,849,572	39%
Fiduciary Funds																
Fire Pension	701	346,209	344,372	345,182	339,276	-	-	-	-	-	-	-	-	1,375,038	4,496,259	31%
Police Pension	702	515,145	521,956	499,533	496,414	-	-	-	-	-	-	-	-	2,033,048	6,057,740	34%
Sub Total		861,354	866,328	844,715	835,690	-	-	-	-	-	-	-	-	3,408,086	10,553,999	32%
Total Other		3,054,335	3,811,857	3,773,665	3,032,050	-	-	-	-	-	-	-	-	13,671,908	43,884,658	31%
Total Civil City		26,180,730	25,693,807	23,544,251	26,049,794	-	-	-	-	-	-	-	-	101,468,582	375,854,322	27%

City of South Bend
Expenditures by Activity

Period Ending: April 30, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Redevelopment Commission Controlled Funds																
Tax Increment Financing Funds																
TIF River West Development Area	324	4,666,480	137,511	1,797,876	455,153	-	-	-	-	-	-	-	-	7,057,020	27,514,708	26%
TIF West Washington	422	-	518	-	1,600	-	-	-	-	-	-	-	-	2,118	358,843	1%
TIF River East Development Area	429	68,946	77,104	690	395,845	-	-	-	-	-	-	-	-	542,585	3,216,913	17%
TIF Southside Development #1	430	174,680	47,514	111,784	51,365	-	-	-	-	-	-	-	-	385,343	5,018,516	8%
TIF Douglas Road	435	-	1,368	-	3,808	-	-	-	5,175	3,808	-	-	-	5,175	90,283	6%
TIF River East Residential Area	436	1,981,000	246,664	205,104	673,180	-	-	-	-	-	-	-	-	3,105,948	5,583,681	56%
Sub Total		6,891,106	510,679	2,115,453	1,580,950	-	-	-	-	-	-	-	-	11,098,188	41,782,944	27%
Redevelopment Funds																
Redevelopment General	433	23,995	302,724	150,846	13,950	-	-	-	-	-	-	-	-	491,515	813,297	60%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2018 TIF Park Bond Capital	452	30,228	-	22,800	7,637	-	-	-	-	-	-	-	-	60,665	2,578,007	2%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		54,223	302,724	173,646	21,587	-	-	-	-	-	-	-	-	552,181	3,391,303	16%
Debt Service Funds																
Airport 2003 Debt Reserve	315	937	294	268	1,554	-	-	-	-	-	-	-	-	3,052	40,000	8%
SBCDA 2003 Debt Reserve	328	1,567	491	447	2,598	-	-	-	-	-	-	-	-	5,103	50,000	10%
2019 South Shore Double Tracking	352	-	512,875	-	-	-	-	-	-	-	-	-	-	512,875	1,027,750	50%
Sub Total		2,504	513,659	715	4,151	-	-	-	-	-	-	-	-	521,030	1,117,750	47%
Total Redevelopment Funds		6,947,833	1,327,062	2,289,814	1,606,689	-	-	-	-	-	-	-	-	12,171,398	46,291,997	26%
Total Expenditures		33,128,564	27,020,869	25,834,065	27,656,483	-	-	-	-	-	-	-	-	113,639,980	422,146,319	27%

City of South Bend
Outstanding Debt

Fiscal Year 2021

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 1/1/21	2021 Additions	2021 Principal	2021 Interest	Debt at 12/31/21	2021 Total Debt Payments
Civil City Debt													
Capital Leases													
147	2016 Central Services - Print Shop Copier	2016	N/A	2020	222	Monthly	32,525	1,838	-	1,838	16	-	1,854
148	2016 Central Services - Print Shop Copier	2016	N/A	2020	222	Monthly	11,413	645	-	645	6	-	651
149	2016 Vehicle/Equip Lease No. 1	2016	N/A	2021	Various	Biannual	3,339,830	345,933	-	345,933	2,764	-	348,697
152	2016 Vehicle/Equip Lease No. 2	2016	N/A	2021	Various	Biannual	3,992,549	823,956	-	823,956	9,420	-	833,376
153	2016 Vehicle/Equip Lease Amendment No. 1	2016	N/A	2021	201	Biannual	78,808	16,243	-	16,243	186	-	16,429
154	2016 Vehicle/Equip Lease No. 3	2016	N/A	2021	Various	Biannual	1,256,097	258,698	-	258,698	2,910	-	261,609
158	2017 Vehicle/Equip Lease No. 1	2017	N/A	2022	Various	Biannual	2,916,500	1,209,108	-	598,320	21,980	610,788	620,300
160	2017 HP Computer Lease #14	2017	N/A	2021	Various	Monthly	10,305	1,171	-	1,171	11	-	1,182
162	2017 Vehicle/Equip Lease No. 2	2017	N/A	2022	404	Biannual	1,632,000	671,622	-	332,563	11,448	339,059	344,011
164	2017 HP Computer Lease #16	2017	N/A	2021	Various	Monthly	108,922	26,750	-	26,750	670	-	27,420
166	2018 Police Radio Equipment Lease Purchase	2018	N/A	2021	404	Biannual	2,240,967	584,102	-	584,102	15,898	-	600,000
167	2017 HP Computer Lease #15	2018	N/A	2022	279	Monthly	9,698	3,378	-	2,345	94	1,033	2,439
170	2018 HP Computer Lease #17	2018	N/A	2023	279	Monthly	9,092	3,683	-	2,201	121	1,481	2,322
171	2018 Vehicle/Equip Lease #1 (PNC) Sched 1	2018	N/A	2023	Various	Biannual	5,898,310	3,057,462	-	1,196,093	76,218	1,861,369	1,272,311
172	2018 AT&T Lease 1	2018	N/A	2021	279	Monthly	27,101	3,993	-	3,993	46	-	4,040
173	2018 Canon Copier Leases 1 & 2	2018	N/A	2021	279	Monthly	297,967	163,790	-	60,664	6,812	103,126	67,476
174	2018 HP Computer Lease #18	2018	N/A	2022	279	Monthly	214,471	100,679	-	51,484	4,075	49,194	55,559
176	2018 AT&T Lease 3	2018	N/A	2021	279	Monthly	16,230	4,737	-	4,737	101	-	4,838
177	2018 Vehicle/Equip Lease #2	2018	N/A	2023	Various	Biannual	522,878	320,450	-	103,448	9,422	217,002	112,870
178	2018 Fitness Equipment Lease	2018	N/A	2023	201	Annual	205,473	123,645	-	38,720	7,802	84,925	46,522
179	2019 AT&T Lease 4	2019	N/A	2021	279	Monthly	11,520	4,019	-	4,019	102	-	4,121
180	2018 HP Computer Lease #19	2018	N/A	2023	279	Monthly	36,860	20,400	-	8,505	795	11,894	9,301
181	2019 Dell Computer Equipment Lease	2019	N/A	2022	279	Biannual	7,984	3,293	-	1,589	238	1,704	1,827
182	2019 Vehicle/Equip Lease #1	2019	N/A	2024	Various	Biannual	1,472,985	1,046,121	-	290,471	22,205	755,651	312,676
183	2018 Golf Cart Lease	2018	N/A	2022	201	Annual	146,287	62,827	-	30,647	3,141	32,180	33,789
184	2019 Dell Computer Equipment Lease 2	2019	N/A	2023	279	Annual	51,468	31,976	-	10,280	1,162	21,695	11,442
185	2019 AT&T Lease 5	2019	N/A	2022	279	Monthly	17,310	7,527	-	5,984	239	1,543	6,223
186	2019 Golf Cart Lease	2019	N/A	2023	201	Annual	168,970	106,282	-	33,714	5,314	72,569	39,028
187	2018 HP Computer Lease #21	2019	N/A	2023	279	Monthly	237,388	175,066	-	51,893	7,551	123,173	59,445
188	2019 AT&T Lease 6	2019	N/A	2022	279	Monthly	8,755	4,297	-	3,002	146	1,295	3,148
189	2019 AT&T Lease 7	2019	N/A	2022	279	Monthly	5,400	2,650	-	1,851	90	799	1,941
190	2019 Canon Copier Lease 3	2019	N/A	2023	279	Monthly	5,584	3,544	-	1,194	150	2,350	1,344
191	2019 Canon Copier Lease 4	2019	N/A	2023	279	Monthly	3,514	2,264	-	842	94	1,422	936
192	2019 Canon Copier Lease 5	2019	N/A	2023	279	Monthly	9,249	5,995	-	2,309	247	3,686	2,556
193	2019 Canon Copier Lease 6	2019	N/A	2023	279	Monthly	11,464	7,894	-	2,838	330	5,056	3,168
194	2019 Dell Equipment Lease 3 (Fire)	2019	N/A	2023	279	Annual	3,800	2,387	-	758	116	1,629	874
195	2019 Wireless Controller Consolidation Lease	2019	N/A	2021	279	Annual	89,329	30,510	-	30,510	758	-	31,269
196	2019 HP Computer Lease #20	2019	N/A	2023	279	Monthly	24,205	18,347	-	5,316	842	13,031	6,159
197	2019 Lease of SmartNet & VOIP	2019	N/A	2022	279	Annual	286,353	192,785	-	95,438	3,856	97,347	99,294
198	2019 AT&T Lease 8	2019	N/A	2022	279	Monthly	6,034	3,958	-	2,018	151	1,940	2,169
199	2019 AT&T Lease 9	2019	N/A	2022	279	Monthly	10,059	6,297	-	3,375	201	2,923	3,576
201	2020 Dell Equipment Lease 4 (Water Works)	2020	N/A	2024	279	Annual	33,000	25,457	-	5,720	1,824	19,737	7,543
202	2020 HP Computer Lease #22	2020	N/A	2024	279	Monthly	39,800	31,467	-	8,568	1,285	22,899	9,853
203	2020 VLocker Equipment Lease Purchase	2020	N/A	2025	201	Annual	86,961	62,126	-	-	-	62,126	-
204	2020 AT&T Lease 10	2020	N/A	2023	279	Monthly	18,103	13,826	-	5,955	553	7,872	6,508
205	2020 Dell Computer Equipment Lease 5 (equip for Water Works)	2020	N/A	2024	279	Annual	11,455	8,836	-	1,985	633	6,851	2,618
206	2020 HP Computer Lease #23	2020	N/A	2024	279	Monthly	29,652	25,016	-	6,380	803	18,635	7,184
207	2020 Dell Computer Equipment Lease 6 (equip for various depts)	2020	N/A	2023	279	Annual	217,111	159,246	-	50,793	7,073	108,453	57,865
208	2020 Canon Copier Lease 7	2020	N/A	2023	279	Monthly	3,575	3,006	-	1,170	90	1,836	1,260

City of South Bend
Outstanding Debt

Fiscal Year 2021

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 1/1/21	2021 Additions	2021 Principal	2021 Interest	Debt at 12/31/21	2021 Total Debt Payments
Civil City Debt													
Capital Leases continued													
209	2020 Vehicle/Equip Lease #1	2020	N/A	2025	Various	Biannual	6,156,108	6,156,108	-	1,209,127	58,706	4,946,981	1,267,832
211	2020 Canon Copier Lease 8	2020	N/A	2023	279	Monthly	5,625	5,301	-	1,989	171	3,312	2,160
213	2021 Canon Copier Lease 9	2021	N/A	2023	279	Monthly	2,566	-	2,566	638	114	1,927	752
214	2021 Network Solutions Cisco Infrastructure Lease	2021	N/A	2025	279	Annual	900,000	-	900,928	218,757	1,658	682,171	220,415
Total City Capital Lease Debt							32,939,605	15,950,711	903,494	6,551,542	290,638	10,302,663	6,842,180
Bonds													
25	2012 Water Works Refunding Revenue Bonds	2002	2012	2023	625	Biannual	5,975,000	835,000	-	410,000	16,700	425,000	426,700
36	2010 Bldg Corp Lease Rental Rev Refunding Bonds	2001	2010	2021	755	Biannual	9,250,000	330,000	-	330,000	6,600	-	336,600
39	2012 Bldg Corp Mortgage Refunding Bonds (Fire/Police Bldgs)	2003	2012	2023	755	Biannual	21,335,000	3,670,000	-	1,420,000	146,750	2,250,000	1,566,750
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 Revenue Bonds Refunding 2010	2010	2020	2030	649	Biannual	4,830,000	4,680,000	-	390,000	187,200	4,290,000	577,200
93	2011 Sewage Works Revenue Bonds	2011	N/A	2031	649	Biannual	21,500,000	13,560,000	-	1,005,000	537,375	12,555,000	1,542,375
99	2012 Water Works Revenue Bonds	2012	N/A	2033	625	Biannual	8,300,000	5,465,000	-	385,000	176,861	5,080,000	561,861
101	2012 Sewage Works Revenue Bonds	2012	N/A	2032	649	Biannual	25,000,000	16,540,000	-	1,150,000	399,680	15,390,000	1,549,680
105	2013A Sewage Works Refunding Revenue Bonds	2013	N/A	2024	649	Biannual	14,765,000	2,785,000	-	675,000	54,029	2,110,000	729,029
116	2013 Bldg Corp Mortgage Bonds (Fire St #5 & Training Tower)	2013	N/A	2033	755	Biannual	5,580,000	4,220,000	-	250,000	149,355	3,970,000	399,355
133	2014 St. Joseph County PSAP Revenue Bonds	2014	N/A	2034	408	Monthly	2,657,697	1,878,241	-	139,344	59,927	1,738,897	199,271
141	2015 Redev Authority Lease Rental Revenue Bonds (Parks)	2015	N/A	2035	757	Biannual	5,605,000	4,535,000	-	225,000	149,381	4,310,000	374,381
145	2015 Sewage Works Refunding Bonds	2015	N/A	2025	649	Biannual	27,440,000	14,495,000	-	2,775,000	289,900	11,720,000	3,064,900
156	2016 Waterworks Refunding Bonds	2016	N/A	2027	625	Biannual	3,300,000	1,775,000	-	275,000	53,250	1,500,000	328,250
163	2017 Taxable Econ. Develop. Revenue Bonds (Eddy St Phase II)	2017	N/A	2037	760	Biannual	25,000,000	24,780,000	-	475,000	1,235,875	24,305,000	1,710,875
165	2017 Park District Bonds, Series 2017A-K	2017	N/A	2033	312	Biannual	14,075,000	12,170,000	-	825,000	364,190	11,345,000	1,189,190
168	2018 General Obligation Bonds (Fire St #9 & Training Classroom)	2018	N/A	2038	287	Biannual	5,045,000	4,605,000	-	205,000	140,306	4,400,000	345,306
175	2018 Econ. Develop. Revenue Bonds (Potawatomi Zoo)	2018	N/A	2034	408	Biannual	3,440,000	3,175,000	-	175,000	149,100	3,000,000	324,100
215	2021 EDIT Infrastructure Bonds	2021	N/A	2036	755	Biannual	7,610,000	-	7,610,000	150,000	70,964	7,460,000	220,964
Total City Bond Debt							213,521,953	122,312,498	7,610,000	11,259,344	4,348,561	118,663,154	15,607,905
Interfund Loan													
82	2010 Interfund Loan from Fund 404 to UDAG Fund 410	2010	N/A	2026	410	Biannual	2,700,000	380,253	-	24,000	-	356,253	24,000
84	2013 Major Moves-Triangle Development Interfund Loan	2011	2013	2029	436	Biannual	1,558,050	938,982	-	102,623	18,269	836,359	120,892
85	2013 Major Moves-Eddy Street Commons Interfund Loan	2011	2013	2026	436	Biannual	3,942,529	1,040,537	-	324,414	48,022	716,123	372,436
212	2020 Interfund Loan from Fund 641 to Fund 610	2020	N/A	2021	610	One-time	250,000	250,000	-	250,000	-	-	250,000
Total City Interfund Loan Debt							8,450,579	2,609,773	-	701,037	66,291	1,908,735	767,328
Loan Payable													
68	2009 Water Works Improvements - State Revolving Fund	2009	N/A	2030	625	Biannual	427,400	244,589	-	23,877	8,243	220,712	32,120
70	2009 Sewage Works Improvements - State Revolving Fund	2009	N/A	2028	649	Biannual	3,297,000	1,571,844	-	181,519	44,168	1,390,325	225,687
139	2015 Century Center Energy QECB Conservation Bond	2015	N/A	2031	672	Biannual	4,167,897	3,370,300	-	291,274	115,437	3,079,026	406,711
Total City Loan Payable Debt							7,892,297	5,186,733	-	496,670	167,848	4,690,063	664,518
Total Civil City Debt							262,804,434	146,059,714	8,513,494	19,008,593	4,873,337	135,564,615	23,881,930

City of South Bend
Outstanding Debt

Fiscal Year 2021

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 1/1/21	2021 Additions	2021 Principal	2021 Interest	Debt at 12/31/21	2021 Total Debt Payments
Redevelopment Commission Debt													
Capital Leases													
13	2006 Main/Colfax Garage - Transpo Lease (Parking Garage Purch)	2006	N/A	2025	324	Biannual	2,510,278	875,207	-	158,193	41,807	717,014	200,000
Total Redevelopment Capital Lease Debt							2,510,278	875,207	-	158,193	41,807	717,014	200,000
Loans Payable													
3	2001 Indiana Develop. Finance Authority (Bosch) - Nonforgivable	2001	N/A	2021	210	Qtrly	1,040,000	35,604	-	35,604	401	-	36,005
Total Redevelopment Loan Payable Debt							1,040,000	35,604	-	35,604	401	-	36,005
Revenue Bonds													
5	2011A Indiana Bond Bank Special Program Bonds (TIF A)	2003	2011	2024	324	Biannual	19,795,000	6,855,000	-	1,590,000	328,640	5,265,000	1,918,640
6	2011A Indiana Bond Bank Special Program Bonds (TIF B)	2003	2011	2024	324	Biannual	14,420,000	3,905,000	-	905,000	187,266	3,000,000	1,092,266
12	2014 Redev District Special Taxing District Refunding Bonds	2002	2014	2022	324	Biannual	6,620,000	470,000	-	470,000	14,100	-	484,100
54	2015 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2015	2027	436	Biannual	36,000,000	24,530,000	-	1,515,000	947,956	23,015,000	2,462,956
62	2013 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2013	2026	324	Biannual	4,655,000	1,920,000	-	335,000	55,713	1,585,000	390,713
135	2015 Redev Authority Lease Rental Revenue Bonds (Smart Streets)	2015	N/A	2037	324	Biannual	25,000,000	21,630,000	-	1,030,000	680,819	20,600,000	1,710,819
169	2018 Redev District Revenue Bonds (Parks Improvements)	2018	N/A	2033	324	Biannual	11,995,000	10,255,000	-	685,000	302,550	9,570,000	987,550
200	2019 South Shore Double Tracking Bonds	2019	N/A	2030	324	Biannual	7,985,000	7,715,000	-	650,000	377,750	7,065,000	1,027,750
210	2020 TIF Library Bonds	2020	N/A	2037	324	Biannual	4,225,000	4,225,000	-	75,000	83,352	4,150,000	158,352
Total Redevelopment Revenue Bond Debt							130,695,000	81,505,000	-	7,255,000	2,978,146	74,250,000	10,233,146
Total Redevelopment Commission Debt							134,245,278	82,415,811	-	7,448,797	3,020,354	74,967,014	10,469,151
Total Debt							397,049,712	228,475,526	8,513,494	26,457,390	7,893,691	210,531,629	34,351,081

Full-Time Staffing Summary by Fund

101 - General Fund

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mayor's Office	8	7	7	7	8	-	-	-	-	-	-	-	-
Community Initiatives	4	4	4	4	4	-	-	-	-	-	-	-	-
City Clerk	5	5	5	4	4	-	-	-	-	-	-	-	-
Community Police Review Board	1	-	-	-	-	-	-	-	-	-	-	-	-
Common Council	9	9	9	9	9	-	-	-	-	-	-	-	-
Controller's Office	22	21	19	20	20	-	-	-	-	-	-	-	-
Human Resources	7	6	6	5	5	-	-	-	-	-	-	-	-
Diversity & Inclusion	3	3	3	3	3	-	-	-	-	-	-	-	-
Human Rights	4	3	3	2	2	-	-	-	-	-	-	-	-
Legal Department	12	12	12	11	9	-	-	-	-	-	-	-	-
Engineering	24	24	23	24	24	-	-	-	-	-	-	-	-
Office of Sustainability	1	-	-	-	-	-	-	-	-	-	-	-	-
AmeriCorps Grant Program	2	1	1	1	1	-	-	-	-	-	-	-	-
Police Department	227	223	221	222	214	-	-	-	-	-	-	-	-
Police Crime Lab	7	6	6	6	6	-	-	-	-	-	-	-	-
Fire Department	216	212	212	221	212	-	-	-	-	-	-	-	-
EMS	4	4	4	4	4	-	-	-	-	-	-	-	-
Morris Performing Arts Center	10	8	9	9	9	-	-	-	-	-	-	-	-
	566	548	544	552	534	-	-	-	-	-	-	-	-

201 - Parks & Recreation

Administration	6	5	5	5	6	-	-	-	-	-	-	-	-
Maintenance	46	48	49	49	48	-	-	-	-	-	-	-	-
Golf Courses	8	8	8	7	7	-	-	-	-	-	-	-	-
Recreation	17	18	18	18	17	-	-	-	-	-	-	-	-
Marketing & Events	9	9	8	8	9	-	-	-	-	-	-	-	-
	86	88	88	87	87	-	-	-	-	-	-	-	-

202/266 - Motor Vehicle Highway

Streets/Traffic & Lighting	51	52	51	52	51	-	-	-	-	-	-	-	-
Curb & Sidewalk	8	7	7	8	8	-	-	-	-	-	-	-	-
	59	59	58	60	59	-	-	-	-	-	-	-	-

211 - Department of Community Investment

Community Investment	28	27	27	27	26	-	-	-	-	-	-	-	-
Historic Preservation	2	2	2	2	1	-	-	-	-	-	-	-	-
	30	29	29	29	27	-	-	-	-	-	-	-	-

221 - Rental Units Regulation

Rental Unit Inspection	4	3	3	3	3	-	-	-	-	-	-	-	-
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City of South Bend
Staffing Headcount

April 30, 2021

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	26	27	26	26	-	-	-	-	-	-	-	-
Radio Shop	3	3	3	2	2	-	-	-	-	-	-	-	-
Building Maintenance	3	2	2	3	3	-	-	-	-	-	-	-	-
Facilities Management	1	1	1	1	1	-	-	-	-	-	-	-	-
	38	32	33	32	32	-	-	-	-	-	-	-	-

230 - Code Enforcement Fund

Neighborhood Code Enforce.	17	18	17	17	17	-	-	-	-	-	-	-	-
NEAT Crew	4	4	4	4	4	-	-	-	-	-	-	-	-
Animal Resource Center	9	9	9	9	9	-	-	-	-	-	-	-	-
	30	31	30	30	30	-	-	-	-	-	-	-	-

249 - Public Safety LOIT

Police Department	49	41	41	41	49	-	-	-	-	-	-	-	-
Fire Department	49	41	41	41	49	-	-	-	-	-	-	-	-
	98	82	82	82	98	-	-	-	-	-	-	-	-

258 - Human Rights Federal Grants

EEOC	1	1	1	1	1	-	-	-	-	-	-	-	-
HUD	1	1	1	1	1	-	-	-	-	-	-	-	-
	2	2	2	2	2	-	-	-	-	-	-	-	-

279 - IT / Innovation / 311 Call Center

311 Call Center	7	7	7	7	7	-	-	-	-	-	-	-	-
Innovation & Technology	23	22	22	22	22	-	-	-	-	-	-	-	-
	30	29	29	29	29	-	-	-	-	-	-	-	-

600 - Consolidated Building Fund

Building Department	15	14	14	14	14	-	-	-	-	-	-	-	-
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610 - Solid Waste

Solid Waste	24	24	24	23	22	-	-	-	-	-	-	-	-
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620 - Water Works

Water Works	67	61	61	63	62	-	-	-	-	-	-	-	-
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640 - Sewer Insurance

Sewer Repair	2	2	2	2	2	-	-	-	-	-	-	-	-
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City of South Bend
Staffing Headcount

April 30, 2021

Full-Time Staffing Summary by Fund

641 - Sewage Works

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Sewers	35	35	34	34	35	-	-	-	-	-	-	-	-
Concrete Crew	4	4	4	4	4	-	-	-	-	-	-	-	-
Wastewater	44	42	42	41	41	-	-	-	-	-	-	-	-
Organic Resources	6	6	6	6	6	-	-	-	-	-	-	-	-
	89	87	86	85	86	-	-	-	-	-	-	-	-

670 - Century Center

Century Center	7	5	5	5	5	-	-	-	-	-	-	-	-
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Total Full-Time Employees by Fund

	1,147	1,096	1,090	1,098	1,092	-	-	-	-	-	-	-	-
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Full-Time Staffing Summary by Activity

General Government

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mayor's Office	8	7	7	7	8	-	-	-	-	-	-	-	-
Community Initiatives	4	4	4	4	4	-	-	-	-	-	-	-	-
City Clerk	5	5	5	4	4	-	-	-	-	-	-	-	-
Community Police Review Board	1	-	-	-	-	-	-	-	-	-	-	-	-
Common Council	9	9	9	9	9	-	-	-	-	-	-	-	-
Controller's Office	22	21	19	20	20	-	-	-	-	-	-	-	-
Human Resources	7	6	6	5	5	-	-	-	-	-	-	-	-
Diversity & Inclusion	3	3	3	3	3	-	-	-	-	-	-	-	-
Human Rights	6	5	5	4	4	-	-	-	-	-	-	-	-
Legal Department	12	12	12	11	9	-	-	-	-	-	-	-	-
Central Services	38	32	33	32	32	-	-	-	-	-	-	-	-
	115	104	103	99	98	-	-	-	-	-	-	-	-

Public Works

Engineering	24	24	23	24	24	-	-	-	-	-	-	-	-
Office of Sustainability	1	-	-	-	-	-	-	-	-	-	-	-	-
AmeriCorps Grant Program	2	1	1	1	1	-	-	-	-	-	-	-	-
Streets & Sewers	100	100	98	100	100	-	-	-	-	-	-	-	-
Solid Waste	24	24	24	23	22	-	-	-	-	-	-	-	-
Wastewater	44	42	42	41	41	-	-	-	-	-	-	-	-
Organic Resources	6	6	6	6	6	-	-	-	-	-	-	-	-
Water Works	67	61	61	63	62	-	-	-	-	-	-	-	-
	268	258	255	258	256	-	-	-	-	-	-	-	-

Full-Time Staffing Summary by Activity

Public Safety

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Police - Sworn Officers	232	226	225	220	220	-	-	-	-	-	-	-	-
Police - Civilians	43	40	40	42	42	-	-	-	-	-	-	-	-
Police - Police Recruit	8	4	3	7	7	-	-	-	-	-	-	-	-
Fire/EMS - Sworn Firefighters	256	250	250	250	249	-	-	-	-	-	-	-	-
Fire/EMS - Civilians	7	7	7	7	7	-	-	-	-	-	-	-	-
Fire/EMS - Fire Recruits	6	-	-	9	9	-	-	-	-	-	-	-	-
	552	527	525	535	534	-	-	-	-	-	-	-	-

Venues, Parks & Arts

Parks & Recreation	86	88	88	87	87	-	-	-	-	-	-	-	-
Morris Performing Arts Center	10	8	9	9	9	-	-	-	-	-	-	-	-
Century Center	7	5	5	5	5	-	-	-	-	-	-	-	-
	103	101	102	101	101	-	-	-	-	-	-	-	-

Department of Community Investment

Community Investment	30	29	29	29	27	-	-	-	-	-	-	-	-
Code Enforcement	34	34	33	33	33	-	-	-	-	-	-	-	-
Building Department	15	14	14	14	14	-	-	-	-	-	-	-	-
	79	77	76	76	74	-	-	-	-	-	-	-	-

Department of Innovation & Technology

	30	29	29	29	29	-	-	-	-	-	-	-	-
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Total Full-Time Employees by Activity

	1,147	1,096	1,090	1,098	1,092	-	-	-	-	-	-	-	-
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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
Legal Department	1	1	1	1	-	-	-	-	-	-	-	-
Engineering	1	1	1	1	-	-	-	-	-	-	-	-
Police Department	17	18	20	20	-	-	-	-	-	-	-	-
Police Crime Lab	1	1	2	2	-	-	-	-	-	-	-	-
Fire Department	1	1	1	1	-	-	-	-	-	-	-	-
Morris Performing Arts Center	5	5	4	4	-	-	-	-	-	-	-	-
	26	27	29	29	-	-	-	-	-	-	-	-

201 - Parks & Recreation

Maintenance	17	18	21	19	-	-	-	-	-	-	-	-
Golf Courses	40	40	51	51	-	-	-	-	-	-	-	-
Recreation	23	23	24	24	-	-	-	-	-	-	-	-
Marketing & Events	-	-	1	1	-	-	-	-	-	-	-	-
	80	81	97	95	-	-	-	-	-	-	-	-

City of South Bend
Staffing Headcount

April 30, 2021

Part-Time Staffing Summary by Fund

202 - Motor Vehicle Highway

Streets/Traffic & Lighting

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2	2	2	1	-	-	-	-	-	-	-	-

211 - Department of Community Investment

Historic Preservation

1	1	1	1	-	-	-	-	-	-	-	-
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222 - Central Services

Equipment Services

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	-	-	-	-	-	-	-	-
2	2	2	2	-	-	-	-	-	-	-	-

279 - IT / Innovation / 311 Call Center

311 Call Center

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

Water Works

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

Sewers

5	5	5	5	-	-	-	-	-	-	-	-
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670 - Century Center

Century Center

3	3	3	3	-	-	-	-	-	-	-	-
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Total Part-Time Employees by Fund

123	125	143	140	-	-	-	-	-	-	-	-
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Paid Temporary, Seasonal, and Intern Staffing

101 - General Fund

Mayor's Office

City Clerk

Common Council

Human Resources

Engineering

AmeriCorps Grant Program

Police Department

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2	2	2	2	-	-	-	-	-	-	-	-
2	2	2	2	-	-	-	-	-	-	-	-
6	6	6	6	-	-	-	-	-	-	-	-
1	1	2	3	-	-	-	-	-	-	-	-
1	1	-	-	-	-	-	-	-	-	-	-
10	10	10	10	-	-	-	-	-	-	-	-
-	-	-	2	-	-	-	-	-	-	-	-
22	22	22	25	-	-	-	-	-	-	-	-

Staffing Headcount

Paid Temporary, Seasonal, and Intern Staffing

201 - Parks & Recreation

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Maintenance	9	8	8	15	-	-	-	-	-	-	-	-
Golf Courses	9	9	9	10	-	-	-	-	-	-	-	-
Recreation	59	59	31	33	-	-	-	-	-	-	-	-
	77	76	48	58	-	-	-	-	-	-	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	-	-	5	6	-	-	-	-	-	-	-	-
Curb & Sidewalk	-	-	1	1	-	-	-	-	-	-	-	-
	-	-	6	7	-	-	-	-	-	-	-	-

230 - Code Enforcement Fund

NEAT Crew	1	1	1	1	-	-	-	-	-	-	-	-
Animal Resource Center	2	2	2	2	-	-	-	-	-	-	-	-
	3	3	3	3	-	-	-	-	-	-	-	-

610 - Solid Waste

Solid Waste	-	-	-	1	-	-	-	-	-	-	-	-
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620 - Water Works

Water Works	1	1	1	-	-	-	-	-	-	-	-	-
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641 - Sewage Works

Sewers	3	3	7	7	-	-	-	-	-	-	-	-
Wastewater	-	-	1	1	-	-	-	-	-	-	-	-
	3	3	8	8	-	-	-	-	-	-	-	-

Total Paid Temporary, Seasonal, and Intern Staff	106	105	88	102	-	-	-	-	-	-	-	-
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Staffing Summary	Budget Full-Time	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full Time Staff	1,147	1,096	1,090	1,098	1,092	-	-	-	-	-	-	-	-
Part Time Staff		123	125	143	140	-	-	-	-	-	-	-	-
Temporary / Seasonal		106	105	88	102	-	-	-	-	-	-	-	-
City Total	1,147	1,325	1,320	1,329	1,334	-	-	-	-	-	-	-	-

**City of South Bend, Indiana
Monthly Financial Report
April 30, 2021**

Fund Name	General Fund					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	42,705,987	40,660,123	39,300,913	39,300,913	-		-	39,300,913	0%
Intergov./ Shared Revenues	4,750,922	4,837,992	3,943,752	3,943,752	127,334		127,334	3,816,418	3%
Intergov./ Grants	419,724	191,097	177,238	177,238	69,868		69,868	107,370	39%
Licenses & Permits	283,282	281,230	265,025	265,025	115,562		115,562	149,463	44%
Charges for Services	1,626,516	4,468,596	4,713,599	4,813,999	1,670,025		1,670,025	3,143,974	35%
Fines, Forfeitures, and Fees	24,068	5,298	8,525	8,525	1,923		1,923	6,602	23%
Interest Earnings	907,722	309,268	548,936	548,936	139,765		139,765	409,171	25%
Donations	1,534,957	1,357,432	1,452,800	1,452,800	-		-	1,452,800	0%
Other Income	1,602,843	1,706,245	1,459,420	1,359,020	307,770		307,770	1,051,250	23%
Interfund Allocation Reimb	7,460,048	8,563,135	9,896,054	9,896,054	3,298,670		3,298,670	6,597,384	33%
Interfund Transfers In	135,000	6,283,500	2,827,215	2,827,215	1,313,743		1,313,743	1,513,472	46%
PILOI	6,340,990	6,221,791	6,154,321	6,154,321	2,051,441		2,051,441	4,102,880	33%
Total Revenue	67,792,059	74,885,707	70,747,798	70,747,798	9,096,100		9,096,100	61,651,697	13%
Expenditures by Subdivisions									
Mayor	864,336	1,037,853	1,005,985	1,006,485	312,185	1,470	313,656	692,829	31%
Community Initiatives	-	300,312	940,881	1,290,881	428,567	250,000	678,567	612,314	53%
City Clerk	498,306	512,958	665,083	668,839	212,442	4,958	217,399	451,440	33%
Community Police Review Office	-	-	-	123,530	-	-	-	123,530	0%
Common Council	536,158	483,761	693,909	737,921	169,180	69,557	238,737	499,183	32%
General City	43,000	44,841	43,000	43,000	43,000	-	43,000	-	100%
Finance	2,469,719	2,217,244	2,277,123	2,309,428	718,835	28,265	747,100	1,562,328	32%
Human Resources	-	597,913	734,444	734,444	233,797	67	233,864	500,580	32%
Diversity & Inclusion	-	254,986	568,390	700,014	138,724	61,534	200,257	499,577	29%
Human Rights General	257,243	267,591	438,592	438,995	89,978	18,608	108,586	330,409	25%
Legal Dept	1,177,385	1,299,029	1,557,916	1,559,166	510,097	10,629	520,726	1,038,440	33%
Police General	30,011,366	27,639,992	30,551,690	30,712,105	10,245,881	176,455	10,422,335	20,289,770	34%
Crime Lab	-	552,838	797,312	798,425	224,068	400	224,468	573,957	28%
Fire General	21,716,141	26,056,166	26,468,401	26,552,821	8,906,328	226,915	9,133,242	17,419,579	34%
Training Center	-	30,175	148,000	148,000	5,711	143	5,854	142,146	4%
EMS	-	592,302	810,101	816,358	242,377	21,374	263,751	552,607	32%
Morris PAC	1,091,053	1,003,966	1,360,920	1,388,573	335,678	62,873	398,551	990,022	29%
Palais Royale	358,410	221,414	218,047	225,756	53,852	31,370	85,221	140,535	38%
Engineering	2,724,221	2,879,656	3,303,257	3,516,584	1,061,080	157,874	1,218,954	2,297,630	35%
Sustainability	171,719	234,165	199,146	226,136	9,714	88	9,802	216,334	4%
AmeriCorps	357,600	307,799	417,483	431,824	100,540	7,061	107,601	324,223	25%
Streets (Transfer to MVH)	-	-	-	-	-	-	-	-	-
Total Expenditures	62,276,656	66,534,960	73,199,680	74,429,285	24,042,033	1,129,640	25,171,672	49,257,613	34%
Expenditures by Type									
Personnel									
Salaries & Wages	36,055,875	38,858,879	40,770,894	40,955,694	13,581,425	-	13,581,425	27,374,269	33%
Fringe Benefits	11,145,074	13,303,099	13,912,565	13,817,555	4,691,913	1,745	4,693,658	9,123,897	34%
Other Personnel Costs	-	-	-	-	-	-	-	-	-
Total Personnel	47,200,949	52,161,978	54,683,459	54,773,249	18,273,338	1,745	18,275,083	36,498,166	33%
Supplies	1,609,558	1,720,163	2,292,821	2,400,993	688,709	164,777	853,487	1,547,507	36%
Services & Charges									
Professional Services	1,380,819	1,755,294	2,045,289	2,500,121	328,041	745,075	1,073,116	1,427,005	43%
Printing & Advertising	134,261	83,792	220,773	228,691	31,914	21,372	53,287	175,405	23%
Utilities	689,427	663,087	778,508	778,508	244,960	-	244,960	533,548	31%
Education & Training	91,606	152,685	241,484	309,260	49,961	7,571	57,532	251,728	19%
Travel	87,683	17,787	92,168	78,262	645	1,354	1,999	76,263	3%
Repairs & Maintenance	2,110,509	2,191,066	2,460,404	2,576,660	653,493	96,715	750,207	1,826,452	29%
Interfund Allocations	7,614,119	6,910,980	9,320,120	9,320,120	3,106,696	-	3,106,696	6,213,424	33%
Debt Service Principal	151,720	149,934	149,565	149,565	72,623	-	72,623	76,942	49%
Debt Service Interest & Fees	6,245	3,937	2,240	2,240	1,110	-	1,110	1,130	50%
Grants & Subsidies	46,026	48,635	325,000	675,000	371,944	2,100	374,044	300,956	55%
Other Services & Charges	394,145	500,043	587,849	636,616	218,600	88,929	307,529	329,087	48%
Interfund Transfers Out	634,475	175,579	-	-	-	-	-	-	-
Total Services & Charges	13,341,034	12,652,819	16,223,400	17,255,043	5,079,986	963,117	6,043,103	11,211,940	35%
Capital	125,115	-	-	-	-	-	-	-	-
Total Expenditures	62,276,656	66,534,960	73,199,680	74,429,285	24,042,033	1,129,640	25,171,672	49,257,613	34%
Net Surplus / (Deficit)	5,515,403	8,350,746	(2,451,882)	(3,681,487)	(4,945,933)		(16,075,572)		
Beginning Cash Balance	38,854,906	44,871,229		53,544,921					
Cash Adjustments	500,919	322,946		-					
Ending Cash Balance	44,871,229	53,544,921		49,863,434	38,136,032				
Cash Reserves Target	21,796,830	23,287,236		26,050,250					
							Cash Reserves Target		
							35% of Annual expenditures		

Fund Purpose:

The General Fund is the primary operating fund for City operations including general government, public safety, certain culture & recreation expenses, and certain debt service obligations. The main source of revenue is property taxes. Secondary sources of revenue include auto and commercial vehicle excise tax, business licensing revenue, EMS billing revenue, and payment in lieu of taxes (PILOI) from the Water and Wastewater Utility.

City of South Bend, Indiana
Monthly Financial Report
April 30, 2021

Department Name	Mayor's Office					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	537,624	568,439	584,707	584,707	180,091	-	180,091	404,616	31%
Fringe Benefits	181,423	199,062	208,360	208,360	65,312	-	65,312	143,048	31%
Total Personnel	719,047	767,501	793,067	793,067	245,403	-	245,403	547,664	31%
Supplies	750	6,028	850	850	1,021	8	1,029	(179)	121%
Services & Charges									
Professional Services	-	143,724	7,000	7,000	-	-	-	7,000	0%
Printing & Advertising	18,742	25,634	40,500	40,934	12,478	1,463	13,940	26,994	34%
Education & Training	105	-	1,000	1,000	-	-	-	1,000	0%
Travel	5,059	-	5,000	4,500	-	-	-	4,500	0%
Repairs & Maintenance	250	800	150	650	475	-	475	175	73%
Interfund Allocations	120,197	93,425	157,918	157,918	52,638	-	52,638	105,280	33%
Other Services & Charges	186	740	500	566	171	-	171	395	30%
Total Services & Charges	144,539	264,323	212,068	212,568	65,761	1,463	67,224	145,344	32%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	864,336	1,037,853	1,005,985	1,006,485	312,185	1,470	313,656	692,829	31%

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:

The Professional Services budget was much higher in 2020 than 2021 due to a one-time services contract (\$180k) with a law enforcement consulting firm. 21CP Solutions was brought in to evaluate the South Bend Police Department and provide suggestions for policy improvements.

City of South Bend, Indiana
Monthly Financial Report
April 30, 2021

Division Name	Community Initiatives	Fund Number	101
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Fund Type	General Fund
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Control	City Funds
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	2019	2020	2021	2021	2021	2021	Total	Budget Balance	Percent of Budget
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.		
Expenditures by Type									
Personnel									
Salaries & Wages	-	119,402	223,064	223,064	72,772	-	72,772	150,292	33%
Fringe Benefits	-	46,102	89,817	89,817	29,795	-	29,795	60,022	33%
Total Personnel	-	165,504	312,881	312,881	102,567	-	102,567	210,314	33%
Supplies									
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	134,808	403,000	401,000	-	250,000	250,000	151,000	62%
Printing & Advertising	-	-	-	2,000	-	-	-	2,000	0%
Education & Training	-	-	-	-	-	-	-	-	-
Grant & Subsidies	-	-	225,000	575,000	326,000	-	326,000	249,000	57%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	134,808	628,000	978,000	326,000	250,000	576,000	402,000	59%
Capital									
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	300,312	940,881	1,290,881	428,567	250,000	678,567	612,314	53%

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 2021, 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:

In 2020, two new positions were added: GVI Program Manager and Director of Community Initiatives. In 2021, two full-time positions will be transferred from the VPA Recreation Division (Parks & Recreation Fund #201) to this division and the positions will be retitled Violence Prevention Coordinator II. This division has \$225,000 in grants for violence reduction initiatives in the community, and \$380,000 set aside for the S.A.V.E. Program through Goodwill.

City of South Bend, Indiana
Monthly Financial Report
April 30, 2021

Department Name	City Clerk	Fund Number	101
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Fund Type	General Fund
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	258,911	270,954	310,119	310,119	96,455	-	96,455	213,664	31%
Fringe Benefits	85,361	103,502	121,838	121,838	39,570	240	39,810	82,028	33%
Total Personnel	344,272	374,456	431,957	431,957	136,024	240	136,264	295,692	32%
Supplies	11,385	6,389	4,700	4,700	4,275	-	4,275	425	91%
Services & Charges									
Professional Services	20,177	25,275	27,500	18,793	4,823	393	5,216	13,577	28%
Printing & Advertising	33,443	18,528	27,500	29,014	5,126	4,033	9,159	19,855	32%
Education & Training	2,880	1,393	3,000	13,600	7,570	-	7,570	6,030	56%
Travel	481	342	5,000	1,000	-	-	-	1,000	0%
Repairs & Maintenance	6,491	32,656	5,000	9,000	120	-	120	8,880	1%
Interfund Allocations	76,327	48,956	155,926	155,926	51,974	-	51,974	103,952	33%
Other Services & Charges	2,849	4,963	4,500	4,850	2,529	292	2,821	2,029	58%
Total Services & Charges	142,649	132,113	228,426	232,182	72,142	4,718	76,860	155,323	33%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	498,306	512,958	665,083	668,839	212,442	4,958	217,399	451,440	33%

Department Purpose:

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

We accomplish our mission by:

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

Explanation of Revenue Sources:

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

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

From 2020 to 2021, the salary caps for the following positions will increase: Executive Assistant to the City Clerk - increase 15% | Chief Deputy Clerk - increase 14% | Ordinance Violations Bureau Clerk - increase 4.5%. City-wide, all salary caps will increase by 0.8% from 2020 to 2021. Printing and advertising includes \$19,500 for required legal notices in the newspaper to advertise public meetings.

City of South Bend, Indiana
Monthly Financial Report
April 30, 2021

Department Name	Common Council	Fund Number	101
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Fund Type	General Fund
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	195,562	187,249	226,304	226,304	63,303	-	63,303	163,001	28%
Fringe Benefits	100,195	84,521	143,997	143,997	32,214	-	32,214	111,783	22%
Total Personnel	295,757	271,770	370,301	370,301	95,517	-	95,517	274,784	26%
Supplies	2,784	2,716	5,000	5,000	628	-	628	4,372	13%
Services & Charges									
Professional Services	162,889	117,174	217,308	257,389	33,833	69,321	103,154	154,235	40%
Printing & Advertising	12,558	7,973	9,097	9,097	1,260	-	1,260	7,837	14%
Education & Training	496	2,069	12,000	3,470	-	-	-	3,470	0%
Travel	1,378	1,479	10,000	3,300	-	-	-	3,300	0%
Repairs & Maintenance	-	34,153	1,255	25,386	18,617	236	18,853	6,533	74%
Interfund Allocations	56,532	42,336	54,938	54,938	18,314	-	18,314	36,624	33%
Other Services & Charges	3,764	4,091	14,010	9,040	1,011	-	1,011	8,029	11%
Total Services & Charges	237,616	209,275	318,608	362,620	73,035	69,557	142,592	220,028	39%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	536,158	483,761	693,909	737,921	169,180	69,557	238,737	499,184	32%

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 budget accounts for the wages and benefits for the nine (9) Council Members along with some costs associated with public meetings. In 2021, the annual salary will be \$20,256. There is a small budget of \$44,000 for interns. Professional services include \$200k for legal services for the Council. \$5,000 is budgeted for upgrades for the informal meeting room.

City of South Bend, Indiana
Monthly Financial Report
April 30, 2021

Division Name	Controller's Office	Fund Number	101
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Fund Type	General Fund
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	1,619,488	1,353,939	1,445,027	1,445,027	464,179	-	464,179	980,848	32%
Fringe Benefits	502,640	480,160	540,798	540,798	157,513	-	157,513	383,285	29%
Total Personnel	2,122,128	1,834,099	1,985,825	1,985,825	621,692	-	621,692	1,364,133	31%
Supplies	14,283	14,013	16,420	16,825	4,816	73	4,889	11,936	29%
Services & Charges									
Professional Services	51,168	43,980	55,000	86,900	18,213	27,900	46,113	40,788	53%
Printing & Advertising	327	1,203	2,000	2,000	874	291	1,165	835	58%
Education & Training	7,175	1,994	5,760	5,760	1,412	-	1,412	4,348	25%
Travel	12,343	2,045	6,000	3,000	-	-	-	3,000	0%
Repairs & Maintenance	784	2,254	1,100	1,100	103	-	103	997	9%
Interfund Allocations	228,287	303,227	193,433	193,433	64,473	-	64,473	128,960	33%
Other Services & Charges	33,225	14,429	11,585	14,585	7,253	-	7,253	7,332	50%
Total Services & Charges	333,308	369,132	274,878	306,778	92,327	28,191	120,519	186,260	39%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	2,469,719	2,217,244	2,277,123	2,309,428	718,835	28,265	747,100	1,562,329	32%

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:

87% of the Controller's Office budget is for the wages and benefits of its 22 full-time staff members which include payroll, purchasing, and accounting staff. Professional services budgeted include bond continuing disclosure, arbitrage compliance, actuarial evaluation for GASB 74 (done every other year), and ACFR preparation. Education and training budgeted includes funding for travel to conferences and membership dues for professional organizations. Printing and advertising is for the cost of printing the budget book, annual comprehensive financial report (ACFR), and legal notices in the newspaper. In 2020, Human Resources (6 positions) and the Office of Diversity & Inclusion (2 positions) were 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.

City of South Bend, Indiana
Monthly Financial Report
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Division Name	Human Resources					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		%
Expenditures by Type									
Personnel									
Salaries & Wages	-	374,910	446,303	446,303	145,744	-	145,744	300,559	33%
Fringe Benefits	-	139,389	170,653	170,653	54,784	-	54,784	115,869	32%
Total Personnel	-	514,299	616,956	616,956	200,527	-	200,527	416,428	33%
Supplies	-	642	750	750	388	67	455	295	61%
Services & Charges									
Printing & Advertising	-	999	7,060	6,560	-	-	-	6,560	0%
Education & Training	-	795	3,200	3,200	-	-	-	3,200	0%
Travel	-	-	3,000	3,000	-	-	-	3,000	0%
Repairs & Maintenance	-	100	-	150	150	-	150	-	100%
Interfund Allocations	-	79,317	97,478	97,478	32,494	-	32,494	64,984	33%
Other Services & Charges	-	1,760	6,000	6,350	238	-	238	6,113	4%
Total Services & Charges	-	82,972	116,738	116,738	32,882	-	32,882	83,857	28%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	597,913	734,444	734,444	233,797	67	233,864	500,580	32%

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 was separated into its own division budget. Personnel (6 positions), supplies, and services associated with Human Resources were transferred out of the Controller's budget and budgeted in this division going forward.

City of South Bend, Indiana
Monthly Financial Report
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Division Name	Diversity & Inclusion	Fund Number	101
Fund Type	General Fund		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	165,515	226,777	226,777	67,766	-	67,766	159,011	30%
Fringe Benefits	-	50,278	75,209	75,209	21,826	-	21,826	53,383	29%
Total Personnel	-	215,793	301,986	301,986	89,592	-	89,592	212,394	30%
Supplies	-	74	1,500	1,500	517	-	517	983	34%
Services & Charges									
Professional Services	-	14,260	80,000	156,624	27,190	61,534	88,724	67,900	57%
Printing & Advertising	-	2,025	3,000	3,000	190	-	190	2,810	6%
Education & Training	-	1,000	100,000	155,000	-	-	-	155,000	0%
Travel	-	-	10,000	10,000	-	-	-	10,000	0%
Repairs & Maintenance	-	50	-	-	-	-	-	-	-
Interfund Allocations	-	18,942	63,404	63,404	21,132	-	21,132	42,272	33%
Other Services & Charges	-	2,843	8,500	8,500	102	-	102	8,398	1%
Total Services & Charges	-	39,119	264,904	396,528	48,615	61,534	110,148	286,380	28%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	254,986	568,390	700,014	138,724	61,534	200,257	499,757	29%
Revenue									
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	0%
Other Income	-	400	-	-	-	-	-	-	-
Donations	-	50,000	-	-	-	-	-	-	-
Total Revenue	-	50,400	35,000	35,000	-	-	-	35,000	100%

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:

2020: Living Cities Inclusive Procurement grant \$50,000

2021: 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 was separated into its own division budget. Personnel (3 positions), supplies, and services associated with Diversity & Inclusion were transferred out of the Controller's budget and budgeted in this division going forward.

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

City of South Bend, Indiana
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Division Name	Human Rights					Fund Number	101			
Fund Type	General Fund									
Control	City Funds									
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	116,754	134,381	238,622	238,622	40,066	-	40,066	198,556	17%	
Fringe Benefits	30,779	49,745	90,378	90,378	15,793	-	15,793	74,585	17%	
Total Personnel	147,533	184,125	329,000	329,000	55,859	-	55,859	273,141	17%	
Supplies	1,022	765	1,000	1,000	681	288	969	31	97%	
Services & Charges										
Professional Services	2,902	819	1,070	3,070	1,050	1,384	2,434	636	79%	
Printing & Advertising	-	347	1,571	1,571	-	-	-	1,571	0%	
Education & Training	2,320	600	2,500	2,500	-	-	-	2,500	0%	
Repairs & Maintenance	9,275	9,716	9,200	9,393	2,876	6,118	8,994	399	96%	
Interfund Allocations	49,491	27,145	46,175	46,175	15,391	-	15,391	30,784	33%	
Other Services & Charges	44,701	44,073	48,076	46,286	14,120	10,819	24,938	21,348	54%	
Total Services & Charges	108,689	82,700	108,592	108,995	33,437	18,320	51,757	57,238	47%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	257,243	267,591	438,592	438,995	89,978	18,608	108,586	330,410	25%	
Revenue										
Other Income	39,613	30,069	30,000	30,000	30,022	-	30,022	(22)	100%	
Total Revenue	39,613	30,069	30,000	30,000	30,022	-	30,022	(22)	100%	

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. Starting in 2019, as part of the interlocal agreement, St Joseph County will pay \$30,000 a year to support the HRC. Federal grants from the Department of Housing & Urban Development (HUD) and the Equal Employment Opportunity Commission (EEOC) are received in the Human Rights Federal Grant Fund (#258).

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

In 2017, the South Bend Human Rights Commission entered into an interlocal agreement with St. Joseph County. In 2019, the South Bend Human Rights Commission handled 4,279 inquiries, both city and county. The continued partnership with St. Joseph County, to investigate discrimination complaints, has resulted in an increase in caseload. The agreement calls for the County to reimburse HRC in the amount of \$30,000 per year to support the costs associated with the increased caseload.

In 2021, the Director of Human Rights position was added back. The Director of Human Rights will serve on the senior leadership team of the Office of Diversity and Inclusion and provide strategic leadership for the administration, operation, and functions of the Human Rights Commission in accordance with the City of South Bend Human Rights Ordinance and St. Joseph County Human Rights Ordinance. The director shall manage staff in the identification, investigation, mediation, and adjudication of human rights discrimination claims in housing, employment, public accommodations, and education.

City of South Bend, Indiana
Monthly Financial Report
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Department Name	Legal Department					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		%
Expenditures by Type									
Personnel									
Salaries & Wages	798,210	907,628	996,152	996,152	333,186	-	333,186	662,966	33%
Fringe Benefits	251,604	298,375	345,475	345,475	112,790	-	112,790	232,685	33%
Total Personnel	1,049,814	1,206,003	1,341,627	1,341,627	445,976	-	445,976	895,651	33%
Supplies	1,771	3,568	3,550	3,550	144	-	144	3,406	4%
Services & Charges									
Professional Services	475	1,440	2,550	2,550	-	-	-	2,550	0%
Printing & Advertising	-	106	500	500	-	-	-	500	0%
Education & Training	10,998	8,063	11,000	11,021	84	21	105	10,916	1%
Travel	2,804	-	5,000	5,000	-	-	-	5,000	0%
Repairs & Maintenance	-	100	-	-	-	-	-	-	-
Interfund Allocations	96,719	62,820	174,889	174,889	58,297	-	58,297	116,592	33%
Other Services & Charges	14,804	16,929	18,800	20,029	5,596	10,608	16,205	3,825	81%
Total Services & Charges	125,800	89,458	212,739	213,989	63,977	10,629	74,607	139,383	35%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	1,177,385	1,299,029	1,557,916	1,559,166	510,097	10,629	520,726	1,038,440	33%
Revenue									
Charges for Services	66,475	135,710	91,799	91,799	22,836	-	22,836	68,963	25%
Other Income	394	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	54,689	56,529	-	-	-	-	-	-	-
Total Revenue	121,558	192,239	91,799	91,799	22,836	-	22,836	68,963	25%

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. In 2021, the allocation was discontinued as the position was already covered by the administrative cost allocation.

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

86% of the Legal Department's budget is for the wages and benefits of its twelve (12) full-time staff members and seasonal interns. From 2020 to 2021, the personnel budget increased as one (1) full-time Paralegal position was transferred from the Liability Insurance Fund (#226) to the Legal Department's budget in the General Fund (#101). This position is under the Legal Department but was historically budgeted in Fund #226 because the position focuses on liability and workers' comp related matters. Interfund allocations have increased as a result of a Worker's Compensation claim allocated to Legal between 2017-2019. All other items in the "Services and Charges" category have been decreased.

City of South Bend, Indiana
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Division Name	Engineering	Fund Number	101
Fund Type	General Fund		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	1,630,795	1,680,220	1,816,881	1,816,881	601,283	-	601,283	1,215,598	33%
Fringe Benefits	515,864	588,063	645,176	645,176	202,724	945	203,669	441,507	32%
Total Personnel	2,146,659	2,268,284	2,462,057	2,462,057	804,007	945	804,952	1,657,105	33%
Supplies	12,665	5,144	22,700	22,700	1,522	265	1,787	20,913	8%
Services & Charges									
Professional Services	139,573	151,673	150,000	361,831	58,202	155,621	213,823	148,009	59%
Printing & Advertising	3,520	1,872	8,535	9,567	913	579	1,492	8,075	16%
Education & Training	7,953	1,500	21,000	21,000	271	-	271	20,729	1%
Travel	9,682	3,762	15,250	15,273	645	23	668	14,605	4%
Repairs & Maintenance	4,840	5,718	26,500	26,500	2,808	-	2,808	23,692	11%
Interfund Allocations	365,366	418,440	567,032	567,032	189,008	-	189,008	378,024	33%
Debt Service Principal	14,637	10,755	8,259	8,259	2,238	-	2,238	6,021	27%
Debt Service Interest & Fees	407	194	624	624	34	-	34	590	5%
Other Services & Charges	18,918	12,314	21,300	21,741	1,432	441	1,874	19,868	9%
Total Services & Charges	564,896	606,228	818,500	1,031,827	255,552	156,664	412,216	619,613	40%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	2,724,221	2,879,656	3,303,257	3,516,584	1,061,080	157,874	1,218,954	2,297,631	35%

Revenue									
Licenses & Permits	160,730	161,952	127,000	127,000	45,155		45,155	81,845	36%
Charges for Services	136,717	415,210	192,000	192,000	48,000		48,000	144,000	25%
Other Income	10,321	21,032	5,000	5,000	-		-	5,000	0%
Interfund Allocation Reimb	1,400,059	1,436,881	1,449,233	1,449,233	483,073		483,073	966,160	33%
Total Revenue	1,707,827	2,035,075	1,773,233	1,773,233	576,228		576,228	1,197,005	32%

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 Engineering division's budget is primarily personnel costs. Personnel changes in 2021 include the addition of one (1) full-time Engineer II and the elimination of the budget for permanent part-time engineers. Supplies include office supplies and supplies for engineers to perform field work. Professional Services include consulting and design services for various Public Works projects.

City of South Bend, Indiana
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Division Name	Office of Sustainability					Fund Number	101			
Fund Type	General Fund									
Control	City Funds									
	2019	2020	2021	2021	2021	2021	Total		Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	& Encumb.	Balance	Budget
			Budget	Budget		Encumbrances				%
Expenditures by Type										
Personnel										
Salaries & Wages	81,071	85,683	85,548	85,548	-	-	-	-	85,548	0%
Fringe Benefits	26,572	27,950	28,965	28,965	-	-	-	-	28,965	0%
Total Personnel	107,643	113,634	114,513	114,513	-	-	-	-	114,513	0%
Supplies	3,934	23,361	1,250	1,338	-	88	88	88	1,250	7%
Services & Charges										
Professional Services	37,201	74,584	53,000	79,902	3,000	-	3,000	-	76,902	4%
Printing & Advertising	-	-	675	675	-	-	-	-	675	0%
Education & Training	18	86	1,400	1,400	-	-	-	-	1,400	0%
Travel	201	-	2,162	2,162	-	-	-	-	2,162	0%
Interfund Allocations	19,234	9,740	20,146	20,146	6,714	-	6,714	-	13,432	33%
Other Services & Charges	3,487	12,760	6,000	6,000	-	-	-	-	6,000	0%
Total Services & Charges	60,142	97,171	83,383	110,285	9,714	-	9,714	9,714	100,571	9%
Capital	-	-	-	-	-	-	-	-	-	-
Total Expenditures	171,719	234,165	199,146	226,136	9,714	88	9,802	216,334	4%	4%
Revenue										
Other Income	-	9,299	-	-	-	-	-	-	-	-
Total Revenue	-	9,299	-	-	-	-	-	-	-	-

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:

Professional services are for climate action and climate adaptation planning. Rate case participation will not be funded by Sustainability except for specific renewable or efficiency actions at the Indiana Utility Regulatory Commission (IURC). No implementation activity or capital projects will be schedule for 2021. The Office of Sustainability will not install any electric vehicle chargers, however intends to install, one per year thereafter for the next several years. Therefore showing a decrease in supplies, services and capital.

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

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Division Name	AmeriCorps Grant Program					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	244,129	225,247	263,032	263,032	79,258	-	79,258	183,774	30%
Fringe Benefits	40,651	37,207	57,140	57,140	12,759	-	12,759	44,381	22%
Total Personnel	284,780	262,454	320,172	320,172	92,017	-	92,017	228,155	29%
Supplies	43,669	10,067	30,850	30,850	402	-	402	30,448	1%
Services & Charges									
Professional Services	12,054	31,982	44,051	58,392	7,280	7,061	14,341	44,051	25%
Printing & Advertising	594	139	1,200	1,200	-	-	-	1,200	0%
Education & Training	4,769	676	3,624	3,624	-	-	-	3,624	0%
Travel	10,609	726	10,006	10,006	-	-	-	10,006	0%
Repairs & Maintenance	-	-	400	400	-	-	-	400	0%
Other Services & Charges	1,125	1,755	7,180	7,180	841	-	841	6,339	12%
Total Services & Charges	29,151	35,278	66,461	80,802	8,121	7,061	15,182	65,620	19%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	357,600	307,799	417,483	431,824	100,540	7,061	107,601	324,223	25%
Revenue									
Intergov./ Grants	117,240	176,231	177,238	177,238	69,868	-	69,868	107,370	39%
Interfund Transfers In	135,000	105,000	120,000	120,000	40,000	-	40,000	80,000	33%
Total Revenue	252,240	281,231	297,238	297,238	109,868	-	109,868	187,370	37%

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 interfund transfers in from City departments that benefit from the AmeriCorps program.

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

- Living Allowance line item = largest increase. Due to 1) additional members awarded by AmeriCorps and 2) assumed 10% increase in living allowance beginning in Sept. 2021 (to be covered by increase in grant award June 2021). Additional members will serve in DCI, SBFd, and other depts. Additional members have minimal impact on program overhead or staffing costs.
- Supplies, services and charges decrease as program becomes established and startup tasks and purchases have been completed.
- AmeriCorps is a reimbursement grant, so the City is required to budget for the total cost of the program. While the program grows to serve more residents and provide capacity to more City programs, the proportion of expenses reimbursed by a grant increases every year. In other words, the percent of total costs that the City matches decreases every year.

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Department Name	Police Department	Fund Number	101
Fund Type	General Fund		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	17,218,225	15,563,454	16,627,644	16,645,444	5,717,655	-	5,717,655	10,927,789	34%
Fringe Benefits	5,275,228	5,423,162	5,468,221	5,450,421	1,916,530	-	1,916,530	3,533,891	35%
Total Personnel	22,493,452	20,986,615	22,095,865	22,095,865	7,634,185	-	7,634,185	14,461,680	35%
Supplies	905,823	767,165	1,152,960	1,208,016	297,393	118,482	415,875	792,141	34%
Services & Charges									
Professional Services	657,704	765,305	710,000	753,666	107,491	8,697	116,188	637,478	15%
Printing & Advertising	-	3,288	24,721	24,721	4,146	825	4,971	19,750	20%
Utilities	185,066	170,952	174,408	174,408	55,968	-	55,968	118,440	32%
Education & Training	350	426	-	100	99	-	99	1	99%
Travel	1,339	1,648	250	250	-	-	-	250	0%
Repairs & Maintenance	906,259	871,987	980,199	1,013,972	307,740	1,171	308,911	705,061	30%
Interfund Allocations	4,333,272	3,651,431	4,863,457	4,863,457	1,621,153	-	1,621,153	3,242,304	33%
Debt Service Principal	137,083	139,178	141,306	141,306	70,385	-	70,385	70,921	50%
Debt Service Interest & Fees	5,837	3,742	1,616	1,616	1,076	-	1,076	540	67%
Grants & Subsidies	3,026	5,635	57,000	57,000	2,944	2,100	5,044	51,956	9%
Other Services & Charges	252,846	272,619	349,908	377,728	143,301	45,179	188,481	189,247	50%
Interfund Transfers Out	26,423	-	-	-	-	-	-	-	-
Total Services & Charges	6,509,206	5,886,212	7,302,865	7,408,224	2,314,303	57,972	2,372,276	5,035,948	32%
Capital	102,885	-	-	-	-	-	-	-	-
Total Expenditures	30,011,366	27,639,992	30,551,690	30,712,105	10,245,881	176,455	10,422,335	20,289,769	34%
Revenue									
Charges for Services	-	8,316	-	-	-	-	-	-	-
Other Income	613,356	655,931	457,000	457,000	48,764	-	48,764	408,236	11%
Donations	-	-	7,500	7,500	-	-	-	7,500	0%
Interfund Transfers In	-	1,547,272	-	-	-	-	-	-	-
Total Revenue	613,356	2,211,518	464,500	464,500	48,764	-	48,764	415,736	10%

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:

2021 Changes to Budgeted Personnel

+1 Crime Resource Specialist, +2 Police Recruits, -5 Sworn Officers, -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), -1 Director of Civilian Services

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. Funding for the PAL Program is also budgeted in the C.O.P.S. M.O.R.E. Grant Fund (#295).

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Division Name	Police Crime Lab					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	395,207	463,759	463,759	126,318	-	126,318	337,441	27%
Fringe Benefits	-	142,250	167,982	167,982	42,294	-	42,294	125,688	25%
Total Personnel	-	537,456	631,741	631,741	168,612	-	168,612	463,129	27%
Supplies	-	15,373	17,000	18,113	5,933	400	6,333	11,780	35%
Services & Charges									
Professional Services	-	8	-	-	-	-	-	-	-
Interfund Allocations	-	-	148,571	148,571	49,523	-	49,523	99,048	33%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	8	148,571	148,571	49,523	-	49,523	99,048	33%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	552,838	797,312	798,425	224,068	400	224,468	573,957	28%
Revenue									
Charges for Services	-	7,756	-	-	6,544	-	6,544	(6,544)	-
Total Revenue	-	7,756	-	-	6,544	-	6,544	(6,544)	-

Division Purpose:

This division was created to track expenditures related to South Bend Police Department Crime Lab. 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 were 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 received a grant in 2020 to purchase a Lab Information Management System (LIMS) software solution. LIMS tracks the chain of custody of evidence, test results, and other lab information. In 2020, the City was also awarded a grant to purchase a new lab microscope. The new microscope will be for firearm and tool mark examination, replacing a 13+ year-old microscope.

Interfund Allocations

Starting in 2021, the Crime Lab will be charged for the Information Technology (IT) Allocation and the Administrative Cost Allocation.

City of South Bend, Indiana
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Department Name	Fire Department	Fund Number	101
Fund Type	General Fund		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	12,884,584	16,374,216	16,126,290	16,228,290	5,410,377	-	5,410,377	10,817,913	33%
Fringe Benefits	3,938,049	5,397,609	5,452,133	5,350,133	1,899,835	-	1,899,835	3,450,298	36%
Total Personnel	16,822,632	21,771,825	21,578,423	21,578,423	7,310,212	-	7,310,212	14,268,211	34%
Supplies	585,336	591,801	666,391	711,569	227,571	39,393	266,964	444,605	38%
Services & Charges									
Professional Services	294,517	233,686	204,000	233,298	60,516	149,621	210,137	23,160	90%
Printing & Advertising	-	2,063	22,214	12,380	1,487	429	1,915	10,465	15%
Utilities	287,600	293,257	340,000	340,000	115,963	-	115,963	224,037	34%
Education & Training	51,604	67,844	73,000	73,000	35,739	1,977	37,716	35,284	52%
Travel	38,139	6,318	20,500	20,771	-	1,331	1,331	19,440	6%
Repairs & Maintenance	1,042,780	1,159,796	1,032,000	1,036,720	306,412	27,470	333,882	702,838	32%
Interfund Allocations	1,979,778	1,890,530	2,493,373	2,493,373	831,117	-	831,117	1,662,256	33%
Other Services & Charges	5,702	39,047	38,500	53,287	17,310	6,694	24,004	29,284	45%
Interfund Transfers Out	608,052	-	-	-	-	-	-	-	-
Total Services & Charges	4,308,172	3,692,540	4,223,587	4,262,828	1,368,544	187,522	1,556,065	2,706,764	37%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	21,716,141	26,056,166	26,468,401	26,552,821	8,906,328	226,915	9,133,242	17,419,580	34%

Revenue	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Intergov./ Grants	302,484	14,866	-	-	-	-	-	-	-
Licenses & Permits	-	19,227	24,000	24,000	6,351	-	6,351	17,649	26%
Charges for Services	409	337	4,500	4,500	149	-	149	4,351	3%
Donations	345	420	87,800	87,800	-	-	-	87,800	0%
Other Income	11,447	6,033	1,000	1,000	508	-	508	492	51%
Interfund Transfers In	-	3,474,135	707,215	707,215	607,079	-	607,079	100,136	86%
Total Revenue	314,685	3,515,018	824,515	824,515	614,086	-	614,086	210,428	74%

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:
2021 is the fourth year of a 4-year collective bargaining agreement - the negotiated 2% increase in wages from 2020 to 2021 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.
- In 2021, the Community Paramedic Program will continue 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 was 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 moved all firefighters 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 was impractical due to frequently changing assignments. EMS expenditures related to billing are 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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Division Name	Fire Training Center	Fund Number	101
Fund Type	General Fund		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Supplies	-	13,842	5,000	5,000	772	143	916	4,084	18%
Services & Charges									
Utilities	-	5,729	33,000	33,000	4,304	-	4,304	28,696	13%
Repairs & Maintenance	-	10,605	110,000	110,000	635	-	635	109,365	1%
Total Services & Charges	-	16,334	143,000	143,000	4,939	-	4,939	138,061	3%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	30,175	148,000	148,000	5,711	143	5,854	142,145	4%
Revenue									
Charges for Services	-	1,050	50,000	50,000	-		-	50,000	0%
Total Revenue	-	1,050	50,000	50,000	-		-	50,000	0%

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.

From 2019 through 2021, 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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Division Name	Emergency Medical Services						Fund Number	101	
Fund Type	General Fund								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	138,124	150,859	150,859	49,707	-	49,707	101,152	33%
Fringe Benefits	-	75,881	75,932	75,932	26,603	-	26,603	49,329	35%
Total Personnel	-	214,005	226,791	226,791	76,310	-	76,310	150,481	34%
Supplies	-	232,073	332,900	339,032	137,588	5,130	142,717	196,314	42%
Services & Charges									
Professional Services	-	14,058	80,610	54,735	6,443	8,072	14,515	40,220	27%
Printing & Advertising	-	220	12,200	12,200	-	-	-	12,200	0%
Education & Training	-	66,239	4,000	14,000	4,785	4,989	9,774	4,226	70%
Repairs & Maintenance	-	2,640	133,600	143,600	520	3,184	3,704	139,896	3%
Interfund Allocations	-	10,159	-	-	-	-	-	-	-
Other Services & Charges	-	52,907	20,000	26,000	16,731	-	16,731	9,269	64%
Total Services & Charges	-	146,224	250,410	250,535	28,479	16,244	44,723	205,811	18%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	592,302	810,101	816,358	242,377	21,374	263,751	552,606	32%
Revenue									
Charges for Services	-	3,491,328	3,593,000	3,593,000	1,534,724	-	1,534,724	2,058,276	43%
Fines, Forfeitures, and Fees	-	-	-	-	11	-	11	(11)	-
Other Income	-	186	-	-	-	-	-	-	-
Total Revenue	-	3,491,515	3,593,000	3,593,000	1,534,735	-	1,534,735	2,058,265	43%

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 were moved to the General Fund. Moving EMS revenue and expenditures into the General Fund simplified accounting.

This budget covers the cost of four (4) 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.

City of South Bend, Indiana
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Division Name	Morris Performing Arts Center						Fund Number	101	
Fund Type	General Fund								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	381,917	285,767	539,806	539,806	133,265	-	133,265	406,541	25%
Fringe Benefits	147,033	131,601	230,491	231,051	61,572	560	62,132	168,919	27%
Total Personnel	528,950	417,368	770,297	770,857	194,836	560	195,396	575,460	25%
Supplies	20,954	22,110	25,000	25,200	4,445	440	4,885	20,315	19%
Services & Charges									
Professional Services	2,160	2,518	10,200	15,673	-	5,473	5,473	10,200	35%
Printing & Advertising	43,730	15,702	60,000	72,973	5,440	13,454	18,894	54,079	26%
Utilities	128,031	112,645	139,100	139,100	37,760	-	37,760	101,340	27%
Education & Training	2,938	-	-	585	-	585	585	-	100%
Travel	5,648	1,469	-	-	-	-	-	-	-
Repairs & Maintenance	85,650	34,268	100,000	106,380	8,378	37,779	46,157	60,223	43%
Interfund Allocations	240,405	210,875	237,973	237,973	79,325	-	79,325	158,648	33%
Other Services & Charges	10,358	11,433	18,350	19,833	5,494	4,582	10,077	9,756	51%
Interfund Transfers Out	-	175,579	-	-	-	-	-	-	-
Total Services & Charges	518,920	564,488	565,623	592,516	136,397	61,873	198,270	394,246	33%
Capital	22,230	-	-	-	-	-	-	-	-
Total Expenditures	1,091,053	1,003,966	1,360,920	1,388,573	335,678	62,873	398,551	990,021	29%
Revenue									
Charges for Services	1,220,096	317,745	700,000	700,000	7,631	-	7,631	692,369	1%
Other Income	46,536	5,930	25,000	25,000	1,141	-	1,141	23,859	5%
Interfund Allocation Reimb	-	40,118	86,746	86,746	28,914	-	28,914	57,832	33%
Interfund Transfers In	-	55,367	-	-	-	-	-	-	-
Total Revenue	1,266,632	419,160	811,746	811,746	37,686	-	37,686	774,060	5%

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:

There are many Personnel changes in 2021. The Manager I-Assistant Box Office position is not funded and was eliminated. The Manager-Assistant Facility Operations position was transferred from the Palais Royale Division to the Morris PAC Division (within the General Fund #101). The Marketing Manager position was transferred back from the VPA Experience Division to the Morris PAC Division (from Fund #201 to #101). The Manager Facility Operations (MPAC) position will continue to be paid out of the Morris PAC Division and the associated wages and benefits will be 100% allocated back to the Parking Garage Fund (#601). The General Manager-Venues position will continue to be paid out of the Century Center Operations Fund (#670) and the associated wages and benefits will be allocated back to the Morris PAC Division at 50% (this expense is part of interfund allocations).

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

Due to the COVID-19 pandemic, the Morris Performing Arts Center was shut down for several months during 2020 and several employees were furloughed. As a result, 2020 actual expenditures for wages & benefits were much lower as compared to prior years.

City of South Bend, Indiana
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Division Name	Palais Royale Ballroom					Fund Number	101			
Fund Type	General Fund									
Control	City Funds									
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	88,606	28,543	-	-	-	-	-	-	-	-
Fringe Benefits	49,675	28,243	-	-	-	-	-	-	-	-
Total Personnel	138,282	56,786	-	-	-	-	-	-	-	-
Supplies	5,181	5,031	5,000	5,000	614	-	614	4,386	12%	
Services & Charges										
Printing & Advertising	21,346	3,693	-	300	-	300	300	-	100%	
Utilities	88,730	80,505	92,000	92,000	30,964	-	30,964	61,036	34%	
Repairs & Maintenance	54,179	26,223	61,000	68,409	4,659	20,757	25,416	42,993	37%	
Interfund Allocations	48,511	43,637	45,407	45,407	15,143	-	15,143	30,264	33%	
Other Services & Charges	2,181	5,539	14,640	14,640	2,471	10,313	12,784	1,856	87%	
Total Services & Charges	214,947	159,596	213,047	220,756	53,238	31,370	84,607	136,149	38%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	358,410	221,414	218,047	225,756	53,852	31,370	85,221	140,535	38%	
Revenue										
Charges for Services	197,585	88,843	42,000	142,400	48,791		48,791	93,609	34%	
Other Income	18,694	4,966	100,400	-	-		-	-	-	
Total Revenue	216,280	93,809	142,400	142,400	48,791		48,791	93,609	34%	

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. Charges for Services is for the rental of the retail space. Other Income is the reimbursement from the caterer for utilities and LaSalle Grill for refuse and recycle service.

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

As a result of a new catering contract, in 2021, the Palais Royale personnel budget was eliminated. One position (Manager-Assistant Facility Operations) was transferred to the Morris Performing Arts Center budget (within the same fund) and one position was eliminated (Administrative Assistant I). All utilities are paid for by the City and will be reimbursed by the caterer (included in the Other Income). All other expenses were reduced or eliminated.

**City of South Bend, Indiana
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Fund Name	Motor Vehicle Highway					Fund Number	202			
Fund Type	Special Revenue Funds									
Control	City Funds									
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Intergov./ Shared Revenues	3,209,051	2,985,157	3,041,250	3,041,250	1,009,707		1,009,707	2,031,543	33%	
Intergov./ Grants	-	-	-	-	118,046		118,046	(118,046)	-	
Licenses & Permits	3,150	300	3,000	3,000	500		500	2,500	17%	
Charges for Services	253,301	290,475	232,670	232,670	99,979		99,979	132,691	43%	
Interest Earnings	165,725	39,751	26,878	26,878	12,284		12,284	14,594	46%	
Debt Proceeds	-	1,778,948	-	-	-		-	-	-	
Other Income	42,383	56,716	5,300	5,300	4,895		4,895	405	92%	
Interfund Allocation Reimb	138,150	149,020	150,163	150,163	50,051		50,051	100,112	33%	
Interfund Transfers In	3,852,066	4,937,750	3,500,000	3,500,000	1,166,664		1,166,664	2,333,336	33%	
Total Revenue	7,663,825	10,238,117	6,959,261	6,959,261	2,462,126		2,462,126	4,497,135	35%	
Expenditures by Activity										
Streets / Traffic & Lighting	9,441,018	7,154,221	7,146,111	8,947,037	4,217,407	510,151	4,727,558	4,219,479	53%	
Curb & Sidewalk Program	1,494,709	1,202,773	1,480,290	1,952,478	438,215	228,602	666,817	1,285,661	34%	
Total Expenditures	10,935,727	8,356,994	8,626,401	10,899,515	4,655,622	738,753	5,394,375	5,505,140	49%	
Expenditures by Type										
Personnel										
Salaries & Wages	2,602,952	2,715,345	2,994,880	2,992,926	1,131,370	-	1,131,370	1,861,556	38%	
Fringe Benefits	970,717	1,138,382	1,240,258	1,242,212	467,968	-	467,968	774,244	38%	
Total Personnel	3,573,668	3,853,726	4,235,138	4,235,138	1,599,337	-	1,599,337	2,635,800	38%	
Supplies	1,080,335	1,065,253	764,833	850,775	507,773	32,824	540,597	310,177	64%	
Services & Charges										
Professional Services	645,007	255,097	483,476	955,664	194,150	228,602	422,752	532,912	44%	
Printing & Advertising	222	194	3,250	3,250	639	-	639	2,611	20%	
Utilities	49,037	44,364	48,231	48,231	21,388	-	21,388	26,843	44%	
Education & Training	9,540	13,900	15,000	15,000	645	2,200	2,845	12,155	19%	
Travel	3,391	2,210	5,000	5,000	-	-	-	5,000	0%	
Repairs & Maintenance	424,771	699,746	555,941	593,229	361,884	34,588	396,472	196,758	67%	
Interfund Allocations	1,628,279	1,534,987	1,419,756	1,419,756	473,252	-	473,252	946,504	33%	
Debt Service Principal	734,901	590,097	920,461	920,461	344,590	-	344,590	575,871	37%	
Debt Service Interest & Fees	45,227	28,674	47,245	47,245	13,999	-	13,999	33,246	30%	
Other Services & Charges	177,033	165,904	128,070	129,658	1,858	539	2,396	127,261	2%	
Interfund Transfers Out	2,500,000	-	-	-	-	-	-	-	-	
Total Services & Charges	6,217,408	3,335,174	3,626,430	4,137,494	1,412,404	265,928	1,678,332	2,459,161	41%	
Capital	64,316	102,840	-	1,676,108	1,136,108	440,000	1,576,108	100,000	94%	
Total Expenditures	10,935,727	8,356,994	8,626,401	10,899,515	4,655,622	738,753	5,394,375	5,505,138	49%	
Net Surplus / (Deficit)	(3,271,902)	1,881,123	(1,667,140)	(3,940,254)	(2,193,496)		(2,932,249)			
Beginning Cash Balance	7,993,003	4,743,203		6,607,820						
Cash Adjustments	22,101	(16,506)		-						
Ending Cash Balance	4,743,203	6,607,820		2,667,566	4,242,987					
Cash Reserves Target	2,733,932	2,089,248		2,724,879						
								Cash Reserves Target		
								25% of Annual expenditures		

Fund Purpose:

This fund accounts for a portion of the Streets & Sewers Division's operations including: Streets, Traffic & Lighting, and Curb & Sidewalk. Streets & Sewers is a division of the Department of Public Works.

- **Streets:** The Streets Division 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. Additionally, Streets maintains around 398 miles of alley surface. Also operating under the Streets Division 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 streetlights. Not only does this office provide traffic control in construction areas for the Offices of Streets & 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 events. Additionally, Traffic & Lighting is responsible for street painting, i.e., line striping, crosswalks, stop bars, etc.
- **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 to be reviewed by Engineering for bidding as a public works project.

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 receives gas tax and wheel tax revenue from the State of Indiana. Gas tax revenue is distributed monthly by the State and is based on a complex formula, developed by the State, which takes into account population, road and street mileage and other factors. Wheel tax is collected by the Indiana Bureau of Motor Vehicles, remitted to the County, and distributed monthly to the local units based on population and road miles. 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. 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:

Streets Division - 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.

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Fund Name	MVH Restricted Fund						Fund Number	266		
Fund Type	Special Revenue Funds									
Control	City Funds									
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget	
Revenue										
Intergov./ Shared Revenues	3,209,051	2,985,157	3,041,250	3,041,250	1,009,707		1,009,707	2,031,543	33%	
Interest Earnings	15,007	12,589	187	187	4,170		4,170	(3,983)	2230%	
Total Revenue	3,224,058	2,997,747	3,041,437	3,041,437	1,013,877		1,013,877	2,027,560	33%	
Expenditures by Type										
Personnel										
Salaries & Wages	290,561	221,144	353,095	353,095	4,057	-	4,057	349,038	1%	
Fringe Benefits	148,185	103,529	140,277	140,277	2,097	-	2,097	138,180	1%	
Total Personnel	438,746	324,673	493,372	493,372	6,154	-	6,154	487,218	1%	
Supplies	1,355,841	1,165,290	1,189,768	1,205,112	118,370	57,121	175,491	1,029,621	15%	
Services & Charges										
Professional Services	-	-	-	250,000	57,857	191,843	249,700	300	100%	
Repairs & Maintenance	774,629	1,042,462	1,358,110	1,512,302	201,249	406,209	607,458	904,844	40%	
Total Services & Charges	774,629	1,042,462	1,358,110	1,762,302	259,105	598,052	857,158	905,144	49%	
Capital	-	-	-	15,800	-	15,800	15,800	-	100%	
Total Expenditures	2,569,216	2,532,426	3,041,250	3,476,587	383,629	670,973	1,054,603	2,421,983	30%	
Net Surplus / (Deficit)	654,842	465,321	187	(435,150)	630,248		(40,725)			
Beginning Cash Balance	-	650,402		1,126,297					Cash Reserves Target	
Cash Adjustments	(4,440)	10,574		-						
Ending Cash Balance	650,402	1,126,297		691,147	1,810,155				No reserve requirement	
Cash Reserves Target	-	-		-						

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 receives gas tax and wheel tax revenue from the State of Indiana. This fund receives gas tax and wheel tax revenue from the State of Indiana. Gas tax revenue is distributed monthly by the State and is based on a complex formula, developed by the State, which takes into account population, road and street mileage and other factors. Wheel tax is collected by the Indiana Bureau of Motor Vehicles, remitted to the County, and distributed monthly to the local units based on population and road miles. 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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Motor Vehicle Highway Budget Summary - Fund 202 & 266

	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	6,418,102	5,970,315	6,082,500	6,082,500	2,019,414		2,019,414	4,063,086	33%
Intergov./ Grants	-	-	-	-	118,046		118,046	(118,046)	-
Licenses & Permits	3,150	300	3,000	3,000	500		500	2,500	17%
Charges for Services	253,301	290,475	232,670	232,670	99,979		99,979	132,691	43%
Interest Earnings	180,733	52,340	27,065	27,065	16,454		16,454	10,611	61%
Debt Proceeds	-	1,778,948	-	-	-		-	-	-
Other Income	42,383	56,716	5,300	5,300	4,895		4,895	405	92%
Interfund Allocation Reimb	138,150	149,020	150,163	150,163	50,051		50,051	100,112	33%
Interfund Transfers In	3,852,066	4,937,750	3,500,000	3,500,000	1,166,664		1,166,664	2,333,336	33%
Total Revenue	10,887,884	13,235,863	10,000,698	10,000,698	3,476,003		3,476,003	6,524,695	35%
Expenditures by Fund									
Motor Vehicle Highway (#202)	10,935,727	8,356,994	8,626,401	10,899,515	4,655,622	738,753	5,394,375	5,505,140	49%
MVH Restricted (#266)	2,569,216	2,532,426	3,041,250	3,476,587	383,629	670,973	1,054,603	2,421,984	30%
Total Expenditures	13,504,943	10,889,419	11,667,651	14,376,102	5,039,251	1,409,726	6,448,977	7,927,124	45%
Expenditures by Activity									
Streets / Traffic & Lighting	12,010,234	9,686,646	10,187,361	12,423,623	4,601,036	1,181,124	5,782,160	6,641,463	47%
Curb & Sidewalk Program	1,494,709	1,202,773	1,480,290	1,952,478	438,215	228,602	666,817	1,285,661	34%
Total Expenditures	13,504,943	10,889,419	11,667,651	14,376,102	5,039,251	1,409,726	6,448,977	7,927,124	45%
Expenditures by Type									
Personnel									
Salaries & Wages	2,893,512	2,936,488	3,347,975	3,346,021	1,135,427	-	1,135,427	2,210,594	34%
Fringe Benefits	1,118,902	1,241,911	1,380,535	1,382,489	470,065	-	470,065	912,424	34%
Total Personnel	4,012,414	4,178,400	4,728,510	4,728,510	1,605,491	-	1,605,491	3,123,018	34%
Supplies	2,436,176	2,230,544	1,954,601	2,055,887	626,143	89,946	716,088	1,339,799	35%
Services & Charges									
Professional Services	645,007	255,097	483,476	1,205,664	252,006	420,445	672,452	533,213	56%
Printing & Advertising	222	194	3,250	3,250	639	-	639	2,611	20%
Utilities	49,037	44,364	48,231	48,231	21,388	-	21,388	26,843	44%
Education & Training	9,540	13,900	15,000	15,000	645	2,200	2,845	12,155	19%
Travel	3,391	2,210	5,000	5,000	-	-	-	5,000	0%
Repairs & Maintenance	1,199,400	1,742,208	1,914,051	2,105,532	563,133	440,797	1,003,930	1,101,602	48%
Interfund Allocations	1,628,279	1,534,987	1,419,756	1,419,756	473,252	-	473,252	946,504	33%
Debt Service Principal	734,901	590,097	920,461	920,461	344,590	-	344,590	575,871	37%
Debt Service Interest & Fees	45,227	28,674	47,245	47,245	13,999	-	13,999	33,246	30%
Other Services & Charges	177,033	165,904	128,070	129,658	1,858	539	2,396	127,261	2%
Interfund Transfers Out	2,500,000	-	-	-	-	-	-	-	-
Total Services & Charges	6,992,037	4,377,636	4,984,540	5,899,797	1,671,509	863,981	2,535,490	3,364,306	43%
Capital	64,316	102,840	-	1,691,908	1,136,108	455,800	1,591,908	100,000	94%
Total Expenditures	13,504,943	10,889,419	11,667,651	14,376,102	5,039,251	1,409,726	6,448,977	7,927,123	45%
Net Surplus / (Deficit)	(2,617,060)	2,346,444	(1,666,953)	(4,375,404)	(1,563,248)		(2,972,975)		
Beginning Cash Balance	7,993,003	5,393,605		7,734,117					
Cash Adjustments	17,661	(5,932)		-					
Ending Cash Balance	5,393,605	7,734,117		3,358,713	6,053,142				

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Fund Name	Local Road & Street	Fund Number	251
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	1,858,579	1,781,618	1,539,462	1,539,462	613,181		613,181	926,281	40%
Intergov./ Grants	117,020	101,082	350,000	350,000	156,308		156,308	193,692	45%
Interest Earnings	132,553	43,781	7,007	7,007	10,096		10,096	(3,089)	144%
Other Income	38,375	18,968	-	-	-		-	-	-
Interfund Transfers In	2,500,000	-	-	-	-		-	-	-
Total Revenue	4,646,528	1,945,448	1,896,469	1,896,469	779,585		779,585	1,116,884	41%

Expenditures by Type

Supplies	63,646	4,468	350,000	400,548	9,110	50,217	59,326	341,222	15%
Services & Charges									
Professional Services	175,032	200,078	80,000	760,276	83,916	459,066	542,983	217,293	71%
Repairs & Maintenance	376,289	795,967	-	737,974	66,803	461,202	528,004	209,970	72%
Other Services & Charges	5,000	2,094	15,000	15,000	400	6,097	6,497	8,503	43%
Interfund Transfers Out	617,569	1,000,000	2,000,000	2,000,000	666,664	-	666,664	1,333,336	33%
Total Services & Charges	1,173,890	1,998,139	2,095,000	3,513,250	817,783	926,365	1,744,148	1,769,102	50%
Capital	2,095,286	1,552,078	300,000	915,452	367,400	304,983	672,383	243,069	73%
Total Expenditures	3,332,822	3,554,685	2,745,000	4,829,250	1,194,292	1,281,565	2,475,857	2,353,393	51%

Net Surplus / (Deficit)	1,313,706	(1,609,236)	(848,531)	(2,932,781)	(414,707)	(1,696,272)
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Beginning Cash Balance	3,919,938	5,233,148		3,632,884		Cash Reserves Target No reserve requirement
Cash Adjustments	(495)	8,971		-		
Ending Cash Balance	5,233,148	3,632,884		700,102	3,269,717	
Cash Reserves Target	-	-		-		

Fund Purpose:

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

Per Indiana Code Section 8-14-2-5, this fund "shall be used exclusively by the cities, towns, and counties for: engineering, land acquisition, construction, resurfacing, maintenance, restoration, or rehabilitation of both local and arterial road and street systems; the payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects; any local costs required to undertake a recreational or reservoir road project under IC 8-23-5; or the purchase, rental, or repair of highway equipment."

Explanation of Revenue Sources:

This fund receives gas taxes from the State of Indiana as its primary revenue source. Gas tax revenue is distributed monthly by the State and is based on a complex formula, developed by the State, which takes into account population, road and street mileage and other factors. 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:

Expenditures in this fund are for general street maintenance, traffic calming, outsourced paving, and traffic signal maintenance. Expenditures are based on the revenues received. There is no cash reserve requirement as this is a capital fund so it is spent down on capital projects.

In 2021, the City is proposing issuing an infrastructure bond to fund city-wide street improvements. Outsourced paving expenses will be reduced in this fund for 2021 as those expenses can be covered by the infrastructure bond.

This fund supports a 50/50 matching grant (Community Crossings), funding \$1,000,000 as the matching portion as an Interfund transfer to the Local Road & Bridge Grant Fund (#265). The transfer from this fund will be suspended in 2021 and the matching portion will be covered by the proposed new infrastructure bond (TBD). In 2022, this fund will resume the \$1,000,000 matching transfer.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	LOIT Special Distribution	Fund Number	257
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	144,097	-	-	-		-	-	-
Interest Earnings	10,922	1,257	129	129	743		743	(614)	576%
Other Income	92,453	-	-	-	1,500		1,500	(1,500)	-
Total Revenue	103,375	145,354	129	129	2,243		2,243	(2,114)	1739%

Expenditures by Type									
Services & Charges									
Professional Services	257,469	17,856	-	6,004	3,762	2,242	6,004	-	100%
Total Services & Charges	257,469	17,856	-	6,004	3,762	2,242	6,004	-	100%
Capital	434,025	31,938	-	103,459	20,166	83,293	103,459	-	100%
Total Expenditures	691,494	49,793	-	109,463	23,927	85,536	109,463	-	100%

Net Surplus / (Deficit)	(588,119)	95,560	129	(109,334)	(21,684)		(107,220)
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Beginning Cash Balance	757,509	170,735		266,588		Cash Reserves Target No reserve requirement - one-time distribution - spend down to zero
Cash Adjustments	1,345	293		-		
Ending Cash Balance	170,735	266,588		157,254	244,904	
Cash Reserves Target	-	-		-		

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 (Senate Enrolled Act 67), 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 once all funds are spent.

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.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Local Road & Bridge Grant	Fund Number	265
Fund Type	Special Revenue Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	553,253	1,102,365	1,000,000	1,000,000	-		-	1,000,000	0%
Interest Earnings	10,466	7,642	10	10	2,723		2,723	(2,713)	27231%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	553,253	1,522,365	1,000,000	1,000,000	-		-	1,000,000	0%
Total Revenue	1,116,972	2,632,372	2,000,010	2,000,010	2,723		2,723	1,997,287	0%

Expenditures by Type										
Services & Charges										
Repairs & Maintenance	996,856	1,691,081	2,000,000	3,395,480	1,138,240		282,344	1,420,584	1,974,896	42%
Other Services & Charges	-	-	-	-	-		-	-	-	-
Transfers Out	-	-	-	-	-		-	-	-	-
Total Services & Charges	996,856	1,691,081	2,000,000	3,395,480	1,138,240		282,344	1,420,584	1,974,896	42%
Capital	-	-	-	-	-		-	-	-	-
Total Expenditures	996,856	1,691,081	2,000,000	3,395,480	1,138,240		282,344	1,420,584	1,974,896	42%

Net Surplus / (Deficit)	120,116	941,291	10	(1,395,470)	(1,135,517)		(1,417,861)			
Beginning Cash Balance	329,373	449,431		1,391,493						
Cash Adjustments	(58)	770		-						
Ending Cash Balance	449,431	1,391,493		(3,977)	255,976					
Cash Reserves Target	-	-		-						

Cash Reserves Target

No reserve requirement - Grant fund - spend down to zero

Fund Purpose:
This fund was established (ordinance 10486-16) 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 2020/2021 the City is seeking \$1 million in grant funding for each year. In 2020, the matching portion will be funded by an interfund transfer from Local Road & Street Fund (#251). In 2021, the City is proposing issuing an infrastructure bond to fund city-wide street improvements which will also fund the \$1,000,000 matching portion for 2021. In 2022, Local Road & Street Fund (#251) will resume the interfund transfer match.
This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
2021 Expenditures are calculated on anticipated grant proceeds, plus the City's matching portion funded by Local Road & 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.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Major Moves Construction					Fund Number	412		
Fund Type	Capital Funds								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Grants	-	668	-	-	17,441		17,441	(17,441)	-
Interest Earnings	69,658	17,411	7,533	7,533	4,489		4,489	3,044	60%
Other Income	584,181	493,328	493,329	493,329	246,664		246,664	246,665	50%
Total Revenue	653,840	511,407	500,862	500,862	268,594		268,594	232,268	54%
Expenditures by Type									
Supplies	-	-	450,000	450,000	-	-	-	450,000	0%
Services & Charges									
Professional Services	1,502	108,890	-	96,265	10,744	85,521	96,265	-	100%
Repairs & Maintenance	710,820	44,201	-	97,898	-	97,898	97,898	-	100%
Interfund Transfers Out	-	522,365	-	-	-	-	-	-	-
Total Services & Charges	712,322	675,455	-	194,163	10,744	183,420	194,163	-	100%
Capital	513,712	649,253	-	102,896	27,855	75,041	102,896	-	100%
Total Expenditures	1,226,034	1,324,708	450,000	747,059	38,599	258,460	297,059	450,000	40%
Net Surplus / (Deficit)	(572,194)	(813,301)	50,862	(246,197)	229,996		(28,465)		
Beginning Cash Balance	2,765,949	2,195,972		1,386,436					
Cash Adjustments	2,216	3,765		-					
Ending Cash Balance	2,195,972	1,386,436		1,140,239	1,616,431				
Cash Reserves Target	-	-		-					

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

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.

Per Indiana Code Section 8-14-16-5, "money in the fund may be expended only for the following purposes: (1) Construction of highways, roads, and bridges; (2) In a county that is a member of the northwest Indiana regional development authority, or in a city or town located in such a county, any purpose for which the regional development authority may make expenditures under IC 36-7-5; (3) Providing funding for economic development projects (as defined in IC 6-3.5-7-13.1(c)(1) or IC 6-3.5-7-13.1(c)(2)(A) through IC 6-3.5-7-13.1(c)(2)(K)); (4) Matching federal grants for a purpose described in this section; (5) Providing funding for interlocal agreements under IC 36-1-7 for a purpose described in this section; (6) Providing the county's, city's, or town's contribution to a regional development authority established under IC 36-7-6-2-3."

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

The 2020 adopted budget was \$500,000. The 2020 amended budget includes open purchase orders carried forward from 2019 for active capital improvement projects. Therefore, the overall decrease of \$1.2M reflects open projects which most likely will close out in 2020. Also, in 2020, this fund budgeted for the Local Public Agency (LPA) Project Corby-Ironwood-Rockne intersection improvement consisting of reconstruction of the existing signalized intersection. For 2021, \$450,000 is budgeted for the Streets Division to use for street paving materials.

City of South Bend, Indiana
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Fund Name	Solid Waste Operations	Fund Number	610
Fund Type	Enterprise Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	5,463,922	5,656,106	5,506,237	5,506,237	2,060,912		2,060,912	3,445,325	37%
Interest Earnings	12,252	2,362	-	-	205		205	(205)	-
Other Income	13,220	98,540	45,500	45,500	-		-	45,500	0%
Interfund Transfers In	-	250,000	965,000	-	-		-	-	-
Total Revenue	5,489,395	6,007,008	6,516,737	5,551,737	2,061,117		2,061,117	3,490,620	37%

Expenditures by Type									
Personnel									
Salaries & Wages	1,030,068	1,151,775	1,146,617	1,146,617	368,230	-	368,230	778,387	32%
Fringe Benefits	421,865	491,924	521,476	521,476	158,672	-	158,672	362,804	30%
Total Personnel	1,451,934	1,643,699	1,668,093	1,668,093	526,902	-	526,902	1,141,191	32%

Supplies	254,413	328,387	472,330	474,822	102,067	37,408	139,475	335,346	29%
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Services & Charges									
Printing & Advertising	-	504	5,193	5,193	-	-	-	5,193	0%
Education & Training	975	-	20,000	20,000	-	-	-	20,000	0%
Travel	1,137	-	9,900	9,900	-	-	-	9,900	0%
Repairs & Maintenance	810,289	1,156,210	995,000	977,000	335,886	8,700	344,586	632,414	35%
Interfund Allocations	998,406	958,978	1,185,129	1,185,129	395,041	-	395,041	790,088	33%
Other Services & Charges	998,584	1,199,086	1,114,933	1,134,348	357,863	686,757	1,044,619	89,729	92%
Interfund Transfers Out	1,053,026	979,213	1,065,255	1,065,255	372,554	-	372,554	692,701	35%
Total Services & Charges	3,862,416	4,293,991	4,395,410	4,396,825	1,461,344	695,457	2,156,800	2,240,025	49%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	5,568,762	6,266,076	6,535,833	6,539,740	2,090,312	732,865	2,823,177	3,716,562	43%
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Net Surplus / (Deficit)	(79,367)	(259,069)	(19,096)	(988,003)	(29,195)		(762,060)		
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Beginning Cash Balance	525,571	449,145		87,032					
Cash Adjustments	2,941	(103,044)		-					
Ending Cash Balance	449,145	87,032		(900,970)	(83,269)				
Cash Reserves Target	556,876	626,608		653,974					

Cash Reserves Target

10% of Annual expenditures

Fund Purpose:
This fund was established to account for the operations of the Solid Waste Division of the Department of Public Works. Solid Waste provides weekly trash collection 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). At the end of 2020, the Common Council approved an interfund loan from the Sewage Works Operations Fund (#641) to this fund in order to ensure the cash balance was not negative at year-end. The loan must be repaid by June 30, 2021.

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. Due to the annual increases in wages/benefits, maintenance, disposal and allocation costs the City is requesting trash/yard waste collection fee increase to cover expenses. Year after year, expenses have continued to increase but revenues have not.

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.

City of South Bend, Indiana
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Fund Name	Solid Waste Capital	Fund Number	611
Fund Type	Enterprise Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	5,423	946	-	-	18		18	(18)	-
Debt Proceeds	-	375,000	-	-	-		-	-	-
Interfund Transfers In	1,053,026	979,213	1,065,255	1,065,255	372,554		372,554	692,701	35%
Total Revenue	1,058,449	1,355,159	1,065,255	1,065,255	372,572		372,572	692,683	35%

Expenditures by Type									
Services & Charges									
Debt Service Principal	970,891	927,626	1,002,558	1,002,558	372,943	-	372,943	629,615	37%
Debt Service Interest & Fees	67,113	51,027	62,697	62,697	12,743	-	12,743	49,954	20%
Total Services & Charges	1,038,004	978,653	1,065,255	1,065,255	385,686	-	385,686	679,569	36%

Capital	-	53,416	-	375,000	-	375,000	375,000	-	100%
Total Expenditures	1,038,004	1,032,069	1,065,255	1,440,255	385,686	375,000	760,686	679,569	53%

Net Surplus / (Deficit)	20,445	323,090	-	(375,000)	(13,114)	(388,114)			
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Beginning Cash Balance	44,494	64,925		388,126			Cash Reserves Target			
Cash Adjustments	(15)	111		-			No reserve requirement - Capital fund - spend down to zero			
Ending Cash Balance	64,925	388,126		13,126	375,012					
Cash Reserves Target	-	-		-						

Fund Purpose:
This fund was established to account for capital expenditures and debt service related to the Solid Waste Division of the Department of Public Works. Some equipment is purchased through capital leases which are usually paid off over 5 years.

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. The principal and interest expense budgeted is for capital lease payments for the trucks.

City of South Bend, Indiana
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Fund Name	Water Works Operations						Fund Number	620	
Fund Type	Enterprise Funds								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	18,428,418	19,530,007	18,768,653	18,768,653	5,928,113		5,928,113	12,840,540	32%
Interest Earnings	89,938	29,477	21,605	21,605	13,552		13,552	8,053	63%
Other Income	37,155	30,256	42,500	53,195	(80,727)		(80,727)	133,922	-152%
Interfund Allocation Reimb	1,734,889	1,788,327	1,856,424	1,856,424	618,808		618,808	1,237,616	33%
Interfund Transfers In	159,826	83,727	103,534	103,534	17,013		17,013	86,521	16%
Total Revenue	20,450,225	21,461,793	20,792,716	20,803,411	6,496,760		6,496,760	14,306,652	31%
Expenditures by Type									
Personnel									
Salaries & Wages	3,287,529	3,387,258	3,694,444	3,694,444	1,159,892	-	1,159,892	2,534,552	31%
Fringe Benefits	1,287,012	1,442,985	1,532,758	1,532,758	492,839	11,843	504,682	1,028,076	33%
Total Personnel	4,574,540	4,830,243	5,227,202	5,227,202	1,652,731	11,843	1,664,574	3,562,628	32%
Supplies	1,499,242	1,266,625	1,430,772	1,595,114	454,233	125,875	580,107	1,015,007	36%
Services & Charges									
Professional Services	891,024	850,848	676,560	968,969	110,037	382,642	492,679	476,290	51%
Printing & Advertising	1,165	2,209	10,359	10,779	866	-	866	9,913	8%
Utilities	769,708	752,924	823,700	823,700	247,657	-	247,657	576,043	30%
Education & Training	10,627	10,322	32,675	43,675	1,504	450	1,954	41,721	4%
Travel	2,386	2,754	18,750	8,750	-	-	-	8,750	0%
Repairs & Maintenance	321,740	388,841	475,200	627,467	91,873	214,891	306,763	320,704	49%
Interfund Allocations	1,979,352	2,184,334	2,267,793	2,267,793	755,929	-	755,929	1,511,864	33%
Debt Service Principal	396,892	401,882	296,672	296,672	197,043	-	197,043	99,629	66%
Debt Service Interest & Fees	23,014	15,525	8,065	8,065	4,945	-	4,945	3,120	61%
Other Services & Charges	3,008,526	3,097,555	3,539,879	3,789,395	1,169,182	448,683	1,617,865	2,171,530	43%
Interfund Transfers Out	5,539,552	5,166,931	4,954,548	4,954,548	1,651,524	-	1,651,524	3,303,024	33%
PILOT	1,662,624	1,629,442	1,611,201	1,611,201	537,065	-	537,065	1,074,136	33%
Total Services & Charges	14,606,609	14,503,569	14,715,402	15,411,014	4,767,625	1,046,666	5,814,291	9,596,724	38%
Total Expenditures	20,680,391	20,600,437	21,373,376	22,233,330	6,874,588	1,184,383	8,058,971	14,174,359	36%
Net Surplus / (Deficit)	(230,166)	861,356	(580,660)	(1,429,919)	(377,828)		(1,562,212)		
Beginning Cash Balance	4,618,205	4,204,418		4,840,727					
Cash Adjustments	(183,621)	(225,047)		-					
Ending Cash Balance	4,434,584	3,979,371		4,840,727	4,448,198				
Cash Reserves Target	1,034,020	1,030,022		1,111,667					

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 also 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 water utility's revenue comes from the water service that is provided to its customers. Quarter 1 of 2020 included 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 and other miscellaneous type sales. Interfund Allocation Reimbursement consists of the Utility Customer Service Allocation (allocate the operational costs of the customer service department to benefiting operations including Sewage Works, Solid Waste, and Project ReLeaf) and the Payroll Cost Allocation (allocate a specified position's salaries & benefits between the divisions its serves). This fund also receives interfund transfers from the other water utility funds (#624, 625, 626 and 629) for interest earnings that are received in those funds and then subsequently transferred to this fund.

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

Operational expenditures include those incurred in operating source of supply and pumping facilities, treatment facilities and distribution facilities. In addition, customer service costs are related to utility billing and collections.

- 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).
- Interfund Transfers Out include transfers to the Water Works Sinking Fund (#625) to fund debt service principal and interest payments on bonds, transfers to the Water Works Capital Fund (#622) to fund capital expenditures, and transfers to the Water Works Operations & Maintenance (O&M) Reserve (Fund #629).
- Payment in lieu of taxes (PILOT) is transferred to the General Fund (#101). PILOT is calculated as 3% of the net book value of the Water Utility's capital assets.

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Fund Name	Water Works Capital	Fund Number	622
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Fund Type	Enterprise Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	192,850	236,907	210,000	210,000	73,570		73,570	136,430	35%
Interest Earnings	90,537	51,626	59,877	59,877	23,664		23,664	36,213	40%
Other Income	-	9,568	-	-	-		-	-	-
Interfund Transfers In	3,241,000	3,862,000	3,373,000	3,373,000	1,124,336		1,124,336	2,248,664	33%
Total Revenue	3,524,387	4,160,101	3,642,877	3,642,877	1,221,570		1,221,570	2,421,307	34%

Expenditures by Type									
Services & Charges									
Professional Services	65,611	31,704	-	82,087	6,134	75,953	82,087	-	100%
Total Services & Charges	65,611	31,704	-	82,087	6,134	75,953	82,087	-	100%

Capital	1,147,043	726,784	2,573,000	6,182,355	244,616	2,279,846	2,524,462	3,657,893	41%
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Total Expenditures	1,212,655	758,488	2,573,000	6,264,442	250,750	2,355,799	2,606,549	3,657,893	42%
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Net Surplus / (Deficit)	2,311,733	3,401,613	1,069,877	(2,621,565)	970,820		(1,384,979)		
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Beginning Cash Balance	1,888,226	4,187,432		7,652,044		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero			
Cash Adjustments	(12,526)	62,999		-					
Ending Cash Balance	4,187,432	7,652,044		5,030,479	8,619,161				
Cash Reserves Target	-	-		-					

Fund Purpose:
 This fund was established to account 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:
 This fund receives interfund transfers from the Water Works Operations Fund (#620) as needed to cover capital expenditures. This fund also receives revenue from a system development fee: a one-time capital contribution charged to customers making a new connection to the water system.

Explanation of Expenditures and Significant Changes/Variations:
 Restricted cash accumulation beginning in 2018-2022 will fund the 2022 \$4,000,000 exchange program.

<p>2021 projects include:</p> <p>Equipment: \$44,000</p> <ul style="list-style-type: none"> • (1) arrow board - \$12,000 • (1) 12' cargo trailer - \$12,000 • (1) trailer for shoring box - \$10,000 • (1) long shoring utility trailer - \$10,000 <p>Vehicles: \$429,000</p> <ul style="list-style-type: none"> • (3) mini cargo vans - \$99,000 • (1) midsize car - \$35,000 • (2) 4WD trucks - \$70,000 • (1) 2WD truck w/tommy gate - \$35,000 • (1) 4WD pickup truck with plow - \$45,000 • (1) 4WD truck w/plow - \$40,000 • (1) Dump truck - \$150,000 <p>Booster Pump Stations: \$81,000</p> <ul style="list-style-type: none"> • Locust booster station - \$62,000 • Topsfield booster station - \$19,000 <p>Mains: \$867,000</p> <ul style="list-style-type: none"> • Water main, hydrant, and valve replacement <p>Edison Filtration Plant Rehabilitation: \$822,000</p> <p>Northwest Elevated Tank: \$330,000</p>	<p>Previous projects include:</p> <p>North Station Filtration Plant Rehabilitation: \$672,000 (2020) / \$950,000 (2019)</p> <p>Upgrades and replacements include:</p> <ul style="list-style-type: none"> • outdated chlorine gas system • scrubber chemical • filter media • raw water piping • dehumidification system • HVAC compressors • outdated PLCs • high service pumps <p>Pinhook Filtration Plant Rehabilitation: \$771,000 (2020) / \$2M overall budget</p> <p>Project elements include:</p> <ul style="list-style-type: none"> • replacement of electronic actuator valves • replacement of filter underdrains • control panel and motor upgrades • air handling system upgrades • building roof repairs
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Fund Name	Water Works Customer Deposit	Fund Number	624
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Fund Type	Enterprise Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	39,720	11,222	17,381	17,381	3,723		3,723	13,658	21%
Total Revenue	39,720	11,222	17,381	17,381	3,723		3,723	13,658	21%

Expenditures									
Interfund Transfers Out	34,076	16,448	17,381	17,381	3,723	-	3,723	13,658	21%
Total Expenditures	34,076	16,448	17,381	17,381	3,723	-	3,723	13,658	21%

Net Surplus / (Deficit)	5,643	(5,227)	-	-	-		-
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Beginning Cash Balance	1,298,632	1,287,448		1,263,319		Cash Reserves Target 100% cash reserves for customer deposits
Cash Adjustments	(16,827)	(18,903)		-		
Ending Cash Balance	1,287,448	1,263,319		1,263,319	1,273,108	
Cash Reserves Target	1,287,448	1,263,319		1,263,319		

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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Fund Name	Water Works Sinking (Debt Service)	Fund Number	625
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Fund Type	Enterprise Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	26,869	8,907	24,269	24,269	671		671	23,598	3%
Interfund Transfers In	2,013,000	1,218,000	1,511,548	1,511,548	503,852		503,852	1,007,696	33%
Total Revenue	2,039,869	1,226,907	1,535,817	1,535,817	504,523		504,523	1,031,294	33%

Expenditures by Type

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Services & Charges									
Debt Service Principal	2,653,962	1,058,099	1,093,877	1,093,877	-	-	-	1,093,877	0%
Debt Service Interest & Fees	803,857	443,037	417,671	417,671	500	-	500	417,171	0%
Interfund Transfers Out	25,229	10,069	24,269	24,269	671	-	671	23,598	3%
Total Services & Charges	3,483,048	1,511,205	1,535,817	1,535,817	1,171		1,171	1,534,646	0%

Total Expenditures	3,483,048	1,511,205	1,535,817	1,535,817	1,171		1,171	1,534,646	0%
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Net Surplus / (Deficit)	(1,443,179)	(284,298)	-	-	503,352		503,352		
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Beginning Cash Balance	1,726,068	286,131		2,323					Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	3,242	491		-					
Ending Cash Balance	286,131	2,323		2,323	505,675				
Cash Reserves Target	286,131	2,323		2,323					

Fund Purpose:

This fund was established to account for the payment of debt service obligations for Water Works, including bond principal and interest payments and paying agent fees.

Explanation of Revenue Sources:

This fund receives interfund transfers from the Water Works Operations Fund (#620) as needed to cover debt service obligations.

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)
- 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)
- 2019 Amended Water Works Revenue Bonds of 2009, Series B - scheduled to retire on 1/1/30 with final payment being made in December 2029, (debt schedule #69)

Any interest earned on this fund's cash balance is transferred to the Water Works Operations Fund (#620).

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Fund Name	Water Works Bond Reserve	Fund Number	626
Fund Type	Enterprise Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	39,016	12,438	20,000	20,000	4,076		4,076	15,924	20%
Total Revenue	39,016	12,438	20,000	20,000	4,076		4,076	15,924	20%
Expenditures									
Interfund Transfers Out	34,582	20,000	20,000	20,000	4,075	-	4,075	15,925	20%
Total Expenditures	34,582	20,000	20,000	20,000	4,075	-	4,075	15,925	20%

Net Surplus / (Deficit)	4,434	(7,562)	-	-	1		1
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Beginning Cash Balance	1,422,922	1,427,971		1,422,800		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	615	2,390		-		
Ending Cash Balance	1,427,971	1,422,800		1,422,800	1,422,802	
Cash Reserves Target	1,427,971	1,422,800		1,422,800		

Fund Purpose:

This fund was established 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. The debt service reserve amount is used towards the last debt service payment.

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).

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Fund Name	Water Works Operations & Maintenance Reserve	Fund Number	629
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Fund Type	Enterprise Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	78,460	25,426	41,884	41,884	8,544		8,544	33,340	20%
Interfund Transfers In	225,552	16,931	-	-	-		-	-	-
Total Revenue	304,012	42,357	41,884	41,884	8,544		8,544	33,340	20%
Expenditures									
Interfund Transfers Out	65,938	37,210	41,884	41,884	8,544	-	8,544	33,340	20%
Total Expenditures	65,938	37,210	41,884	41,884	8,544	-	8,544	33,340	20%

Net Surplus / (Deficit)	238,073	5,147	-	-	-		-
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Beginning Cash Balance	2,663,672	2,902,529		2,912,652		Cash Reserves Target 16.67% of annual operating expenses in Fund 620, net of transfers
Cash Adjustments	784	4,976		-		
Ending Cash Balance	2,902,529	2,912,652		2,912,652		
Cash Reserves Target	2,523,978	2,572,765		2,880,373		

Fund Purpose:
This fund was established to hold cash reserves equivalent to two months of budgeted operating expenses in the Water Works Operations Fund (#620). 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 this fund's cash falls below the reserve requirement, the Water Works Operations Fund (#620) 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 Water Works Operations Fund (#620).

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Fund Name	Sewer Repair Insurance	Fund Number	640
Fund Type	Enterprise Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	652,271	672,463	645,105	645,105	247,975		247,975	397,130	38%
Interest Earnings	57,505	18,620	28,298	28,298	6,032		6,032	22,266	21%
Other Income	365	-	-	-	-		-	-	-
Total Revenue	710,141	691,083	673,403	673,403	254,006		254,006	419,396	38%

Expenditures by Type									
Personnel									
Salaries & Wages	108,341	116,128	115,953	115,953	42,022	-	42,022	73,931	36%
Fringe Benefits	44,267	51,106	48,395	48,395	18,252	-	18,252	30,143	38%
Total Personnel	152,608	167,234	164,348	164,348	60,273		60,273	104,074	37%

Supplies	29,334	26,545	38,475	43,179	14,926	-	14,926	28,252	35%
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Services & Charges									
Printing & Advertising	-	-	700	700	-	-	-	700	0%
Repairs & Maintenance	291,547	507,227	348,601	355,774	160,866	4,399	165,265	190,510	46%
Interfund Allocations	75,495	84,511	91,901	91,901	30,637	-	30,637	61,264	33%
Other Services & Charges	3,828	10,580	6,500	6,500	(104)	-	(104)	6,604	-2%
Total Services & Charges	370,870	602,318	447,702	454,875	191,399	4,399	195,798	259,078	43%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	552,812	796,097	650,525	662,402	266,599	4,399	270,998	391,404	41%
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Net Surplus / (Deficit)	157,329	(105,014)	22,878	11,001	(12,593)		(16,992)		
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Beginning Cash Balance	2,014,803	2,173,605		2,052,857					
Cash Adjustments	1,473	(15,735)		-					
Ending Cash Balance	2,173,605	2,052,857		2,063,858	2,038,482				
Cash Reserves Target	138,203	199,024		165,601					

Cash Reserves Target

25% of Annual expenditures

Fund Purpose:
This fund was established in 1980 (ordinance 6811-80) to account for the repair and/or replacement of private sewer connections. 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:
Increases in the budget are 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.

City of South Bend, Indiana

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Fund Name	Sewage Works Operations	Fund Number	641
Fund Type	Enterprise Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	39,245,887	36,969,565	37,068,625	37,068,625	13,266,194		13,266,194	23,802,431	36%
Interest Earnings	387,785	80,803	38,711	38,711	33,664		33,664	5,047	87%
Other Income	93,446	36,100	5,142	5,142	6,747		6,747	(1,605)	131%
Interfund Allocation Reimb	421,463	446,759	449,895	449,895	149,975		149,975	299,920	33%
Interfund Transfers In	327,330	77,322	580,690	600,295	264,602		264,602	395,693	40%
Total Revenue	40,475,911	37,610,549	38,143,063	38,222,668	13,721,182		13,721,182	24,501,486	36%

Expenditures by Division									
Sewers	5,790,685	5,816,750	6,429,160	8,765,680	3,167,703	963,545	4,131,248	4,634,432	47%
Concrete Crew	418,317	416,511	514,138	514,138	164,372	-	164,372	349,766	32%
Wastewater	32,455,408	33,360,472	33,924,271	35,487,470	10,303,251	1,634,651	11,937,901	23,549,568	34%
Organic Resources	1,609,596	1,587,652	1,498,179	1,517,674	555,068	104,701	659,769	857,905	43%
Total Expenditures	40,274,007	41,181,385	42,365,748	46,284,962	14,190,395	2,702,897	16,893,291	29,391,671	36%

Expenditures by Type									
Personnel									
Salaries & Wages	4,674,220	4,716,820	5,259,565	5,259,565	1,705,257	-	1,705,257	3,554,308	32%
Fringe Benefits	1,739,623	1,973,822	2,062,979	2,062,979	704,862	-	704,862	1,358,118	34%
Total Personnel	6,413,843	6,690,642	7,322,544	7,322,544	2,410,118	-	2,410,118	4,912,426	33%
Supplies	1,739,090	1,666,866	1,975,014	2,180,908	391,674	160,835	552,509	1,628,400	25%

Services & Charges									
Professional Services	1,634,972	849,692	2,301,000	2,843,964	172,619	414,169	586,787	2,257,176	21%
Printing & Advertising	297	849	9,711	9,711	821	245	1,066	8,645	11%
Utilities	1,206,860	1,101,420	1,313,160	1,313,160	440,055	-	440,055	873,105	34%
Education & Training	17,885	12,122	41,500	41,500	603	-	603	40,897	1%
Travel	10,139	6,202	48,000	48,000	-	-	-	48,000	0%
Repairs & Maintenance	2,267,292	1,455,801	2,021,350	2,571,015	588,702	380,099	968,801	1,602,214	38%
Interfund Allocations	5,730,856	5,645,332	6,312,945	6,312,945	2,104,305	-	2,104,305	4,208,640	33%
Debt Service Principal	564,025	514,260	294,415	294,415	183,476	-	183,476	110,939	62%
Debt Service Interest & Fees	25,784	16,278	7,816	7,816	4,748	-	4,748	3,068	61%
Other Services & Charges	2,909,301	2,597,472	2,583,705	5,204,396	1,820,613	1,747,550	3,568,163	1,636,233	69%
Interfund Transfers Out	13,075,295	16,032,102	13,591,468	13,591,468	4,558,284	-	4,558,284	9,033,184	34%
PILOT	4,678,366	4,592,349	4,543,120	4,543,120	1,514,376	-	1,514,376	3,028,744	33%
Total Services & Charges	32,121,074	32,823,877	33,068,190	36,781,510	11,388,602	2,542,062	13,930,664	22,850,845	38%

Total Expenditures	40,274,007	41,181,385	42,365,748	46,284,962	14,190,395	2,702,897	16,893,291	29,391,671	36%
Net Surplus / (Deficit)	201,904	(3,570,836)	(4,222,685)	(8,062,294)	(469,213)		(3,172,109)		

Beginning Cash Balance	15,164,622	15,409,455		11,466,153					
Cash Adjustments	42,928	(372,465)		-					
Ending Cash Balance	15,409,455	11,466,153		3,403,859	11,482,626				
Cash Reserves Target	2,013,700	2,059,069		2,314,248					
							Cash Reserves Target		
							5% of Annual expenditures		

Fund Purpose:
 This fund was established to account for the operations of the following divisions of the Department of Public Works: Wastewater, Sewers, Organic Resources, and Concrete Crew.
Wastewater Division: Facilitates the collection, treatment, and disposal of wastewater. Responsible for the operation of the treatment facility, which is a conventional activated sludge plant, the interceptor sewer system, the combined sewer overflow (CSO) system and the remote sewage lift stations.
Sewers Division: Oversees the repair and maintenance of approximately 700 miles of sanitary sewer and storm drains. Along with the sanitary and storm lines, Sewers also maintains around 10,000 catch basins, inlets, and drains. Maintenance of the sewer system is assisted by a vector 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.
Organic Resources Division: Recycles collected yard waste, leaves, and brush for compost and mulch products.

Explanation of Revenue Sources:
 This fund receives revenue from charges for utility services for the City's residents. Nominal increases in revenue are projected. The sewer user rate will not change but the outside surcharge rate will increase slightly. Interfund Allocation Reimbursement - a portion of wages and benefits for positions that serve other divisions within the Department of Public Works. These positions are allocated out to the following Public Works divisions: Streets and Curb & Sidewalk (Fund #202), Water Works (Fund #620), Sewer Insurance (Fund #640), and Concrete Crew. This fund also receives interfund transfers from the other sewage works funds (#643 & 654) for interest earnings that are received in those funds and then subsequently transferred to this fund.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
 Operational expenditures include those incurred in operating the wastewater treatment plant, maintaining the City's sewer system, and operating the Organic Resources facility which processes leaves, brush, wood and other yard waste.
 • Debt service principal and interest payments are for capital leases used to purchase vehicles and equipment. The leases will be paid off in 2021 and 2022 (debt schedules #149, 152, 158, & 164).
 • Interfund Transfers Out include transfers to the Sewage Works Sinking Fund (#649) to fund debt service payments on bonds and transfers to the Sewage Works Capital Fund (#642) to fund capital expenditures. Capital needs are budgeted in the Sewage Works Capital Fund (#642).
 • Payment in lieu of taxes (PILOT) is transferred to the General Fund (#101). PILOT is calculated as 3% of the net book value of Sewage Work's capital assets.
 • At the end of 2020, the Common Council approved an interfund loan from this fund to the Solid Waste Operations Fund (#610) in order to ensure the cash balance was not negative at year-end. The loan must be repaid by June 30, 2021.

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Fund Name	Sewage Works Capital	Fund Number	642
Fund Type	Enterprise Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	475,488	547,367	339,000	339,000	183,384		183,384	155,616	54%
Interest Earnings	282,731	137,764	55,792	55,792	43,380		43,380	12,412	78%
Other Income	-	17,342	-	-	-		-	-	-
Interfund Transfers In	5,000,000	7,911,000	5,855,000	5,855,000	1,951,664		1,951,664	3,903,336	33%
Total Revenue	5,758,219	8,613,472	6,249,792	6,249,792	2,178,427		2,178,427	4,071,364	35%

Expenditures by Type									
Capital	5,421,771	4,248,134	5,855,000	13,278,180	371,180	7,644,625	8,015,805	5,262,374	60%
Total Expenditures	5,421,771	4,248,134	5,855,000	13,278,180	371,180	7,644,625	8,015,805	5,262,374	60%

Net Surplus / (Deficit)	336,448	4,365,338	394,792	(7,028,388)	1,807,247	(5,837,378)
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Beginning Cash Balance	9,100,782	9,417,064		13,821,218			Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(20,166)	38,815		-			
Ending Cash Balance	9,417,064	13,821,218		6,792,830	15,962,171		
Cash Reserves Target	-	-		-	-		

Fund Purpose:
This fund was established to account for the purchase of capital equipment and to 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:
This fund receives interfund transfers from the Sewage Works Operations Fund (#641) as needed to cover capital expenditures. This fund also receives revenue from a system development fee: a one-time capital contribution charged to customers making a new connection to the water system. Additionally, this fund receives revenue from the selling of RINs (renewable identification numbers) credits that are part of the EPA Renewable Fuel Standards program. Fuel refiners and importers of nonrenewable fuels are obligated to produce a certain volume of renewable fuel or to buy an equivalent amount of credits on the RIN market. The City is using the biogas from its wastewater treatment plant digester to fuel its Solid Waste division's trash trucks. Each gallon equivalent that the City uses in a vehicle gets sold as a credit. The type of fuel produced by the City is rated D3 to be used for transportation.

Explanation of Expenditures and Significant Changes/Variations:
2021 projects include: Wastewater Treatment Plant (WWTP) Upgrades
Capital Equipment Projects 2021: \$1.25 M
Wastewater and Organic Resources:
• CSO 29 Lift Station \$850,000
• (1) 3/4 ton cargo van AWD - \$40,000
• (1) screen machine - \$400,000
• (1) beast horizontal grinder - \$750,000
• (1) utility cart - \$18,000 and pressure washer \$10,000
Other:
• Sewer Lining \$2.0 M
• Public Works Service Center Roof Replacement \$250,000
Sewers Division:
• (2) vacuum sweepers - \$660,000
• (1) skid loader w/trailer - \$125,000
• (2) Crew plow trucks with CNG - \$352,000

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Fund Name	Sewage Works Operations & Maintenance Reserve	Fund Number	643
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Fund Type	Enterprise Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	151,410	48,416	75,112	75,112	16,283		16,283	58,829	22%
Interfund Transfers In	151,717	-	-	-	-		-	-	-
Total Revenue	303,127	48,416	75,112	75,112	16,283		16,283	58,829	22%
Expenditures									
Interfund Transfers Out	127,330	71,004	75,112	75,112	16,283	-	16,283	58,829	22%
Total Expenditures	127,330	71,004	75,112	75,112	16,283	-	16,283	58,829	22%

Net Surplus / (Deficit)	175,797	(22,588)	-	-	-	-	-
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Beginning Cash Balance	5,385,946	5,563,851		5,550,801		Cash Reserves Target 16.67% of annual operating expenses in Fund 641, net of transfers
Cash Adjustments	2,108	9,538		-		
Ending Cash Balance	5,563,851	5,550,801		5,550,801	5,550,801	
Cash Reserves Target	4,534,025	4,192,386		5,450,005		

Fund Purpose:
This fund was established to hold cash reserves equivalent to two months of budgeted operating expenses in the Sewage Works Operations 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 this 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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Fund Name	Sewage Sinking (Debt Service)	Fund Number	649
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Fund Type	Enterprise Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	119,465	41,998	15,333	15,333	7,262		7,262	8,071	47%
Debt Proceeds	-	5,743,815	-	-	-		-	-	-
Interfund Transfers In	7,780,676	8,110,581	7,694,771	7,694,771	2,564,923		2,564,923	5,129,848	33%
Total Revenue	7,900,141	13,896,394	7,710,104	7,710,104	2,572,185		2,572,185	5,137,919	33%

Expenditures by Type

Services & Charges									
Debt Service Principal	5,931,732	11,716,557	6,176,519	6,176,519	-	-	-	6,176,519	0%
Debt Service Interest & Fees	1,844,562	1,948,613	1,518,252	1,518,252	1,850	-	1,850	1,516,402	0%
Total Services & Charges	7,776,294	13,665,170	7,694,771	7,694,771	1,850	-	1,850	7,692,921	0%

Total Expenditures	7,776,294	13,665,170	7,694,771	7,694,771	1,850	-	1,850	7,692,921	0%
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Net Surplus / (Deficit)	123,847	231,224	15,333	15,333	2,570,335	2,570,335
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Beginning Cash Balance	963,679	1,087,745		1,320,833		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	219	1,865		-		
Ending Cash Balance	1,087,745	1,320,833		1,336,166	3,891,169	
Cash Reserves Target	1,087,745	1,320,833		1,336,166		

Fund Purpose:

This fund was established to account for the payment of debt service obligations for Sewage Works, including bond principal and interest payments and paying agent fees.

Explanation of Revenue Sources:

This fund receives interfund transfers from the Sewage Works Operations Fund (#641) as needed to cover debt service obligations. This fund also receives revenue from interest earned on the fund's cash balance. Any interest earned on this fund's cash balance is transferred to the Sewage Works Operations Fund (#641).

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)
- 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, Refunding 2006 & 2007 - final payment 12/1/25, (debt schedule #145)
- 2020 Sewage Works Revenue Bonds, Refunding 2010 - final payment 12/1/30, (debt schedule #80)

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

The 2020 Debt Service Principal and Interest expense was higher than usual due to the refunding of the 2010 Sewage Works Revenue Bonds. The proceeds from the issuance of the refunding was used to pay off of the original 2010 bonds. The payoff was \$5.49 million in principal and \$125k in interest. The refunding saved the City approximately \$1.4 million in principal and interest over the remaining life of the bonds.

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Fund Name	Sewage Debt Service Reserve	Fund Number	653
Fund Type	Enterprise Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	87,669	20,901	65,000	65,000	134		134	64,866	0%
Total Revenue	87,669	20,901	65,000	65,000	134		134	64,866	0%

Total Expenditures	-	322,566	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	87,669	(301,665)	65,000	65,000	134	134
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Beginning Cash Balance	4,204,246	4,291,915	3,990,250			Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-	-			
Ending Cash Balance	4,291,915	3,990,250	4,055,250	3,990,384		
Cash Reserves Target	4,291,915	3,990,250	4,055,250			

Fund Purpose:

This fund was established in 2009 (ordinance 9966-09) to be the repository for the City's Sewage Works bond debt service reserves as required by bond documents. The required cash balance is determined by the debt service financing arrangements at the time of issuance. The debt service reserve amount is used towards the last debt service payment.

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.

In 2020, the 2010 Sewage Works Revenue Bonds were refunded. The 2010 bonds debt service reserve amount (\$322,566) was transferred to the Sewage Works Sinking Fund (#649) to be used towards the refunding.

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Fund Name	Sewage Works Customer Deposit	Fund Number	654
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Fund Type	Enterprise Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	3,107	4,641	5,578	5,578	2,050		2,050	3,528	37%
Total Revenue	3,107	4,641	5,578	5,578	2,050		2,050	3,528	37%

Expenditures									
Interfund Transfers Out	-	6,318	5,578	5,578	2,050	-	2,050	3,528	37%
Total Expenditures	-	6,318	5,578	5,578	2,050	-	2,050	3,528	37%

Net Surplus / (Deficit)	3,107	(1,677)	-	-	-		-
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Beginning Cash Balance	204,693	413,157		649,073		Cash Reserves Target 100% cash reserves for customer deposits
Cash Adjustments	205,357	237,593		-		
Ending Cash Balance	413,157	649,073		649,073	753,425	
Cash Reserves Target	413,157	649,073		649,073		

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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Fund Name	Project ReLeaf					Fund Number	655		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	447,563	446,136	451,610	451,610	164,658		164,658	286,952	36%
Interest Earnings	15,370	4,176	3,221	3,221	1,218		1,218	2,003	38%
Other Income	103	-	-	-	-		-	-	-
Total Revenue	463,036	450,312	454,831	454,831	165,876		165,876	288,955	36%
Expenditures by Type									
Personnel									
Salaries & Wages	61,398	56,338	73,920	73,920	-	-	-	73,920	0%
Fringe Benefits	4,659	4,376	5,655	5,655	-	-	-	5,655	0%
Total Personnel	66,057	60,714	79,575	79,575	-	-	-	79,575	0%
Supplies	-	4,764	10,476	10,476	-	-	-	10,476	0%
Services & Charges									
Interfund Allocations	40,243	42,385	37,736	37,736	12,584	-	12,584	25,152	33%
Other Services & Charges	3,419	2,634	6,500	6,500	381	-	381	6,119	6%
Interfund Transfers Out	550,000	300,000	500,000	500,000	166,664	-	166,664	333,336	33%
Total Services & Charges	593,662	345,019	544,236	544,236	179,629	-	179,629	364,607	33%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	659,719	410,497	634,287	634,287	179,629	-	179,629	454,658	28%
Net Surplus / (Deficit)	(196,683)	39,815	(179,456)	(179,456)	(13,753)		(13,753)		
Beginning Cash Balance	593,308	398,183		425,913					
Cash Adjustments	1,558	(12,085)		-					
Ending Cash Balance	398,183	425,913		246,457	403,675				
Cash Reserves Target	164,930	102,624		158,572					

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:
This was established to account 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/wildfires.
(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:
Prior to 2021, Interfund Transfers Out were made to the Motor Vehicle Highway Fund (#202) for supervisory wages, supplies, fuel, vector repairs, and other expenses paid for by the Streets division. In 2021, the Interfund Transfers Out was budgeted for a transfer to the Sewage Works Operations Fund (#641) for supervisory wages, supplies, fuel, vector repairs, and other expenses paid for by Fund 641.
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 was reduced in 2020.

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Fund Name	Storm Sewer Fund					Fund Number	667		
Fund Type	Enterprise Funds								
Control	City Funds								
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	517,091	1,037,898	1,020,677	1,020,677	376,091		376,091	644,586	37%
Interest Earnings	1,341	4,831	3,992	3,992	3,371		3,371	621	84%
Total Revenue	518,432	1,042,729	1,024,669	1,024,669	379,463		379,463	645,207	37%
Expenditures by Type									
Services & Charges									
Professional Services	54,500	11,085	200,000	338,125	39,191	107,434	146,625	191,500	43%
Other Services & Charges	-	3,186	-	-	(68)	-	(68)	68	-
Total Services & Charges	54,500	14,272	200,000	338,125	39,122	107,434	146,556	191,568	43%
Capital	275,886	90,050	824,000	1,451,469	104,161	191,038	295,199	1,156,270	20%
Total Expenditures	330,386	104,322	1,024,000	1,789,594	143,283	298,472	441,756	1,347,838	25%
Net Surplus / (Deficit)	188,046	938,407	669	(764,925)	236,179		(62,293)		
Beginning Cash Balance	-	124,406		1,032,916		Cash Reserves Target			
Cash Adjustments	(63,640)	(29,898)		-		25% of Annual expenditures			
Ending Cash Balance	124,406	1,032,916		267,990	1,247,599				
Cash Reserves Target	82,597	26,080		447,399					

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

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:

In 2021 budget stormwater projects: Riverbank Stabilization \$550,000 and \$274,000 budgeted for miscellaneous storm sewer projects such as: downspout disconnection plan, drainage projects, South Bend Dam, Flood Mitigation, Western Avenue Phase III Storm Sewer, and the Michigan Street Separation, along with misc. repairs, Professional Services for these projects budgeted \$200,000.

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Fund Name	Police State Seizures	Fund Number	216
Fund Type	Special Revenue Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	5,018	4,678	10,000	10,000	13,112		13,112	(3,112)	131%
Interest Earnings	6,364	1,895	1,415	1,415	509		509	906	36%
Other Income	310	18	-	-	-		-	-	-
Total Revenue	11,691	6,591	11,415	11,415	13,621		13,621	(2,206)	119%

Expenditures by Type									
Services & Charges									
Education & Training	-	-	10,000	10,000	-	-	-	10,000	0%
Other Services & Charges	-	-	12,000	12,000	-	-	-	12,000	0%
Total Services & Charges	-	-	22,000	22,000	-	-	-	22,000	0%

Capital	-	31,753	45,000	75,043	71,043	-	71,043	4,000	95%
Total Expenditures	-	31,753	67,000	97,043	71,043	-	71,043	26,000	73%

Net Surplus / (Deficit)	11,691	(25,162)	(55,585)	(85,628)	(57,422)		(57,422)
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Beginning Cash Balance	226,550	238,323		213,569		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	81	409		-		
Ending Cash Balance	238,323	213,569		127,941	156,147	
Cash Reserves Target	-	7,938		24,261		

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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Fund Name	Police Curfew Violations	Fund Number	218
Fund Type	Special Revenue Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Fines, Forfeitures, and Fees	75	768	200	200	-		-	200	0%
Interest Earnings	359	115	158	158	41		41	117	26%
Total Revenue	434	883	358	358	41		41	317	11%

Expenditures by Type									
Services & Charges									
Other Services & Charges	623	-	1,000	1,000	-	-	-	1,000	0%
Total Services & Charges	623	-	1,000	1,000	-	-	-	1,000	0%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	623	-	1,000	1,000	-	-	-	1,000	0%

Net Surplus / (Deficit)	(190)	883	(642)	(642)	41		41
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Beginning Cash Balance	13,077	12,894		13,799		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	6	22		-		
Ending Cash Balance	12,894	13,799		13,157	13,839	
Cash Reserves Target	156	-		250		

Fund Purpose:
This fund was established (ordinance 8135-90) to account for monies received from Juvenile Positive Assistance.

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.

Past expenditures include Drug Abuse Resistance Education and Juvenile Aid Bureau.

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Fund Name	Law Enforcement Continuing Education					Fund Number	220		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Charges for Services	135,148	148,550	130,000	145,000	52,072		52,072	92,929	36%
Fines, Forfeitures, and Fees	103,233	92,751	111,000	111,000	23,940		23,940	87,060	22%
Interest Earnings	11,017	3,849	2,937	2,937	1,183		1,183	1,754	40%
Donations	-	2,000	1,000	1,000	500		500	500	50%
Other Income	12,238	11,555	15,000	-	-		-	-	-
Interfund Transfers In	26,423	-	-	-	-		-	-	-
Total Revenue	288,059	258,705	259,937	259,937	77,694		77,694	182,243	30%
Expenditures by Type									
Supplies	168,527	62,084	135,500	137,706	126,584	4,461	131,046	6,661	95%
Services & Charges									
Professional Services	-	1,136	-	-	-	-	-	-	-
Education & Training	64,459	81,558	80,000	80,358	58,483	5,557	64,040	16,318	80%
Travel	41,704	20,646	50,000	50,358	7,356	1,384	8,741	41,617	17%
Other Services & Charges	37,480	31,475	55,000	63,908	32,452	-	32,452	31,455	51%
Total Services & Charges	143,643	134,816	185,000	194,624	98,291	6,941	105,233	89,390	54%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	312,170	196,900	320,500	332,330	224,876	11,403	236,278	96,051	71%
Net Surplus / (Deficit)	(24,110)	61,806	(60,563)	(72,393)	(147,182)		(158,585)		
Beginning Cash Balance	445,146	421,276		483,549					
Cash Adjustments	240	467		-					
Ending Cash Balance	421,276	483,549		411,156	341,119				
Cash Reserves Target	78,042	49,225		83,082					

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.

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Fund Name	Public Safety LOIT					Fund Number	249						
Fund Type	Special Revenue Funds												
Control	City Funds												
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget				
Revenue													
Local Income Taxes	9,205,130	9,703,297	7,999,276	9,094,317	3,031,439		3,031,439	6,062,878	33%				
Interest Earnings	78,327	33,595	32,640	32,640	12,477		12,477	20,163	38%				
Total Revenue	9,283,457	9,736,892	8,031,916	9,126,957	3,043,916		3,043,916	6,083,041	33%				
Expenditures by Department													
Police Department	4,114,929	4,619,654	4,737,560	4,737,560	1,465,766	-	1,465,766	3,271,794	31%				
Fire Department	3,867,331	4,330,886	4,880,453	4,880,453	1,447,029	-	1,447,029	3,433,424	30%				
Total Expenditures	7,982,259	8,950,540	9,618,013	9,618,013	2,912,795	-	2,912,795	6,705,218	30%				
Expenditures by Type													
Personnel													
Salaries & Wages	6,114,800	6,703,431	7,146,723	7,146,723	2,193,835	-	2,193,835	4,952,888	31%				
Fringe Benefits	1,867,459	2,247,109	2,471,290	2,471,290	718,959	-	718,959	1,752,331	29%				
Total Personnel	7,982,259	8,950,540	9,618,013	9,618,013	2,912,795	-	2,912,795	6,705,219	30%				
Total Expenditures	7,982,259	8,950,540	9,618,013	9,618,013	2,912,795	-	2,912,795	6,705,219	30%				
Net Surplus / (Deficit)	1,301,198	786,352	(1,586,097)	(491,056)	131,121		131,121						
Beginning Cash Balance	1,953,942	3,253,787		4,045,717		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Cash Reserves Target</td> </tr> <tr> <td colspan="2" style="text-align: center;">8% of Annual expenditures - one month reserve</td> </tr> </table>				Cash Reserves Target		8% of Annual expenditures - one month reserve	
Cash Reserves Target													
8% of Annual expenditures - one month reserve													
Cash Adjustments	(1,353)	5,578		-									
Ending Cash Balance	3,253,787	4,045,717		3,554,661	4,176,839								
Cash Reserves Target	638,581	716,043		769,441									

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 wages and benefits.

Explanation of Revenue Sources:

The City 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.

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

In 2021, the wages and benefits for three (3) first class patrolman and three (3) first class firefighters were transferred from the General Fund (#101), bringing the total number of FTE's budgeted in this fund to 49 police officers and 49 firefighters. The number of FTE's budgeted will increase or decrease based on the public safety local income tax revenue received.

City of South Bend, Indiana
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Fund Name	Police Take Home Vehicle	Fund Number	278
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Fund Type	Internal Service Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	5,333	5,480	5,720	5,720	2,520		2,520	3,200	44%
Interest Earnings	20,608	5,998	8,046	8,046	2,001		2,001	6,045	25%
Total Revenue	25,941	11,478	13,766	13,766	4,521		4,521	9,245	33%

Expenditures by Type									
Services & Charges									
Other Services & Charges	50,000	8,690	50,000	50,000	270	-	270	49,730	1%
Interfund Transfers Out	-	49,087	-	-	-	-	-	-	-
Total Expenditures	50,000	57,777	50,000	50,000	270	-	270	49,730	1%

Net Surplus / (Deficit)	(24,059)	(46,299)	(36,234)	(36,234)	4,251	4,251
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Beginning Cash Balance	748,876	725,194		681,823		Cash Reserves Target Set dollar amount of \$750,000
Cash Adjustments	376	2,928		-		
Ending Cash Balance	725,194	681,823		645,589	684,494	
Cash Reserves Target	750,000	750,000		750,000		

Fund Purpose:
This fund was established (ordinance 9919-09) to receive monies collected from South Bend Police Department Officers participating in the City's Take Home Vehicle Program. The City shall use all monies deposited into this fund to pay the costs and expenses associated with claims arising from use of program vehicles occurring while officers are not on duty.

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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Fund Name	Police Block Grants	Fund Number	280
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	111	36	56	56	12		12	44	22%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	111	36	56	56	12		12	44	22%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital									
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-

Net Surplus / (Deficit)	111	36	56	56	12		12
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Beginning Cash Balance	3,983	4,095		4,138	
Cash Adjustments	2	7		-	
Ending Cash Balance	4,095	4,138		4,194	4,150
Cash Reserves Target	-	-		-	

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

Fund Purpose:
This fund was established to track the revenue and expenditures related to specific federal grants for the Police Department.

Explanation of Revenue Sources:
Historically, this fund received grant revenue. Currently, this fund only receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Federal grant revenue and expenditures for the Police Department are now tracked in Fund #295. In 2022, the remaining cash balance will be transferred to Fund #295 and this fund will be closed.

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Fund Name	Fire Department Capital						Fund Number	287	
Fund Type	Capital Funds								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Revenue									
Intergov./ Grants	-	-	75,000	75,000	-		-	75,000	0%
Charges for Services	-	2,514,908	1,837,850	1,837,850	635,120		635,120	1,202,730	35%
Fines, Forfeitures, and Fees	-	-	-	-	300		300	(300)	-
Interest Earnings	79,926	9,151	11,814	11,814	3,946		3,946	7,868	33%
Debt Proceeds	-	1,660,000	-	-	-		-	-	-
Other Income	25,437	8,244	-	-	-		-	-	-
Interfund Transfers In	545,695	-	-	-	-		-	-	-
Total Revenue	651,058	4,192,303	1,924,664	1,924,664	639,366		639,366	1,285,298	33%
Expenditures by Type									
Supplies	18,800	-	-	-	-		-	-	-
Services & Charges									
Debt Service Principal	434,910	343,971	702,189	702,189	174,462		174,462	527,727	25%
Debt Service Interest & Fees	43,560	31,114	43,578	43,578	7,693		7,693	35,885	18%
Interfund Transfers Out	726,206	746,231	750,307	750,307	379,191		379,191	371,116	51%
Total Services & Charges	1,204,676	1,121,316	1,496,074	1,496,074	561,345		561,345	934,728	38%
Capital	1,570,388	1,925,268	400,000	2,190,702	52,875		1,732,777	1,785,652	405,050
Total Expenditures	2,793,864	3,046,584	1,896,074	3,686,776	614,220		1,732,777	2,346,997	1,339,778
Net Surplus / (Deficit)	(2,142,806)	1,145,719	28,590	(1,762,112)	25,145		(1,707,632)		
Beginning Cash Balance	4,099,519	1,962,214		3,111,296		Cash Reserves Target			
Cash Adjustments	5,501	3,364		-		No reserve requirement - Capital fund - spend down to zero			
Ending Cash Balance	1,962,214	3,111,296		1,349,184	3,136,142				
Cash Reserves Target	-	-		-					

Fund Purpose:

This fund was established in 2015 (ordinance 10339-14) to track capital expenditures of the South Bend Fire Department. Capital purchases include fire apparatuses, ambulances, and major construction projects. This fund is also used to repay debt issued for capital purchases and capital improvements, such as vehicle/equipment capital leases and bonds.

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) was 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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Fund Name	Emergency Medical Services Operating					Fund Number	288			
Fund Type	Enterprise Funds									
Control	City Funds									
	2019	2020	2021	2021	2021	2021	Total			
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Licenses & Permits	23,943	-	-	-	-		-	-	-	
Charges for Services	5,661,421	-	-	-	-		-	-	-	
Fines, Forfeitures, and Fees	1,275	-	-	-	-		-	-	-	
Interest Earnings	59,267	10,316	-	-	-		-	-	-	
Other Income	2,993	797	-	-	-		-	-	-	
Interfund Transfers In	988,936	-	-	-	-		-	-	-	
Total Revenue	6,737,835	11,113	-	-	-		-	-	-	
Expenditures by Type										
Personnel										
Salaries & Wages	3,956,680	-	-	-	-	-	-	-	-	
Fringe Benefits	1,213,698	-	-	-	-	-	-	-	-	
Total Personnel	5,170,378	-	-	-	-	-	-	-	-	
Supplies	351,249	1,468	-	-	-	-	-	-	-	
Services & Charges										
Professional Services	71,285	1,292	-	-	-	-	-	-	-	
Utilities	8,758	-	-	-	-	-	-	-	-	
Education & Training	19,688	4,778	-	-	-	-	-	-	-	
Repairs & Maintenance	93,053	42,719	-	-	-	-	-	-	-	
Interfund Allocations	261,156	-	-	-	-	-	-	-	-	
Other Services & Charges	222,012	54,946	-	-	-	-	-	-	-	
Interfund Transfers Out	-	1,716,684	707,215	707,215	607,079	-	607,079	100,136	86%	
Total Services & Charges	675,953	1,820,418	707,215	707,215	607,079	-	607,079	100,136	86%	
Capital	35,359	-	-	-	-	-	-	-	-	
Total Expenditures	6,232,938	1,821,886	707,215	707,215	607,079	-	607,079	100,136	86%	
Net Surplus / (Deficit)	504,897	(1,810,773)	(707,215)	(707,215)	(607,079)		(607,079)			
Beginning Cash Balance	1,956,568	2,520,160		607,079						
Cash Adjustments	58,695	(102,309)		100,136						
Ending Cash Balance	2,520,160	607,079		-						
Cash Reserves Target	-	-		-						

Cash Reserves Target
No reserve requirement

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 were moved to the General Fund (#101). Moving EMS revenue and expenditures into the General Fund simplified accounting. The transfer included the wages and benefits for 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 are accounted for in separate division in the General Fund. The remaining cash balance in Fund 288 was transferred to the General Fund (#101) during 2021.

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Fund Name	Haz-Mat	Fund Number	289
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	9,350	-	10,000	10,000	-		-	10,000	0%
Interest Earnings	709	243	376	376	82		82	294	22%
Other Income	12	-	-	-	-		-	-	-
Total Revenue	10,071	243	10,376	10,376	82		82	10,294	1%

Expenditures by Type									
Supplies	1,457	-	10,000	10,000	-	-	-	10,000	0%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	1,457	-	10,000	10,000	-	-	-	10,000	0%

Net Surplus / (Deficit)	8,614	243	376	376	82		82
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Beginning Cash Balance	19,039	27,647		27,937		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(6)	47		-		
Ending Cash Balance	27,647	27,937		28,313	28,019	
Cash Reserves Target	364	-		2,500		

Fund Purpose:
This fund was established (ordinance 7748-87) to account for the monies generated by the South Bend Fire Department's response to hazardous materials incidents. The monies accumulated in this fund may be expended for the replacement, repair, or purchase of Haz-Mat equipment, for training and supplies and to defray the expense of Haz-Mat related activities. There are no budgeted positions in this fund, responses are made by firefighters of the South Bend Fire Department.

Explanation of Revenue Sources:
By ordinance, the South Bend Fire Department charges businesses for hazardous materials response. This typically happens once or twice a year. 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 Haz-Mat response team. No major expenditures are planned.

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Fund Name	Indiana River Rescue	Fund Number	291
Fund Type	Special Revenue Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	111,870	54,600	90,000	90,000	32,300		32,300	57,700	36%
Interest Earnings	6,998	2,955	3,892	3,892	995		995	2,897	26%
Donations	24,945	-	-	-	-		-	-	-
Total Revenue	143,813	57,555	93,892	93,892	33,295		33,295	60,597	35%

Expenditures by Type

Personnel									
Salaries & Wages	462	-	3,000	3,000	-	-	-	3,000	0%
Fringe Benefits	-	-	2,500	2,500	-	-	-	2,500	0%
Total Personnel	462	-	5,500	5,500	-	-	-	5,500	0%

Supplies	10,913	16,731	18,500	18,500	6,330	5,664	11,994	6,506	65%
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Services & Charges

Printing & Advertising	890	-	1,300	1,300	-	-	-	1,300	0%
Education & Training	10,855	425	9,000	9,000	1,740	-	1,740	7,260	19%
Travel	942	2,524	15,000	15,000	371	-	371	14,629	2%
Repairs & Maintenance	7,520	-	43,000	43,000	-	5,600	5,600	37,400	13%
Total Services & Charges	20,206	2,949	68,300	68,300	2,111	5,600	7,711	60,589	11%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	31,581	19,679	92,300	92,300	8,441	11,264	19,705	72,595	21%
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Net Surplus / (Deficit)	112,232	37,876	1,592	1,592	24,854	13,590
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Beginning Cash Balance	181,204	293,325		330,404		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(111)	(797)		-		
Ending Cash Balance	293,325	330,404		331,996	340,508	
Cash Reserves Target	7,895	4,920		23,075		

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 its 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 the 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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Fund Name	Police Grants	Fund Number	292
Fund Type	Special Revenue Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Other Income	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-

Net Surplus / (Deficit)	-	-	-	-	-	-	-	-	-
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Beginning Cash Balance	26,716	26,716	26,716	26,716		Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	-	-	-	-		
Ending Cash Balance	26,716	26,716	26,716	26,716		
Cash Reserves Target	-	-	-	-		

Fund Purpose:
This fund was established to track the revenue and expenditures related to specific federal grants for the Police Department.

Explanation of Revenue Sources:
Historically, this fund received grant revenue. Per the grant restrictions, no interest is earned on the cash balance in this fund.

Explanation of Expenditures and Significant Changes/Variations:
Federal grant revenue and expenditures for the Police Department are now tracked in Fund #295. In 2022, the remaining cash balance will be transferred to Fund #295 and this fund will be closed.

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Fund Name	Regional Police Academy					Fund Number	294		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	23,525	9,350	20,000	20,000	17,950		17,950	2,050	90%
Interest Earnings	3,069	1,106	1,620	1,620	387		387	1,233	24%
Other Income	175	-	-	-	-		-	-	-
Total Revenue	26,769	10,456	21,620	21,620	18,337		18,337	3,283	85%
Expenditures by Type									
Supplies	-	214	1,500	1,500	-	-	-	1,500	0%
Services & Charges									
Education & Training	157	-	10,000	10,000	-	-	-	10,000	0%
Travel	-	-	1,500	1,500	-	-	-	1,500	0%
Other Services & Charges	6,579	2,943	4,250	4,250	-	-	-	4,250	0%
Total Services & Charges	6,737	2,943	15,750	15,750	-	-	-	15,750	0%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	6,737	3,157	17,250	17,250	-	-	-	17,250	0%
Net Surplus / (Deficit)	20,032	7,299	4,370	4,370	18,337		18,337		
Beginning Cash Balance	98,440	118,481		125,984			Cash Reserves Target		
Cash Adjustments	10	203		-					
Ending Cash Balance	118,481	125,984		130,354	144,321				
Cash Reserves Target	1,684	789		4,313			25% of Annual expenditures		

Fund Purpose:

This fund was established (ordinance 7104-82) to account for revenues and expenditures related to the advancement of present and future police officers and funds 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:

Expenditures are for seminars, travel, lectures, and career days.

City of South Bend, Indiana
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Fund Name	COPS MORE Grant	Fund Number	295
Fund Type	Special Revenue Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	56,495	180,998	-	98,920	12,244		12,244	86,676	12%
Fines, Forfeitures, and Fees	9,219	6,919	10,000	10,000	2,460		2,460	7,540	25%
Interest Earnings	4,724	594	170	170	231		231	(61)	136%
Donations	5,098	-	-	-	-		-	-	-
Other Income	1,949	260	-	-	120		120	(120)	-
Total Revenue	77,485	188,771	10,170	109,090	15,055		15,055	94,035	14%

Expenditures by Type									
Supplies	65,306	86,905	20,000	20,000	-	16,331	16,331	3,669	82%
Services & Charges									
Education & Training	300	-	-	6,490	-	-	-	6,490	0%
Other Services & Charges	44,622	12,317	20,000	13,510	975	3,525	4,500	9,010	33%
Total Services & Charges	44,922	12,317	20,000	20,000	975	3,525	4,500	15,500	23%
Capital	-	185,805	-	78,033	32,923	92,243	125,166	(47,133)	160%
Total Expenditures	110,228	285,026	40,000	118,033	33,898	112,099	145,997	(27,964)	124%
Net Surplus / (Deficit)	(32,743)	(96,255)	(29,830)	(8,943)	(18,843)		(130,942)		

Beginning Cash Balance	202,035	169,439		73,474					
Cash Adjustments	146	290		-					
Ending Cash Balance	169,439	73,474		64,531	79,455				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement - Grant fund - spend down to zero

Fund Purpose:
This fund was originally established (7015-82) to track the Community Oriented Police Program but has been expanded to track other federal grants related to the Police Department. 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. This fund also receives revenue from 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 was expanded in 2020, with more funding budgeted in the Police Department's budget in the General Fund (#101).

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Fund Name	Police Federal Drug Enforcement					Fund Number	299		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	-	-	25,000	25,000	-		-	25,000	0%
Interest Earnings	3,131	723	883	883	55		55	828	6%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	3,131	723	25,883	25,883	55		55	25,828	0%
Expenditures by Type									
Supplies	-	-	6,000	6,000	-	-	-	6,000	0%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	43,499	31,000	22,500	22,500	-	-	-	22,500	0%
Total Expenditures	43,499	31,000	28,500	28,500	-	-	-	28,500	0%
Net Surplus / (Deficit)	(40,368)	(30,277)	(2,617)	(2,617)	55		55		
Beginning Cash Balance	153,920	113,552		83,275		Cash Reserves Target			
Cash Adjustments	-	-		-					
Ending Cash Balance	113,552	83,275		80,658	83,330				
Cash Reserves Target	10,875	7,750		7,125		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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Fund Name	2018 Fire Station #9 Bond Debt Service	Fund Number	350
Fund Type	Debt Service Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interfund Transfers In	321,706	341,231	345,307	345,307	175,941		175,941	169,366	51%
Total Revenue	321,706	341,231	345,307	345,307	175,941		175,941	169,366	51%

Expenditures by Type									
Services & Charges									
Debt Service Principal	170,000	195,000	205,000	205,000	105,000	-	105,000	100,000	51%
Debt Service Interest & Fees	151,706	146,231	140,307	140,307	70,941	-	70,941	69,366	51%
Total Services & Charges	321,706	341,231	345,307	345,307	175,941	-	175,941	169,366	51%
Total Expenditures	321,706	341,231	345,307	345,307	175,941	-	175,941	169,366	51%

Net Surplus / (Deficit)	-	-	-	-	-		-
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Beginning Cash Balance	-	-		-		Cash Reserves Target
Cash Adjustments	-	-		-		
Ending Cash Balance	-	-		-		
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund was established (ordinance 10590-18) 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 St. 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%. The capital expenditures of this bond are tracked in the 2018 Fire Station #9 Bond Capital Fund (#451).

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 January 15, 2038.

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Fund Name	2018 Fire Station #9 Bond Capital	Fund Number	451
Fund Type	Capital Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	42,008	2,981	-	-	923		923	(923)	-
Total Revenue	42,008	2,981	-	-	923		923	(923)	-

Expenditures by Type									
Capital	3,143,446	89,311	-	-	-	-	-	-	-
Total Expenditures	3,143,446	89,311	-	-	-	-	-	-	-

Net Surplus / (Deficit)	(3,101,438)	(86,330)	-	-	923	923
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Beginning Cash Balance	3,494,445	399,877		314,233		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	6,871	686		-		
Ending Cash Balance	399,877	314,233		314,233	315,155	
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund was established 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 is 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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Fund Name	Fire Pension					Fund Number	701		
Fund Type	Pension Trust Funds								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Revenue									
Intergov./ Shared Revenues	4,466,993	4,323,533	4,443,096	4,443,096	-		-	4,443,096	0%
Interest Earnings	8,670	2,205	5,272	5,272	439		439	4,833	8%
Other Income	-	-	-	-	(12)		(12)	12	-
Total Revenue	4,475,663	4,325,739	4,448,368	4,448,368	427		427	4,447,941	0%
Expenditures by Type									
Personnel									
Salaries & Wages	4,449,225	4,205,078	4,488,409	4,488,409	1,370,950		1,370,950	3,117,459	31%
Total Personnel	4,449,225	4,205,078	4,488,409	4,488,409	1,370,950		1,370,950	3,117,459	31%
Supplies	-	-	100	100	-		-	100	0%
Services & Charges									
Professional Services	4,000	3,500	6,000	6,000	3,500		3,500	2,500	58%
Travel	-	-	350	350	-		-	350	0%
Other Services & Charges	1,126	679	1,400	1,400	589		589	811	42%
Total Services & Charges	5,126	4,179	7,750	7,750	4,089		4,089	3,661	53%
Total Expenditures	4,454,351	4,209,256	4,496,259	4,496,259	1,375,038		1,375,038	3,121,220	31%
Net Surplus / (Deficit)	21,312	116,482	(47,891)	(47,891)	(1,374,612)		(1,374,612)		
Beginning Cash Balance	315,085	336,501		453,561				Cash Reserves Target	
Cash Adjustments	104	577		-					
Ending Cash Balance	336,501	453,561		405,670	(921,051)			10% of Annual expenditures	
Cash Reserves Target	445,435	420,926		449,626					

Fund Purpose:

This fund accounts for the operation of a pension plan for retired South Bend firefighters 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 firefighters or surviving spouses and for death benefits paid out. 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 in the General Fund (#101).

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Fund Name	Police Pension					Fund Number	702		
Fund Type	Pension Trust Funds								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov. / Shared Revenues	6,111,782	6,048,813	6,147,998	6,147,998	-		-	6,147,998	0%
Interest Earnings	17,014	3,126	9,277	9,277	525		525	8,752	6%
Other Income	2,890	6,284	2,000	2,000	4,119		4,119	(2,119)	206%
Total Revenue	6,131,686	6,058,223	6,159,275	6,159,275	4,644		4,644	6,154,631	0%
Expenditures by Type									
Personnel									
Salaries & Wages	6,374,654	6,186,554	6,049,340	6,049,340	2,029,278		2,029,278	4,020,062	34%
Total Personnel	6,374,654	6,186,554	6,049,340	6,049,340	2,029,278		2,029,278	4,020,062	34%
Supplies	-	-	-	-	-		-	-	-
Services & Charges									
Professional Services	4,000	3,500	6,500	6,500	3,500		3,500	3,000	54%
Travel	-	-	500	500	-		-	500	0%
Other Services & Charges	1,271	945	1,400	1,400	270		270	1,130	19%
Total Services & Charges	5,271	4,445	8,400	8,400	3,770		3,770	4,630	45%
Total Expenditures	6,379,925	6,190,998	6,057,740	6,057,740	2,033,048		2,033,048	4,024,692	34%
Net Surplus / (Deficit)	(248,240)	(132,776)	101,535	101,535	(2,028,404)		(2,028,404)		
Beginning Cash Balance	945,540	698,148		566,569					
Cash Adjustments	848	1,197		-					
Ending Cash Balance	698,148	566,569		668,104	(1,461,835)				
Cash Reserves Target	637,993	619,100		605,774					

Cash Reserves Target
10% of Annual expenditures

Fund Purpose:

This fund accounts for the operation of a pension plan for retired South Bend police officers 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 police officers or surviving spouses and for death benefits paid out. After 2020, there will be no 1977 convertees.

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Fund Name	Police K-9 Unit	Fund Number	705
Fund Type	Special Revenue Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	65	21	5	5	7		7	(2)	142%
Donations	-	-	-	-	-		-	-	-
Total Revenue	65	21	5	5	7		7	(2)	142%

Expenditures by Type									
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-

Net Surplus / (Deficit)	65	21	5	5	7		7
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Beginning Cash Balance	2,330	2,395		2,420		Cash Reserves Target No reserve requirement
Cash Adjustments	1	4		-		
Ending Cash Balance	2,395	2,420		2,425	2,427	
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund was established (ordinance 7945-88) to account for donations for the Police K-9 unit and track expenditures of those funds.

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

Explanation of Expenditures and Significant Changes/Variations:
The donations are to be spent on supplies or services directly related to the Police K-9 unit.

City of South Bend, Indiana

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Fund Name	Parks & Recreation	Fund Number	201
Fund Type	Special Revenue Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	10,048,047	9,566,845	9,247,389	9,247,389	-		-	9,247,389	0%
Intergov./ Shared Revenues	890,592	904,581	906,694	906,694	-		-	906,694	0%
Intergov./ Grants	3,635,801	648,098	-	-	-		-	-	-
Charges for Services	2,583,508	2,760,462	2,881,450	2,731,450	766,253		766,253	1,965,197	28%
Interest Earnings	140,690	7,167	40,000	40,000	8,834		8,834	31,166	22%
Donations	1,714,670	1,061,421	715,000	805,000	730,029		730,029	74,971	91%
Other Income	329,248	127,858	25,000	85,000	65,068		65,068	19,932	77%
Interfund Transfers In	410,867	800,000	1,234,486	1,234,486	410,853		410,853	823,633	33%
Total Revenue	19,753,423	15,876,432	15,050,019	15,050,019	1,981,036		1,981,036	13,068,982	13%

Expenditures by Division									
Park Administration	1,723,159	1,499,024	1,605,828	1,606,596	507,603	3,897	511,500	1,095,096	32%
Park Maintenance	9,916,774	6,962,316	7,183,287	7,278,444	2,280,436	347,958	2,628,394	4,650,050	36%
Golf Courses	1,621,929	1,501,398	1,503,657	1,539,486	508,980	33,097	542,077	997,409	35%
Recreation	3,034,640	2,773,309	2,936,242	2,954,292	821,858	13,834	835,692	2,118,601	28%
Marketing & Events	965,503	882,516	1,117,095	1,134,983	303,508	41,126	344,634	790,349	30%
Park Projects & Capital	6,432,472	1,041,871	-	397,131	109,781	376,808	486,588	(89,457)	123%
Potawatomi Zoo	700,000	700,000	701,965	701,965	700,653	-	700,653	1,312	100%
Total Expenditures	24,394,477	15,360,434	15,048,074	15,612,897	5,232,819	816,719	6,049,539	9,563,360	39%

Expenditures by Type									
Personnel									
Salaries & Wages	5,970,871	6,015,996	5,830,401	5,830,401	1,837,753	-	1,837,753	3,992,648	32%
Fringe Benefits	1,850,776	2,133,462	2,018,043	2,018,043	704,437	-	704,437	1,313,606	35%
Total Personnel	7,821,647	8,149,458	7,848,444	7,848,444	2,542,189	-	2,542,189	5,306,254	32%

Supplies	1,291,583	1,173,909	1,508,997	1,600,315	453,300	98,918	552,218	1,048,097	35%
Services & Charges									
Professional Services	443,786	192,616	338,049	362,689	38,990	31,550	70,541	292,148	19%
Printing & Advertising	112,043	102,375	263,606	283,932	42,602	38,255	80,857	203,075	28%
Utilities	764,164	790,831	675,223	675,223	326,913	-	326,913	348,310	48%
Education & Training	23,428	11,167	25,425	26,879	2,938	1,100	4,038	22,841	15%
Travel	20,508	3,355	32,922	37,600	-	-	-	37,600	0%
Repairs & Maintenance	689,481	515,084	544,893	580,378	145,838	141,788	287,626	292,752	50%
Interfund Allocations	1,672,261	1,421,220	1,668,015	1,668,015	555,991	-	555,991	1,112,024	33%
Debt Service Principal	456,436	504,636	459,625	459,625	152,336	-	152,336	307,289	33%
Debt Service Interest & Fees	43,303	47,338	39,584	39,584	13,940	-	13,940	25,644	35%
Grants & Subsidies	715,000	715,000	715,000	715,000	715,000	-	715,000	-	100%
Other Services & Charges	1,176,018	691,376	528,291	534,301	133,000	120,020	253,020	281,281	47%
Interfund Transfers Out	-	11,799	-	-	-	-	-	-	-
Total Services & Charges	6,116,428	5,006,796	5,290,633	5,383,225	2,127,549	332,712	2,460,261	2,922,964	46%
Capital	9,164,819	1,030,272	400,000	780,913	109,781	385,089	494,870	286,043	63%
Total Expenditures	24,394,477	15,360,434	15,048,074	15,612,897	5,232,819	816,719	6,049,539	9,563,358	39%

Net Surplus / (Deficit)	(4,641,054)	515,998	1,945	(562,878)	(3,251,783)		(4,068,502)		
Beginning Cash Balance	8,278,260	3,649,543		4,156,004					
Cash Adjustments	12,338	(9,538)		-					
Ending Cash Balance	3,649,543	4,156,004		3,593,126	1,352,237				
Cash Reserves Target	6,098,619	3,840,108		3,903,224					
									Cash Reserves Target
									25% of Annual expenditures

Fund Purpose:
This fund accounts for the operation of the Parks & Recreation side of South Bend Venues, Parks & Arts (VPA). The purpose is to provide quality spaces, places, and experiences within the City. There are several operational divisions within the department: Administration, Maintenance, Golf Courses, Recreation, and Marketing & Events.

Explanation of Revenue Sources:
This fund's main source of revenue is property taxes (distributions received in June and December). 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 was completed in 2020. In 2019, VPA received \$1,000,000 from the Leighton Foundation. Interfund transfers from the COIT Fund (#404) help subsidize the Parks operations.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
Capital Projects - In 2019, capital expenditures reflect the use of the Regional Cities, Leighton Foundation, and Pokagon Band funds for the Howard Park renovation project. In 2020, the decrease in capital expenditures reflects the substantial completion of the Howard Park renovation project and the use of the noted grants and donations. The increase in Professional Services and decrease in Other Services & Charges is primarily due to the reclassification of a service contract for the maintenance of the streetscapes and sidewalks downtown. **Personnel** - From 2020 to 2021, several personnel changes were made: six positions were eliminated from this fund and three positions were transferred to other funds (two positions transferred to the Community Initiatives division in Fund #101 and one position transferred to the Morris Performing Arts Center budget in Fund #101). **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 allowed for better reporting and more efficient use of funds.

City of South Bend, Indiana
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Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
Fund Type	Special Revenue Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	21,618	3,535	5,000	5,000	36		36	4,964	1%
Interest Earnings	1,802	648	578	578	226		226	352	39%
Donations	-	-	-	-	500		500	(500)	-
Total Revenue	23,421	4,183	5,578	5,578	762		762	4,816	14%

Expenditures by Type									
Services & Charges									
Printing & Advertising	7,720	832	20,000	29,984	-	9,984	9,984	20,000	33%
Total Services & Charges	7,720	832	20,000	29,984	-	9,984	9,984	20,000	33%
Total Expenditures	7,720	832	20,000	29,984	-	9,984	9,984	20,000	33%

Net Surplus / (Deficit)	15,701	3,351	(14,422)	(24,406)	762	(9,222)
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Beginning Cash Balance	57,345	73,045		76,521		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(1)	125		-		
Ending Cash Balance	73,045	76,521		52,115	77,283	
Cash Reserves Target	1,930	208		7,496		

Fund Purpose:
This fund was established (ordinance 9768-07) 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. This fund also receives revenue from interest earned on the fund's cash balance.

Due to the COVID-19 pandemic, the Morris PAC was shut down for a several months during 2020. Revenue is expected to drop significantly for the foreseeable future as a result of less events due to the pandemic.

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.

City of South Bend, Indiana
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Fund Name	Morris PAC Self-Promotion					Fund Number	274		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	82,464	37,554	65,000	65,000	815		815	64,185	1%
Interest Earnings	3,934	1,818	1,737	1,737	662		662	1,075	38%
Total Revenue	86,398	39,372	66,737	66,737	1,477		1,477	65,260	2%
Expenditures by Type									
Services & Charges									
Professional Services	956	-	80,000	80,000	-	-	-	80,000	0%
Printing & Advertising	-	1,100	35,000	35,000	-	-	-	35,000	0%
Total Services & Charges	956	1,100	115,000	115,000	-	-	-	115,000	0%
Total Expenditures	956	1,100	115,000	115,000	-	-	-	115,000	0%
Net Surplus / (Deficit)	85,442	38,272	(48,263)	(48,263)	1,477		1,477		
Beginning Cash Balance	101,499	186,839		225,432		Cash Reserves Target 25% of Annual expenditures			
Cash Adjustments	(101)	320		-					
Ending Cash Balance	186,839	225,432		177,169	226,909				
Cash Reserves Target	239	275		28,750					

Fund Purpose:

This fund was established (ordinance 10569-17) to account for the revenue and expenditures related to events and activities that the Morris Performing Arts Center self-promotes or self-sponsors.

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.

Due to the COVID-19 pandemic, the Morris PAC was shut down for a several months during 2020. Revenue is expected to drop significantly for the foreseeable future as a result of less events due to the pandemic.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are for marketing and advertising for the Morris Performing Arts Center.

City of South Bend, Indiana
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Fund Name	2017 Parks Bond Debt Service	Fund Number	312
Fund Type	Debt Service Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	1,166,972	1,087,915	1,100,842	1,100,842	-		-	1,100,842	0%
Intergov./ Shared Revenues	74,210	63,774	45,280	45,280	-		-	45,280	0%
Interest Earnings	1,412	(244)	2,023	2,023	169		169	1,854	8%
Total Revenue	1,242,595	1,151,444	1,148,145	1,148,145	169		169	1,147,976	0%

Expenditures by Type									
Services & Charges									
Debt Service Principal	770,000	785,000	825,000	825,000	395,000	-	395,000	430,000	48%
Debt Service Interest & Fees	411,140	387,965	364,193	364,193	185,058	-	185,058	179,136	51%
Total Services & Charges	1,181,140	1,172,965	1,189,193	1,189,193	580,058		580,058	609,136	49%

Total Expenditures	1,181,140	1,172,965	1,189,193	1,189,193	580,058		580,058	609,136	49%
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Net Surplus / (Deficit)	61,455	(21,521)	(41,048)	(41,048)	(579,889)		(579,889)		
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Beginning Cash Balance	147,325	208,740		187,578					Cash Reserves Target
Cash Adjustments	(39)	358		-					
Ending Cash Balance	208,740	187,578		146,530	(392,311)				No reserve requirement
Cash Reserves Target	-	-		-					

Fund Purpose:
This fund was established (ordinance 10580-18) to collect a separate property tax levy that 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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Fund Name	Coveleski Stadium Capital	Fund Number	401
Fund Type	Capital Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	23,125	-	30,000	30,000	-		-	30,000	0%
Interest Earnings	823	144	351	351	33		33	318	9%
Total Revenue	23,947	144	30,351	30,351	33		33	30,318	0%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	38,513	15,099	30,000	30,000	-	3,533	3,533	26,467	12%
Total Services & Charges	38,513	15,099	30,000	30,000	-	3,533	3,533	26,467	12%
Capital	32,955	-	-	-	-	-	-	-	-
Total Expenditures	71,468	15,099	30,000	30,000	-	3,533	3,533	26,467	12%

Net Surplus / (Deficit)	(47,520)	(14,955)	351	351	33		(3,500)
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Beginning Cash Balance	73,256	25,850		11,685		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	114	790		-		
Ending Cash Balance	25,850	11,685		12,036	10,972	
Cash Reserves Target	-	-		-		

Fund Purpose:
 This fund was established (ordinance 7492-85) to account for minor capital improvements for Four Winds Field at Coveleski Stadium, located in downtown South Bend. The fund is administered by the Department of Venues, Parks & Arts.

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.

City of South Bend, Indiana
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Fund Name	Morris Performing Arts Center Capital	Fund Number	416
Fund Type	Capital Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	82,464	37,554	65,000	65,000	815		815	64,185	1%
Interest Earnings	10,956	3,981	2,175	2,175	596		596	1,579	27%
Other Income	575	-	-	-	-		-	-	-
Interfund Transfers In	-	175,579	-	-	-		-	-	-
Total Revenue	93,995	217,114	67,175	67,175	1,411		1,411	65,764	2%

Expenditures by Type									
Supplies	14,469	-	25,000	25,000	-	10,333	10,333	14,667	41%
Services & Charges									
Repairs & Maintenance	21,435	90,471	25,000	26,625	-	1,625	1,625	25,000	6%
Total Services & Charges	21,435	90,471	25,000	26,625	-	1,625	1,625	25,000	6%
Capital	14,149	346,394	-	-	-	-	-	-	-
Total Expenditures	50,052	436,865	50,000	51,625	-	11,958	11,958	39,667	23%

Net Surplus / (Deficit)	43,943	(219,751)	17,175	15,550	1,411	(10,547)
Beginning Cash Balance	378,088	422,125		203,098		
Cash Adjustments	94	724		-		
Ending Cash Balance	422,125	203,098		218,648	204,509	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement

Fund Purpose:
This fund was established (ordinance 7292-84) to receive monies to be used solely for the purpose of renovating, remodeling, or otherwise improving the facilities of 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.

Due to the COVID-19 pandemic, the Morris PAC was shut down for a several months during 2020. Revenue is expected to drop significantly for the foreseeable future as a result of less events due to the pandemic.

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 Venues, Parks & Arts Foundation.

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Fund Name	Palais Royale Historic Preservation	Fund Number	450
Fund Type	Capital Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	14,425	6,477	8,000	8,000	800		800	7,200	10%
Interest Earnings	2,961	617	369	369	238		238	131	65%
Total Revenue	17,386	7,094	8,369	8,369	1,038		1,038	7,331	12%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	38,779	34,160	35,000	35,000	-	-	-	35,000	0%
Total Services & Charges	38,779	34,160	35,000	35,000	-	-	-	35,000	0%
Total Expenditures	38,779	34,160	35,000	35,000	-	-	-	35,000	0%

Net Surplus / (Deficit)	(21,393)	(27,066)	(26,631)	(26,631)	1,038		1,038		
Beginning Cash Balance	129,091	107,792		80,911					
Cash Adjustments	94	185		-					
Ending Cash Balance	107,792	80,911		54,280	81,949				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement

Fund Purpose:
This fund was established (ordinance 9706-06) for the sole purpose of assisting with the continued historic preservation, maintenance and repair of the Palais Royale building and related facilities.

Explanation of Revenue Sources:
This fund receives a 2% percent historic preservation charge assessed on all services provided in connection with the use and rental of Palais Royale facilities from functions held at the Palais (excluding fund raising events presented by 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 include wall repairs (interior and exterior), including painting, light fixtures, etc.

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Fund Name	2018 Zoo Bond Capital	Fund Number	453
Fund Type	Capital Funds		
Control	City Funds		

	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Revenue									
Interest Earnings	22,489	293	-	-	-		-	-	-
Total Revenue	22,489	293	-	-	-		-	-	-

Expenditures by Type									
Capital	3,166,419	121,222	-	-	-	-	-	-	-
Total Expenditures	3,166,419	121,222	-	-	-	-	-	-	-

Net Surplus / (Deficit)	(3,143,930)	(120,929)	-	-	-		-
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Beginning Cash Balance	3,264,859	120,929		-	
Cash Adjustments	-	-		-	
Ending Cash Balance	120,929	-		-	
Cash Reserves Target	-	-		-	

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

Fund Purpose:
This fund was 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.

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.

The bond capital was fully spent in 2020.

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Fund Name	2017 Parks Bond Capital	Fund Number	471
Fund Type	Capital Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	297,324	72,162	-	-	16,881		16,881	(16,881)	-
Total Revenue	297,324	72,162	-	-	16,881		16,881	(16,881)	-

Expenditures by Division									
Series A - Howard Park	842,454	73,054	-	-	-	-	-	-	-
Series B - St. Louis Street	1,041,033	6,643	-	27,752	-	-	-	27,752	0%
Series C - Colfax-Seitz	-	-	-	1,012,332	-	1,008,400	1,008,400	3,932	100%
Series D - Howard-Farmers	69,413	1,071,889	-	108,066	-	104,566	104,566	3,500	97%
Series E - Miami-Twyckenham	-	685,828	-	131,047	97,564	7,955	105,519	25,528	81%
Series F - Seitz Park	-	-	-	1,088,451	-	1,085,400	1,085,400	3,051	100%
Series G - East Race	162,500	22,320	-	1,279,584	2,230	1,277,354	1,279,584	-	100%
Series H - Pinhook Park	886,000	454,571	-	553,069	195,747	260,066	455,813	97,256	82%
Series I - Other Park Improv.	1,178,907	109,488	-	176,901	55,232	10,739	65,971	110,930	37%
Series J - Pinhook Connect	-	755,805	-	169,060	113,657	8,990	122,647	46,413	73%
Series K - Future Projects	10,800	47,423	-	913,477	3,917	-	3,917	909,561	0%
Total Expenditures	4,191,107	3,227,021	-	5,459,738	468,347	3,763,469	4,231,816	1,227,923	78%

Expenditures by Type									
Services & Charges									
Professional Services	15,000	-	-	6,464	-	-	-	6,464	0%
Total Services & Charges	15,000	-	-	6,464	-	-	-	6,464	0%
Capital	4,176,107	3,227,021	-	5,453,274	468,347	3,763,469	4,231,816	1,221,458	78%
Total Expenditures	4,191,107	3,227,021	-	5,459,738	468,347	3,763,469	4,231,816	1,227,922	78%

Net Surplus / (Deficit)	(3,893,782)	(3,154,859)	-	(5,459,738)	(451,466)	(4,214,935)
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Beginning Cash Balance	12,944,127	9,062,798	-	5,926,118	-	Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	12,453	18,179	-	-	-	
Ending Cash Balance	9,062,798	5,926,118	-	466,380	5,476,463	
Cash Reserves Target	-	-	-	-	-	

Fund Purpose:
This fund was established per the bond agreement in order to track the capital expenditures of the 2017 Park District Bonds, Series A-K. The bonds were issued to fund certain improvements in connection with the MY SB Parks & Trails initiative. 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:
The par amount of the bonds was \$14,075,000. The bond closing date was December 20, 2017. Net proceeds after bond issuance costs were deposited into this fund in the amount of \$13,856,100. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
These are the various projects: Series A - Howard Park riverfront promenade, storm water habitat area | Series B - St. Louis Street parking and street upgrades (Howard Park) | Series C - Riverfront trail upgrades - Colfax to Seitz Park | Series D - Riverfront trail upgrades - Howard Park to Farmer's Market | Series E - Riverfront trail upgrades - Miami to Twyckenham | Series F - Riverfront trail upgrades - Seitz Park to Howard Park, Seitz Park parking | Series G - Seitz Park - AM General parking and plaza area, East Race promenade and bridge | Series H - Pinhook Park pavilion upgrade, reconnect river flow to lagoon, playground and site improvements | Series I - Other Park Improvements - Park security, lighting, and storage - Restrooms modernization & ADA compliance | Series J - Pinhook Park neighborhood connectivity | Series K - Future Projects - park acquisitions, partnerships, and build-outs

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Fund Name	Parking Garages						Fund Number	601	
Fund Type	Enterprise Funds								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Charges for Services	945,347	844,835	900,000	900,000	319,360		319,360	580,640	35%
Fines, Forfeitures, and Fees	42,745	38,862	61,500	61,500	13,870		13,870	47,630	23%
Interest Earnings	32,323	8,089	10,068	10,068	2,111		2,111	7,957	21%
Other Income	16,084	2,468	-	-	-		-	-	-
Total Revenue	1,036,499	894,253	971,568	971,568	335,340		335,340	636,227	35%
Expenditures by Subdivisions									
Parking Enforcement	105,009	71,212	13,962	13,962	1,302	-	1,302	12,660	9%
Parking General Operations	-	40,118	574,746	573,152	103,003	6,541	109,544	463,608	19%
Main Street Garage	270,215	638,343	211,426	234,971	42,915	20,191	63,106	171,865	27%
Leighton Plaza Garage	450,815	478,042	227,584	238,578	42,719	3,606	46,325	192,252	19%
Wayne Street Garage	197,869	307,837	171,020	180,232	26,235	5,130	31,365	148,867	17%
Eddy St Commons Garage	15,000	10,511	-	-	-	-	-	-	-
Total Expenditures	1,038,908	1,546,063	1,198,738	1,240,895	216,175	35,468	251,643	989,252	20%
Expenditures by Type									
Supplies	-	-	-	-	2,500	6,541	9,041	(9,041)	-
Services & Charges									
Professional Services	700,335	490,335	488,000	493,874	79,670	1,252	80,922	412,952	16%
Utilities	104,528	100,720	117,000	119,630	47,773	2,378	50,151	69,479	42%
Repairs & Maintenance	126,794	237,452	125,000	131,043	23,489	10,421	33,909	97,133	26%
Interfund Allocations	49,026	124,317	161,738	161,738	53,914	-	53,914	107,824	33%
Other Services & Charges	13,574	17,088	7,000	19,733	8,828	-	8,828	10,905	45%
Total Services & Charges	994,258	969,911	898,738	926,018	213,674	14,050	227,725	698,293	25%
Capital	44,650	576,152	300,000	314,877	-	14,877	14,877	300,000	5%
Total Expenditures	1,038,908	1,546,063	1,198,738	1,240,895	216,175	35,468	251,643	989,252	20%
Net Surplus / (Deficit)	(2,409)	(651,810)	(227,170)	(269,327)	119,166		83,698		
Beginning Cash Balance	1,325,951	1,326,253		674,268					
Cash Adjustments	2,710	(175)		-					
Ending Cash Balance	1,326,253	674,268		404,941	816,261				
Cash Reserves Target	259,727	386,516		310,224					
							Cash Reserves Target		
							25% of Annual expenditures		
Fund Purpose:	This fund was established (ordinance 5089-69) to account for the maintenance and operation of off-street parking facilities. 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. Starting in 2021, parking garage operations are under outside contract with ASM Global.								
Explanation of Revenue Sources:	This fund receives revenue from the collection of daily and monthly parking fees at several downtown parking garages. This fund also receives revenue from street parking fines. 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.								
Explanation of Expenditures and Significant Changes/Variations:	Starting in 2020, the Parking Garage Fund reimburses the Morris Performing Arts Center Division (in Fund #101) for 100% of costs of wages and benefits for the Manager-Facility Operations position. This is represented as an Interfund Allocation expense.								
	There are many capital improvement needs. The forecast shows a relatively small capital budget due to declining cash balance and revenue remaining fairly flat.								

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Fund Name	Century Center Operations					Fund Number	670		
Fund Type	Enterprise Funds								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	1,275,000	956,250	637,500	637,500	318,750		318,750	318,750	50%
Charges for Services	3,192,290	924,923	2,750,000	2,750,000	216,509		216,509	2,533,491	8%
Interest Earnings	24	7	-	-	54		54	(54)	-
Other Income	9,692	5,936	6,275	6,275	189		189	6,086	3%
Interfund Allocation Reimb	66,045	68,478	67,477	67,477	22,493		22,493	44,984	33%
Total Revenue	4,543,051	1,955,594	3,461,252	3,461,252	557,995		557,995	2,903,257	16%
Expenditures by Subdivisions									
City Operations	1,390,766	1,149,345	1,453,760	1,461,143	429,720	20,152	449,872	1,011,271	31%
Food & Beverage Operations	3,137,910	1,444,541	2,772,311	2,772,311	397,138	-	397,138	2,375,173	14%
Total Expenditures	4,528,676	2,593,886	4,226,071	4,233,454	826,858	20,152	847,009	3,386,444	20%
Expenditures by Type									
Personnel									
Salaries & Wages	473,272	368,842	423,365	423,365	123,335	-	123,335	300,030	29%
Fringe Benefits	155,072	138,803	166,211	166,211	42,765	-	42,765	123,446	26%
Other Personnel Costs	1,197,879	757,895	900,000	900,000	190,611	-	190,611	709,389	21%
Total Personnel	1,826,223	1,265,540	1,489,576	1,489,576	356,711	-	356,711	1,132,865	24%
Supplies	1,145,517	317,548	1,150,000	1,150,000	103,110	1,035	104,144	1,045,856	9%
Services & Charges									
Professional Services	76,325	35,698	120,628	120,748	23,382	-	23,382	97,366	19%
Printing & Advertising	2,893	277	-	1,000	543	3	546	454	55%
Utilities	375,552	276,273	383,819	386,437	116,834	542	117,376	269,061	30%
Education & Training	-	1,724	-	150	150	-	150	-	100%
Repairs & Maintenance	101,642	74,654	101,000	104,252	17,006	11,222	28,228	76,024	27%
Interfund Allocations	162,380	169,544	247,195	247,195	82,397	-	82,397	164,798	33%
Insurance	57,019	47,272	57,047	57,047	14,852	-	14,852	42,195	26%
Other Services & Charges	512,899	311,417	579,589	579,832	64,397	7,349	71,747	508,085	12%
Interfund Transfers Out	268,227	93,939	97,217	97,217	47,476	-	47,476	49,741	49%
Total Services & Charges	1,556,936	1,010,797	1,586,495	1,593,878	367,038	19,117	386,155	1,207,724	24%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	4,528,676	2,593,886	4,226,071	4,233,454	826,858	20,152	847,009	3,386,445	20%
Net Surplus / (Deficit)	14,375	(638,292)	(764,819)	(772,202)	(268,863)		(289,015)		
Beginning Cash Balance	1,532,952	1,537,206		1,016,748					
Cash Adjustments	(10,121)	117,834		-					
Ending Cash Balance	1,537,206	1,016,748		244,547	793,781				
Cash Reserves Target	1,132,169	648,472		1,058,363					

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:

This fund was established to account 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. The Century Center is located along the St. Joseph River in Downtown South Bend. It plays host to conventions and trade shows, conferences and meetings, weddings and receptions, plays, and concerts.

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. Due to the COVID-19 pandemic, the Century Center was shut down for a several months during 2020. Revenue is expected to drop significantly for the foreseeable future as a result of less events due to the pandemic.

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

The City has a contract with ASM Global (a company that specializes in venue management) for the food & beverage operations at the Century Center. The repair and maintenance operations are handled by the City.

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Fund Name	Century Center Capital	Fund Number	671
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Fund Type	Enterprise Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	12,966	1,931	200	200	32		32	168	16%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	177,475	-	-	-	-		-	-	-
Total Revenue	190,441	1,931	200	200	32		32	168	16%

Expenditures by Type									
Services & Charges									
Professional Services	66,123	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	66,123	-	-	-	-	-	-	-	-

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	66,123	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	124,318	1,931	200	200	32		32		
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Beginning Cash Balance	857,363	981,681		983,612		Cash Reserves Target			
Cash Adjustments	-	-		-					
Ending Cash Balance	981,681	983,612		983,812	983,644				
Cash Reserves Target	800,000	800,000		800,000		\$800,000 Minimum per Board of Managers			

Fund Purpose:
This fund was established in 1989 for the purpose of providing preventative maintenance and improvement to the Century Center.

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.

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Fund Name	Century Center Energy Conservation Debt Svc	Fund Number	672
Fund Type	Debt Service Fund		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	235,000	221,437	221,437	221,437	221,437		221,437	-	100%
Interest Earnings	4,232	2,552	1,200	1,200	879		879	321	73%
Other Income	104,511	97,225	88,057	88,057	45,718		45,718	42,339	52%
Interfund Transfers In	90,752	93,939	97,217	97,217	47,476		47,476	49,741	49%
Total Revenue	434,495	415,154	407,911	407,911	315,511		315,511	92,401	77%

Expenditures by Type									
Services & Charges									
Debt Service Principal	280,090	285,614	291,274	291,274	144,205	-	144,205	147,069	50%
Debt Service Interest & Fees	135,333	125,482	115,437	115,437	58,980	-	58,980	56,457	51%
Total Expenditures	415,423	411,096	406,711	406,711	203,185	-	203,185	203,526	50%

Net Surplus / (Deficit)	19,071	4,058	1,200	1,200	112,325		112,325		
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Beginning Cash Balance	170,316	189,409		193,705					
Cash Adjustments	21	238		-					
Ending Cash Balance	189,409	193,705		194,905	306,030				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

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, to fund the repayment of the debt, from the following sources: a pledge of Hotel/Motel Tax revenue from St. Joseph County in the amount of \$221,437 per year starting in 2018; interfund transfers from Century Center Operations Fund (#670); and a federally subsidized interest rebate of approximately 80% of interest paid. This fund also receives revenue from interest earned on the fund's cash balance.

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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Fund Name	City Cemetery	Fund Number	730
Fund Type	Special Revenue Fund		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	803	259	134	134	88		88	46	66%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	803	259	134	134	88		88	46	66%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-

Net Surplus / (Deficit)	803	259	134	134	88	88
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Beginning Cash Balance	28,916	29,730	30,041	30,041	30,129	Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	12	51	-	-	-	
Ending Cash Balance	29,730	30,041	30,175	30,129	30,129	
Cash Reserves Target	-	-	-	-	-	

Fund Purpose:
This fund was established (ordinance 10638-18) to provide perpetual care and maintenance for the South Bend 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:
Expenses are for maintaining the City Cemetery. There are no expenditures budgeted for 2021. Appropriation requests for expenditures will be made as needed.

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Fund Name	Bowman Cemetery	Fund Number	731
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Fund Type	Special Revenue Fund
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	12,623	4,082	6,392	6,392	1,388		1,388	5,004	22%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	12,623	4,082	6,392	6,392	1,388		1,388	5,004	22%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-

Net Surplus / (Deficit)	12,623	4,082	6,392	6,392	1,388	1,388
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Beginning Cash Balance	454,888	467,692		472,576		Cash Reserves Target \$400,000 minimum
Cash Adjustments	182	802		-		
Ending Cash Balance	467,692	472,576		478,968	473,964	
Cash Reserves Target	400,000	400,000		400,000		

Fund Purpose:
 In 2018, the trust administered by Key Bank for the maintenance of the Bowman Cemetery was terminated. The funds held in the trust were transferred to the City for the City's ongoing responsibility to care for the Bowman Cemetery in perpetuity according to Indiana law. This fund was established by Ordinance No. 10638-18, dated December 10, 2018, to account for the transferred funds and to budget for the expenses the City will incur in maintaining the Bowman Cemetery.

Explanation of Revenue Sources:
 Currently, this fund only receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
 Expenses will be for maintaining the Bowman Cemetery. There are no expenditures budgeted for 2021. Appropriation requests for expenditures will be made as needed.

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Fund Name	2015 Parks Bond Debt Service	Fund Number	757
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Fund Type	Debt Service Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	3,527	807	2,000	2,000	17		17	1,983	1%
Interfund Transfers In	409,270	375,939	376,007	376,007	125,902		125,902	250,105	33%
Total Revenue	412,797	376,746	378,007	378,007	125,919		125,919	252,088	33%

Expenditures by Type									
Services & Charges									
Debt Service Principal	220,000	225,000	225,000	225,000	110,000	-	110,000	115,000	49%
Debt Service Interest & Fees	162,731	156,131	149,382	149,382	75,516	-	75,516	73,866	51%
Total Expenditures	382,731	381,131	374,382	374,382	185,516	-	185,516	188,866	50%

Net Surplus / (Deficit)	30,066	(4,385)	3,625	3,625	(59,597)	(59,597)
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Beginning Cash Balance	560,431	590,497		586,111		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-		-		
Ending Cash Balance	590,497	586,111		589,736	526,515	
Cash Reserves Target	590,497	586,111		589,736		

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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Fund Name	Stuebaker-Oliver Revitalizing Grants	Fund Number	209
Fund Type	Special Revenue Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	-	-	-		-	-	-
Interest Earnings	24,778	7,035	3,388	3,388	2,210		2,210	1,178	65%
Other Income	100,000	100,000	100,000	-	-		-	-	-
Total Revenue	124,778	107,035	103,388	3,388	2,210		2,210	1,178	65%

Expenditures by Type									
Services & Charges									
Professional Services	149,969	274,931	25,000	59,671	41,693	6,000	47,694	11,977	80%
Total Services & Charges	149,969	274,931	25,000	59,671	41,693	6,000	47,694	11,977	80%
Total Expenditures	149,969	274,931	25,000	59,671	41,693	6,000	47,694	11,977	80%

Net Surplus / (Deficit)	(25,191)	(167,896)	78,388	(56,283)	(39,483)		(45,484)		
Beginning Cash Balance	954,136	929,415		763,112				Cash Reserves Target	
Cash Adjustments	470	1,593		-				No reserve requirement - Grant fund - spend down to zero	
Ending Cash Balance	929,415	763,112		706,829	733,332				
Cash Reserves Target	-	-		-					

Fund Purpose:
This fund was established (ordinance 9214-01) 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.
The EPA's Brownfields Program empowers states, communities, and other stakeholders to work together to prevent, assess, safely clean up, and sustainably reuse brownfields. A brownfield site is real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant.
Past grant activity includes:
- Brownfields assessment grant: Hazardous substances grant funds and petroleum grant funds used to conduct Phase I and II environmental site assessments on a city-wide basis. Sites included a former foundry site that is now a city park, a former railroad site in the Stuebaker/Oliver project area, and sites in wellhead protection areas.
- Brownfields revolving loan fund grant: Grant used to capitalize a revolving loan fund from which the City of South Bend will provide loans and subgrants to support cleanup activities for sites throughout the city that are contaminated with hazardous substances. Loans will be made based on an environmental prioritization process.
- Brownfields cleanup grant: Grant funds used to clean up the former Oliver Plow Works site. The site is part of the Stuebaker/Oliver Plow Works Redevelopment Strategy, a phased approach for eventually redeveloping the entire Stuebaker and Oliver factories into two light industrial parks. Grant funds also will be used for remediation and post-cleanup reporting, and community involvement activities.

Explanation of Revenue Sources:
This fund received grant monies in the past and currently only receives revenue from interest earned on the fund's cash balance.
Other income was derived from repayment from the River West TIF Fund (#324), with the last payment received in 2020.

Explanation of Expenditures and Significant Changes/Variations:
Professional services include ground water testing and other ongoing costs related to the study and planning for the various brownfields.

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Fund Name	Economic Development State Grants					Fund Number	210		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		%
Revenue									
Intergov./ Grants	-	-	-	69,000	-		-	69,000	0%
Interest Earnings	2,878	712	544	544	80		80	464	15%
Other Income	72,010	90,013	72,011	72,011	18,003		18,003	54,008	25%
Total Revenue	74,888	90,725	72,555	141,555	18,082		18,082	123,472	13%
Expenditures by Type									
Services & Charges									
Professional Services	53,699	56,352	-	48,511	-	48,511	48,511	-	100%
Debt Service Principal	67,581	69,632	35,605	35,605	17,736	-	17,736	17,869	50%
Debt Service Interest & Fees	4,429	2,379	401	401	267	-	267	134	67%
Grants & Subsidies	-	-	-	-	-	69,000	69,000	(69,000)	-
Interfund Transfers Out	230,000	-	-	-	-	-	-	-	-
Total Services & Charges	355,710	128,362	36,006	84,517	18,003	117,511	135,514	(50,997)	160%
Total Expenditures	355,710	128,362	36,006	84,517	18,003	117,511	135,514	(50,997)	160%
Net Surplus / (Deficit)	(280,822)	(37,637)	36,549	57,038	80		(117,432)		
Beginning Cash Balance	344,987	64,775		27,154			Cash Reserves Target		
Cash Adjustments	610	16		-			No reserve requirement - Grant fund - spend down to zero		
Ending Cash Balance	64,775	27,154		84,191	27,233				
Cash Reserves Target	-	-		-					
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 received grant monies in the past and currently only receives revenue from interest earned on the fund's cash balance.								
Explanation of Expenditures and Significant Changes/Variations:	Past expenditures include demolition of vacant and abandoned houses/lots, equipment for the Ignition Park/ND Turbo project, and debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program with final payment due in 2021.								

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Fund Name	Department of Community Investment (DCI)					Fund Number	211		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	434,000	10,650	552,550	552,550	5,550		5,550	547,000	1%
Charges for Services	212,079	861,309	483,267	483,267	591,786		591,786	(108,519)	122%
Fines, Forfeitures, and Fees	-	46,076	56,840	56,840	19,219		19,219	37,621	34%
Interest Earnings	17,680	8,876	15,000	15,000	4,396		4,396	10,604	29%
Other Income	4,123	2,598	-	-	-		-	-	-
Interfund Allocation Reimb	-	174,531	175,765	175,765	48,589		48,589	127,176	28%
Interfund Transfers In	2,350,633	2,268,899	1,752,159	1,752,159	-		-	1,752,159	0%
Total Revenue	3,018,515	3,372,939	3,035,581	3,035,581	669,541		669,541	2,366,041	22%
Expenditures by Type									
Personnel									
Salaries & Wages	1,493,197	1,529,047	1,921,625	1,921,625	630,003	-	630,003	1,291,622	33%
Fringe Benefits	528,540	568,983	716,373	716,373	230,326	-	230,326	486,047	32%
Total Personnel	2,021,736	2,098,029	2,637,998	2,637,998	860,328	-	860,328	1,777,669	33%
Supplies	18,276	13,503	26,120	32,621	8,052	4,079	12,131	20,490	37%
Services & Charges									
Professional Services	157,623	224,609	281,800	618,163	66,378	328,511	394,889	223,274	64%
Printing & Advertising	13,604	7,560	24,000	24,000	1,857	75	1,933	22,067	8%
Education & Training	9,835	4,576	22,000	34,500	680	12,500	13,180	21,320	38%
Travel	24,271	4,502	20,000	20,000	-	-	-	20,000	0%
Repairs & Maintenance	9,911	12,447	3,100	3,100	758	-	758	2,342	24%
Interfund Allocations	464,363	357,941	652,726	652,726	217,574	-	217,574	435,152	33%
Other Services & Charges	16,116	11,772	26,450	32,450	9,131	-	9,131	23,319	28%
Interfund Transfers Out	-	35,000	50,000	50,000	16,664	-	16,664	33,336	33%
Total Services & Charges	695,723	658,407	1,080,076	1,434,939	313,042	341,086	654,129	780,810	46%
Total Expenditures	2,735,735	2,769,940	3,744,194	4,105,558	1,181,423	345,165	1,526,588	2,578,969	37%
Net Surplus / (Deficit)	282,780	603,000	(708,613)	(1,069,977)	(511,882)		(857,047)		
Beginning Cash Balance	729,684	1,012,307		1,629,498					
Cash Adjustments	(158)	14,191		-					
Ending Cash Balance	1,012,307	1,629,498		559,521	1,113,513				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

Fund Purpose:

This fund was established (ordinance 10060-10) to account for the activities of the Department of Community Investment (DCI).

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 supported by interfund transfers from the Economic Development Income Tax (EDIT) Fund (#408). This fund also receives revenue from federal grants and staff contracts. Starting in 2020, the wages and benefits for two Zoning staff are allocated back to the Building Department (Fund #600). This revenue is represented as an interfund allocation reimbursement transferred from Fund #600. In 2021, the interfund transfer from the Economic Development Income Tax (EDIT) Fund (#408) was reduced in order to spend down this fund's cash reserves. There is no cash reserve requirement in this fund as it is supported by interfund transfers and does not need to carry a cash balance.

Explanation of Expenditures and Significant Changes/Variations:

In 2020, a part-time position was added to help promote greater regulatory compliance for the Historic Preservation Commission (HPC) and new City zoning responsibilities. Additional capacity will be used to support Business Licensing and to reduce the work load of a Code Inspector. In 2021, two new positions are added to the Business Development team to support the newly awarded Revolving Loan Fund Grant as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). These positions will handle all loan applications and processing through closing. The positions are fully funded by grant revenue.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Dept of Community Investment Grants	Fund Number	212
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	2,030,043	2,392,383	3,150,111	8,650,111	571,662		571,662	8,078,449	7%
Fines, Forfeitures, and Fees	30	121	-	-	10		10	(10)	-
Other Income	483,931	186,664	119,687	119,687	96,221		96,221	23,466	80%
Total Revenue	2,514,004	2,579,168	3,269,798	8,769,798	667,893		667,893	8,101,905	8%

Expenditures by Type									
Services & Charges									
Professional Services	-	40,488	-	259,513	-	138,301	138,301	121,212	53%
Grants & Subsidies	2,555,898	2,529,492	2,755,134	8,747,312	585,055	2,751,115	3,336,170	5,411,143	38%
Total Services & Charges	2,555,898	2,569,980	2,755,134	9,006,825	585,055	2,889,415	3,474,470	5,532,355	39%

Total Expenditures	2,555,898	2,569,980	2,755,134	9,006,825	585,055	2,889,415	3,474,470	5,532,355	39%
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Net Surplus / (Deficit)	(41,893)	9,188	514,664	(237,027)	82,838		(2,806,577)		
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Beginning Cash Balance	347,782	305,248		313,907					
Cash Adjustments	(641)	(528)		-					
Ending Cash Balance	305,248	313,907		76,880	321,944				
Cash Reserves Target	-	-		-					

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

Fund Purpose:
This fund accounts for the receipt and subsequent expenditure of grants received from the U.S. Department of Housing and Urban Development related to community improvement projects. 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:
Special allocations of CDBG and ESG awarded under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) are separate from regular allocations and are accounted for in the COVID-19 Response Fund (#264).

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Fund Name	Unsafe Building					Fund Number	219		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Fines, Forfeitures, and Fees	263,172	51,581	111,100	111,100	16,118		16,118	94,982	15%
Interest Earnings	18,352	7,420	11,932	11,932	2,443		2,443	9,489	20%
Other Income	2,298	18	-	-	-		-	-	-
Interfund Transfers In	681,491	-	-	-	-		-	-	-
Total Revenue	965,314	59,018	123,032	123,032	18,561		18,561	104,471	15%
Expenditures by Subdivisions									
NEAT Crew	435,893	23,896	-	-	-		-	-	-
Unsafe Building	156,655	117,855	113,500	113,805	14,063	20,564	34,627	79,178	30%
Total Expenditures	592,547	141,751	113,500	113,805	14,063	20,564	34,627	79,178	30%
Expenditures by Type									
Personnel									
Salaries & Wages	178,355	-	-	-	-	-	-	-	-
Fringe Benefits	65,378	-	-	-	-	-	-	-	-
Total Personnel	243,732	-	-	-	-	-	-	-	-
Supplies	22,623	5,458	-	-	-	-	-	-	-
Services & Charges									
Professional Services	39,500	27,070	17,500	17,805	7,490	7,815	15,305	2,500	86%
Repairs & Maintenance	153,241	-	-	-	-	-	-	-	-
Interfund Allocations	34,894	-	-	-	-	-	-	-	-
Other Services & Charges	73,977	109,224	96,000	96,000	6,573	12,749	19,322	76,678	20%
Total Services & Charges	301,612	136,294	113,500	113,805	14,063	20,564	34,627	79,178	30%
Capital	24,580	-	-	-	-	-	-	-	-
Total Expenditures	592,547	141,751	113,500	113,805	14,063	20,564	34,627	79,178	30%
Net Surplus / (Deficit)	372,767	(82,733)	9,532	9,227	4,498		(16,066)		
Beginning Cash Balance	543,230	923,154		832,938					
Cash Adjustments	7,157	(7,482)		-					
Ending Cash Balance	923,154	832,938		842,165	837,637				
Cash Reserves Target	-	-		-	-				
							Cash Reserves Target		
							No reserve requirement		

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 was moved into the newly established Code Enforcement Fund (#230), resulting in a large decrease in expenditures from 2019 to 2020. This allowed 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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Fund Name	Rental Units Regulation					Fund Number	221		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Fines, Forfeitures, and Fees	7,375	107,800	100,000	100,000	30		30	99,970	0%
Interest Earnings	351	573	200	200	477		477	(277)	238%
Interfund Transfers In	-	245,626	241,527	241,527	-		-	241,527	0%
Total Revenue	7,726	353,999	341,727	341,727	507		507	341,220	0%
Expenditures by Type									
Personnel									
Salaries & Wages	-	119,900	184,228	184,228	44,242	-	44,242	139,986	24%
Fringe Benefits	-	59,277	82,349	82,349	21,296	-	21,296	61,054	26%
Total Personnel	-	179,177	266,577	266,577	65,538	-	65,538	201,040	25%
Supplies	-	332	5,800	5,800	-	-	-	5,800	0%
Services & Charges									
Professional Services	-	1,505	55,000	81,850	-	26,850	26,850	55,000	33%
Printing & Advertising	-	-	4,000	4,000	-	-	-	4,000	0%
Education & Training	-	-	750	750	-	-	-	750	0%
Travel	-	-	800	800	-	-	-	800	0%
Repairs & Maintenance	-	-	1,800	1,800	-	-	-	1,800	0%
Other Services & Charges	-	1,748	7,000	7,000	-	-	-	7,000	0%
Total Services & Charges	-	3,254	69,350	96,200	-	26,850	26,850	69,350	28%
Total Expenditures	-	182,762	341,727	368,577	65,538	26,850	92,388	276,190	25%
Net Surplus / (Deficit)	7,726	171,237	-	(26,850)	(65,031)		(91,881)		
Beginning Cash Balance	10,105	17,823		189,090					
Cash Adjustments	(9)	31		-					
Ending Cash Balance	17,823	189,090		162,240	124,059				
Cash Reserves Target	-	18,276		36,858					

Cash Reserves Target
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.

The Rental Safety Verification Program (RSVP) requires an occupancy inspection of all real property or rental units that are intended to be occupied or are occupied by anyone other than the owner. This program is designed to ensure all City of South Bend rental units meet the minimum property standards of the International Property Maintenance Code, which are incorporated into Chapter 6-Article 14 of the City's municipal code. Once the rental unit has been inspected with an Inspection Report and approved for occupancy, an Inspection Certificate shall be issued by the Department authorizing the rental unit to be occupied. The purpose of the Inspection Report and Inspection Certificate issued to the owner or the property manager (if applicable) is to verify that the rental unit is safe and habitable for occupancy with respect to: electrical systems, plumbing systems, water and sanitary system, including hot water, heating and ventilation systems, bathroom, toilet facilities, doors, windows, stairways, hallways, functioning smoke detectors, lead hazards, indoor air quality, and the overall structure in which a rental unit is established.

Explanation of Revenue Sources:

Revenue generation for the Rental Safety Verification Program (RSVP) is 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). In 2020, RSVP was moved into this fund in order to better track its revenue and expenditures.

City of South Bend, Indiana

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Fund Name	Code Enforcement Fund					Fund Number	230		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Licenses & Permits	-	30,425	31,200	31,200	16,015		16,015	15,185	51%
Charges for Services	-	43,360	53,250	53,250	13,821		13,821	39,429	26%
Fines, Forfeitures, and Fees	-	367,113	304,000	304,000	106,982		106,982	197,018	35%
Interest Earnings	-	2,492	-	-	892		892	(892)	-
Debt Proceeds	-	80,000	-	-	-		-	-	-
Other Income	-	15,396	2,725	2,725	807		807	1,918	30%
Interfund Allocation Reimb	-	76,927	34,708	34,708	11,572		11,572	23,136	33%
Interfund Transfers In	-	3,619,593	3,573,687	3,573,687	280,000		280,000	3,293,687	8%
Total Revenue	-	4,235,305	3,999,570	3,999,570	430,090		430,090	3,569,481	11%
Expenditures by Subdivisions									
Neighborhood Code Enforce.	-	2,084,724	2,402,890	2,483,743	716,748	37,231	753,979	1,729,764	30%
NEAT Crew	-	414,272	569,372	573,212	157,613	34,271	191,884	381,328	33%
Animal Resource Center	-	934,825	1,001,724	1,009,609	315,776	22,801	338,577	671,032	34%
Total Expenditures	-	3,433,820	3,973,986	4,066,563	1,190,136	94,304	1,284,440	2,782,124	32%
Expenditures by Type									
Personnel									
Salaries & Wages	-	1,415,442	1,456,785	1,455,585	503,970	-	503,970	951,615	35%
Fringe Benefits	-	588,698	628,887	630,087	202,739	-	202,739	427,348	32%
Total Personnel	-	2,004,140	2,085,672	2,085,672	706,710	-	706,710	1,378,963	34%
Supplies	-	113,969	163,700	165,536	29,941	5,239	35,180	130,356	21%
Services & Charges									
Professional Services	-	40,574	110,300	112,801	14,445	16,369	30,814	81,987	27%
Printing & Advertising	-	10,559	24,305	24,592	1,830	1,103	2,933	21,659	12%
Utilities	-	31,984	30,667	30,667	11,292	-	11,292	19,375	37%
Education & Training	-	2,933	5,000	5,900	1,735	-	1,735	4,165	29%
Travel	-	3,826	2,400	2,400	-	-	-	2,400	0%
Repairs & Maintenance	-	239,861	410,650	410,955	46,283	305	46,587	364,367	11%
Interfund Allocations	-	814,847	763,484	763,484	254,500	-	254,500	508,984	33%
Debt Service Principal	-	47,510	124,425	124,425	37,133	-	37,133	87,292	30%
Debt Service Interest & Fees	-	2,954	9,573	9,573	1,796	-	1,796	7,777	19%
Other Services & Charges	-	120,664	243,810	250,559	34,994	40,766	75,760	174,799	30%
Total Services & Charges	-	1,315,711	1,724,614	1,735,355	404,007	58,543	462,550	1,272,805	27%
Capital	-	-	-	80,000	49,478	30,522	80,000	-	100%
Total Expenditures	-	3,433,820	3,973,986	4,066,563	1,190,136	94,304	1,284,440	2,782,124	32%
Net Surplus / (Deficit)	-	801,485	25,584	(66,993)	(760,046)		(854,350)		
Beginning Cash Balance	-	-		803,572					
Cash Adjustments	-	2,088		-					
Ending Cash Balance	-	803,572		736,579	53,392				
Cash Reserves Target	-	-		-					

Fund Purpose:

This fund was established (ordinance 10686-19) 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 was 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 were moved from the Consolidated Building Fund (#600) into this fund. The Neighborhood Enforcement Action Team (NEAT) division was also moved from the Unsafe Building Fund (#219) into this fund.

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

	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Balance	Budget
Revenue									
Licenses & Permits	34,657	30,425	31,200	31,200	16,015		16,015	15,185	51%
Charges for Services	57,616	43,360	53,250	53,250	13,821		13,821	39,429	26%
Fines, Forfeitures, and Fees	549,637	526,493	515,100	515,100	123,131		123,131	391,969	24%
Interest Earnings	18,704	10,484	12,132	12,132	3,811		3,811	8,321	31%
Debt Proceeds	-	80,000	-	-	-		-	-	-
Other Income	12,659	15,414	2,725	2,725	807		807	1,918	30%
Interfund Allocation Reimb	73,304	76,927	34,708	34,708	11,572		11,572	23,136	33%
Interfund Transfers In	3,210,400	3,865,219	3,815,214	3,815,214	280,000		280,000	3,535,214	7%
Total Revenue	3,956,977	4,648,322	4,464,329	4,464,329	449,158		449,158	4,015,172	10%
Expenditures by Fund									
Consolidated Bldg Fund (#600)	3,001,390	-	-	23,862	20,691	3,171	23,862	-	100%
Rental Units Regulation (#221)	-	182,762	341,727	368,577	65,538	26,850	92,388	276,189	25%
Unsafe Building Fund (#219)	592,547	141,751	113,500	113,805	14,063	20,564	34,627	79,178	30%
Code Enforcement Fund (#230)	-	3,433,820	3,973,986	4,066,563	1,190,136	94,304	1,284,440	2,782,124	32%
Total Expenditures	3,593,937	3,758,333	4,429,213	4,572,807	1,290,428	144,889	1,435,316	3,137,491	31%
Expenditures by Division									
Neighborhood Code Enfor.	1,923,446	2,084,724	2,402,890	2,496,463	729,468	37,231	766,699	1,729,764	31%
NEAT Crew	435,893	438,168	569,372	573,212	157,613	34,271	191,884	381,328	33%
Rental Safety Verification Program	144,603	182,762	341,727	368,577	65,538	26,850	92,388	276,189	25%
Unsafe Building	156,655	117,855	113,500	113,805	14,063	20,564	34,627	79,178	30%
Animal Care & Control	933,341	934,825	1,001,724	1,020,751	323,747	25,972	349,719	671,032	34%
Total Expenditures	3,593,937	3,758,333	4,429,213	4,572,807	1,290,428	144,889	1,435,316	3,137,491	31%
Expenditures by Type									
Personnel									
Salaries & Wages	1,437,429	1,535,343	1,641,013	1,639,813	548,213	-	548,213	1,091,600	33%
Fringe Benefits	538,583	647,974	711,236	712,436	224,035	-	224,035	488,401	31%
Total Personnel	1,976,013	2,183,317	2,352,249	2,352,249	772,248	-	772,248	1,580,001	33%
Supplies	108,267	119,758	169,500	174,136	32,741	5,239	37,980	136,156	22%
Services & Charges									
Professional Services	177,400	69,149	182,800	212,456	21,935	51,034	72,969	139,487	34%
Printing & Advertising	11,255	10,559	28,305	28,592	1,830	1,103	2,933	25,659	10%
Utilities	34,801	31,984	30,667	30,667	11,292	-	11,292	19,375	37%
Education & Training	6,873	2,933	5,750	6,650	1,735	-	1,735	4,915	26%
Travel	6,444	3,826	3,200	3,200	-	-	-	3,200	0%
Repairs & Maintenance	233,178	239,861	412,450	421,097	51,454	3,476	54,929	366,167	13%
Interfund Allocations	719,048	814,847	763,484	763,484	254,500	-	254,500	508,984	33%
Debt Service Principal	80,098	47,510	124,425	124,425	37,133	-	37,133	87,292	30%
Debt Service Interest & Fees	6,144	2,954	9,573	9,573	1,796	-	1,796	7,777	19%
Other Services & Charges	177,849	231,636	346,810	366,279	54,287	53,515	107,802	258,477	29%
Total Services & Charges	1,453,091	1,455,258	1,907,464	1,966,422	435,961	109,128	545,089	1,421,333	28%
Capital	56,567	-	-	80,000	49,478	30,522	80,000	-	100%
Total Expenditures	3,593,937	3,758,333	4,429,213	4,572,807	1,290,428	144,889	1,435,316	3,137,490	31%
Net Surplus / (Deficit)	363,040	889,988	35,116	(108,478)	(841,270)		(986,159)		

Operational expenditures for the Department of Code Enforcement are tracked in several different funds, each with a separate purpose. See individual fund summaries for more detail.

In 2020, the Department of Code Enforcement was 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 were moved from the Consolidated Building Fund (#600) into the Code Enforcement Fund (#230). The Neighborhood Enforcement Action Team (NEAT) division was also moved from the Unsafe Building Fund (#219) into Fund #230.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Urban Development Action Grant	Fund Number	410
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	844	361	572	572	94		94	478	16%
Other Income	84,104	18,442	21,996	21,996	5,499		5,499	16,497	25%
Total Revenue	84,948	18,803	22,568	22,568	5,593		5,593	16,975	25%

Expenditures by Type									
Services & Charges									
Debt Service Principal	60,000	40,000	24,000	24,000	12,000	-	12,000	12,000	50%
Total Expenditures	60,000	40,000	24,000	24,000	12,000	-	12,000	12,000	50%

Net Surplus / (Deficit)	24,948	(21,197)	(1,432)	(1,432)	(6,407)		(6,407)
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Beginning Cash Balance	28,919	53,838		32,733		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Cash Reserves Target</td> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - Grant fund - spend down to zero</td> </tr> </table>	Cash Reserves Target		No reserve requirement - Grant fund - spend down to zero	
Cash Reserves Target										
No reserve requirement - Grant fund - spend down to zero										
Cash Adjustments	(30)	92		-						
Ending Cash Balance	53,838	32,733		31,301	26,325					
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. This fund also receives revenue from interest earned on the fund's cash balance.

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. Payments in future years will be made as BDC loan collections are received. The BDC loan collections have been remitted at rates less than the current amortization schedule depicts due to poor portfolio performance and as such may require an amendment to the debt schedule.

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Fund Name	Consolidated Building Fund	Fund Number	600
Fund Type	Enterprise Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Building Department									
Licenses & Permits	1,646,044	1,304,739	1,772,552	1,772,552	463,282		463,282	1,309,270	26%
Fines, Forfeitures, and Fees	-	1,140	-	-	730		730	(730)	-
Interest Earnings	54,618	17,782	30,280	30,280	6,027		6,027	24,253	20%
Other Income	6,317	422	-	-	741		741	(741)	-
Total Building Department	1,706,979	1,324,083	1,802,832	1,802,832	470,780		470,780	1,332,052	26%
Total Code Enforcement	2,983,937	-	-	-	-		-	-	-
Total Fund Revenue	4,690,916	1,324,083	1,802,832	1,802,832	470,780		470,780	1,332,052	26%

Expenditures									
Building Department									
Personnel									
Salaries & Wages	716,916	763,648	828,457	828,457	263,643	-	263,643	564,814	32%
Fringe Benefits	273,508	305,840	316,605	316,605	108,422	630	109,052	207,553	34%
Total Personnel	990,425	1,069,488	1,145,062	1,145,062	372,065	630	372,695	772,367	33%
Supplies	14,307	14,538	16,361	16,361	3,922	17	3,939	12,422	24%
Services & Charges									
Professional Services	-	2,411	8,000	8,000	-	-	-	8,000	0%
Printing & Advertising	3,809	336	4,763	4,763	-	-	-	4,763	0%
Education & Training	2,859	2,429	3,500	3,500	219	-	219	3,281	6%
Travel	684	-	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	18,871	14,257	25,000	26,500	3,645	-	3,645	22,855	14%
Interfund Allocations	252,023	328,799	339,938	339,938	113,314	-	113,314	226,624	33%
Debt Service Principal	46,342	41,198	43,021	43,021	16,984	-	16,984	26,037	39%
Debt Service Interest & Fees	3,141	2,184	1,358	1,358	450	-	450	908	33%
Other Services & Charges	3,948	11,039	17,015	25,965	10,975	-	10,975	14,990	42%
Interfund Transfers Out	158,943	-	-	-	-	-	-	-	-
Total Services & Charges	490,621	402,653	448,595	459,045	145,588	-	145,588	313,458	32%
Capital	-	-	-	49,478	49,478	-	49,478	-	100%
Total Building Department	1,495,352	1,486,678	1,610,018	1,669,946	571,053	647	571,700	1,098,247	34%
Total Code Enforcement	3,001,390	-	-	23,862	20,691	3,171	23,862	-	100%
Total Fund Expenditures	4,496,742	1,486,678	1,610,018	1,693,808	591,744	3,818	595,562	1,098,246	35%

Net Surplus / (Deficit)	194,174	(162,595)	192,814	109,024	(120,964)	(124,781)
Beginning Cash Balance	2,092,204	2,285,733		2,127,056		
Cash Adjustments	(645)	3,918		-		
Ending Cash Balance	2,285,733	2,127,056		2,236,080		2,006,115
Cash Reserves Target	1,124,185	371,670		423,452		

Cash Reserves Target

25% of Annual expenditures

Fund Purpose:
This fund was established (ordinance 8412-93) to receive monies and fees to pay expenses related to the operation of the St. Joseph County/South Bend Building Department. The fund is operated in accordance with the interlocal agreement between St. Joseph County and the City of South Bend executed December 31, 1991 as amended. 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.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
This fund accounts for the operational costs of running the Building Department. The majority of the costs are for Building Department personnel. In 2020, there were 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 2021, a part-time licensing auditor will be added to audit contractor licenses. In 2014, Code Enforcement's budget was moved from the General Fund (#101) to this fund. In 2020, Code Enforcement's budget was moved out of this fund with the Neighborhood Code Enforcement division and South Bend Animal Resource Center division moved to the newly created Code Enforcement Fund (#230) and the Rental Safety Verification Program (RSVP) moved to the Rental Units Regulation Fund (#221).

City of South Bend, Indiana
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Fund Name	Industrial Revolving Fund	Fund Number	754
Fund Type	Special Revenue Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	699,000	7,689,000	739,381		739,381	6,949,619	10%
Other Income	293,958	266,643	244,000	244,000	122,275		122,275	121,725	50%
Total Revenue	293,958	266,643	943,000	7,933,000	861,656		861,656	7,071,344	11%

Expenditures by Type									
Services & Charges									
Professional Services	95,223	88,742	429,262	469,262	75,827	30,217	106,044	363,218	23%
Other Services & Charges	24,218	15,285	69,298	29,298	189,214	-	189,214	(159,916)	646%
Grants & Subsidies	-	-	-	6,990,000	700,000	-	700,000	6,290,000	10%
Total Expenditures	119,441	104,026	498,560	7,488,560	965,041	30,217	995,258	6,493,302	13%

Net Surplus / (Deficit)	174,517	162,616	444,440	444,440	(103,385)	(133,602)
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Beginning Cash Balance	1,632,491	2,078,333		2,406,914		Cash Reserves Target No City reserve requirement; there are program requirements
Cash Adjustments	271,325	165,965		-		
Ending Cash Balance	2,078,333	2,406,914		2,851,354	2,717,500	
Cash Reserves Target	-	-		-		

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 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 its cash balance. In 2021, revenue will be received from the new Revolving Loan Fund (RLF II) reimbursements as grant funds are administered and spent.
In 2020, the City was awarded a \$6.9M Revolving Loan Fund (RLF II) grant as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). This grant will run through July 2022.

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are for legal services and administrative & program fees.
Starting in 2021, expenditures related to the new Revolving Loan Fund (RLF II), which was awarded in 2020 by the Economic Development Administration (EDA) as part of the CARES Act, will include staff expenses, marketing, loan processing and various professional and miscellaneous expenses to administer the grant. All expenses are anticipated to be reimbursed by the grant.

City of South Bend, Indiana
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Fund Name	2015 Smart Streets Bond Debt Service	Fund Number	756
Fund Type	Debt Service Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	4,629	869	3,000	3,000	31		31	2,969	1%
Interfund Transfers In	1,715,500	1,716,000	1,716,500	1,716,500	858,000		858,000	858,500	50%
Total Revenue	1,720,129	1,716,869	1,719,500	1,719,500	858,031		858,031	861,469	50%

Expenditures by Type									
Services & Charges									
Debt Service Principal	970,000	1,000,000	1,030,000	1,030,000	510,000	-	510,000	520,000	50%
Debt Service Interest & Fees	742,019	712,694	682,819	682,819	345,884	-	345,884	336,935	51%
Total Expenditures	1,712,019	1,712,694	1,712,819	1,712,819	855,884	-	855,884	856,935	50%

Net Surplus / (Deficit)	8,111	4,175	6,681	6,681	2,147	2,147
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Beginning Cash Balance	1,726,790	1,734,901	1,739,076	1,739,076		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-	-	-		
Ending Cash Balance	1,734,901	1,739,076	1,745,757	1,741,223		
Cash Reserves Target	1,734,901	1,739,076	1,745,757	1,741,223		

Fund Purpose:
This fund accounts for the bi-annual principal and interest payments to bondholders for the 2015 Smart Streets Bond. It also accounts for the related debt service reserve cash balance held at trustee bank.

Explanation of Revenue Sources:
This fund accounts for the trustee bank's receipt of debt service payments from the City, recorded as interfund transfers from the River West TIF Fund (#324). 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 bonds are to be repaid over 21 years, with the final payment 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).

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	2017 Eddy Street Commons Bond Capital	Fund Number	759
Fund Type	Capital Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	65	306,537	-	-	-		-	-	-
Total Revenue	65	306,537	-	-	-		-	-	-

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Capital	4,602,119	3,328,966	-	25,681	-		-	25,681	0%
Total Expenditures	4,602,119	3,328,966	-	25,681	-		-	25,681	0%

Net Surplus / (Deficit)	(4,602,054)	(3,022,429)	-	(25,681)	-		-
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Beginning Cash Balance	7,650,244	3,048,190		25,762		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-		-		
Ending Cash Balance	3,048,190	25,762		80	25,762	
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund accounts for the expenditures of the bond proceeds from the 2017 Eddy Street Commons Phase II Bond. 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:
In July 2007, the South Bend Common Council unanimously approved the rezoning of 25 acres of vacant land south of Notre Dame for the nearly \$200 million Eddy Street Commons project. **Phase I** - As part of the Phase I development deal, Kite Realty Group agreed to invest \$161.9 million while South Bend city officials agreed to invest \$36.7 million to help with, among other costs, a parking garage and street and utility upgrades. Phase I included retail/restaurant/office space, apartment units, condo units, townhomes, a 1,276-vehicle multi-level parking garage, a Fairfield Inn & Suites and an Embassy Suites. **Phase II** - Designed with input from the University, City of South Bend and nearby home and business owners, Phase II consists of five main buildings: two graduate-style apartment buildings and a new Robinson Community Learning Center on the east side of Eddy Street and two market-rate apartment buildings on the west side of Eddy Street. A stand-alone grocery store is proposed for the southwest corner of Howard and Indiana 23, where the Robinson Center now sits. The Robinson Center, an off-campus educational initiative of the University, will move to a new one-story, 13,000-square-foot building across the street. Phase II is a joint effort between the university and Kite Realty.

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Fund Name	2017 Eddy Street Commons Bond Debt Service	Fund Number	760
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Fund Type	Debt Service Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	8,792	1,623	6,000	6,000	59		59	5,941	1%
Interfund Transfers In	1,298,125	1,390,625	1,710,875	1,710,875	949,604		949,604	761,271	56%
Total Revenue	1,306,917	1,392,248	1,716,875	1,716,875	949,664		949,664	767,212	55%

Expenditures by Type									
Services & Charges									
Debt Service Principal	50,000	145,000	475,000	475,000	125,000	-	125,000	350,000	26%
Debt Service Interest & Fees	1,248,125	1,245,625	1,235,875	1,235,875	619,500	-	619,500	616,375	50%
Total Expenditures	1,298,125	1,390,625	1,710,875	1,710,875	744,500	-	744,500	966,375	44%

Net Surplus / (Deficit)	8,792	1,623	6,000	6,000	205,164	205,164
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Beginning Cash Balance	3,452,908	3,461,700		3,463,323		Cash Reserves Target \$2,500,000 minimum
Cash Adjustments	-	-		-		
Ending Cash Balance	3,461,700	3,463,323		3,469,323	3,668,486	
Cash Reserves Target	2,500,000	2,500,000		2,500,000		

Fund Purpose:
This fund accounts for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Eddy Street Commons Phase II Bonds.

This fund will hold a minimum of \$2.5 million in cash reserves per the 2017 Eddy Street Commons bond covenant. The bonds were closed on August 14, 2017 and the par amount was \$25 million. In December 2018, an additional \$945,000 was added to the debt service reserve. In March 2021, an additional \$205,104 was added to the debt service reserve.

Explanation of Revenue Sources:
This fund accounts for the trustee bank's receipt of debt service payments from the City, recorded as interfund transfers from the North East Residential Area TIF Fund (#436). This fund also receives revenue from interest earned on the cash balance 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 due 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).

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Central Services	Fund Number	222
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Fund Type	Internal Service Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Licenses & Permits	3,320	2,511	2,700	2,700	501		501	2,199	19%
Charges for Services	7,496,447	6,882,174	8,605,703	8,605,703	2,222,961		2,222,961	6,382,742	26%
Interest Earnings	22,362	10,210	15,762	15,762	3,473		3,473	12,289	22%
Other Income	5,417,866	84,210	72,000	72,000	6,915		6,915	65,085	10%
Interfund Allocation Reimb	610,726	122,143	129,585	129,585	43,209		43,209	86,376	33%
Total Revenue	13,550,721	7,101,248	8,825,750	8,825,750	2,277,058		2,277,058	6,548,691	26%

Expenditures by Division									
Equipment Services	7,000,441	6,717,945	8,212,671	8,220,259	2,470,211	2,726	2,472,936	5,747,322	30%
Central Stores	284,301	26	-	-	-	-	-	-	-
Print Shop	160,886	13,844	3,340	3,340	2,504	-	2,504	836	75%
Radio Shop	230,894	229,304	268,978	268,992	89,603	-	89,603	179,390	33%
Building Maintenance	177,588	180,749	206,275	206,275	62,726	-	62,726	143,549	30%
Facilities Management	120,439	101,697	157,031	157,031	49,689	-	49,689	107,342	32%
Utilities & Services	4,950,465	-	-	-	-	-	-	-	-
Sustainability	6,002	-	-	-	-	-	-	-	-
Total Expenditures	12,931,016	7,243,566	8,848,295	8,855,897	2,674,733	2,726	2,677,458	6,178,439	30%

Expenditures by Type									
Personnel									
Salaries & Wages	1,920,693	1,795,351	2,079,577	2,079,577	631,210	-	631,210	1,448,367	30%
Fringe Benefits	731,886	780,402	892,827	892,827	274,725	-	274,725	618,102	31%
Total Personnel	2,652,580	2,575,754	2,972,404	2,972,404	905,935	-	905,935	2,066,469	30%

Supplies	4,515,181	3,998,093	4,923,729	4,928,788	1,424,293	1,013	1,425,306	3,503,482	29%
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Services & Charges									
Professional Services	8,439	7,777	8,500	10,298	1,798	-	1,798	8,500	17%
Printing & Advertising	715	863	4,642	4,642	-	-	-	4,642	0%
Utilities	5,013,625	53,701	64,468	64,468	23,830	-	23,830	40,638	37%
Education & Training	4,603	9,389	12,050	12,050	5,400	-	5,400	6,650	45%
Travel	481	-	1,850	1,850	-	-	-	1,850	0%
Repairs & Maintenance	56,339	54,985	51,900	51,900	20,326	1,660	21,986	29,914	42%
Interfund Allocations	648,014	306,521	683,462	683,462	227,830	-	227,830	455,632	33%
Debt Service Principal	14,248	15,596	3,303	3,303	2,483	-	2,483	820	75%
Debt Service Interest & Fees	1,029	463	37	37	22	-	22	15	59%
Grants & Subsidies	2,434	-	-	-	-	-	-	-	-
Other Services & Charges	13,329	13,132	16,950	17,695	4,568	53	4,621	13,074	26%
Interfund Transfers Out	-	207,293	105,000	105,000	58,248	-	58,248	46,752	55%
Total Services & Charges	5,763,256	669,719	952,162	954,705	344,505	1,713	346,218	608,487	36%

Total Expenditures	12,931,016	7,243,566	8,848,295	8,855,897	2,674,733	2,726	2,677,458	6,178,438	30%
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Net Surplus / (Deficit)	619,705	(142,319)	(22,545)	(30,147)	(397,674)		(400,400)		
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Beginning Cash Balance	1,003,425	1,455,158		1,209,079		Cash Reserves Target			
Cash Adjustments	(167,972)	(103,760)		-					
Ending Cash Balance	1,455,158	1,209,079		1,178,932	1,104,676	10% of Annual expenditures			
Cash Reserves Target	798,055	724,357		885,590					

Fund Purpose:
This fund was established to track 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.

- 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 interfund 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, two cost centers were 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. In 2020, the City changed its for accounting for electric and natural gas utilities expenses. Prior to 2020, the Central Services Fund (#222) paid for all of the City's utilities and allocated it back to departments. Starting in 2020, the allocation will be discontinued and the expenses will be charged directly to departments. This is reflected by a \$4.87 million decrease in budgeted utilities expense in this fund. The remaining utility expense budget left in this fund is for the utilities for the Central Services facilities. Central Services capital expenditures are tracked in the Central Services Capital Fund (#224). Interfund transfers out of the this fund to the capital fund (#224) typically match the budgeted capital expenditures.

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Fund Name	Central Services Capital					Fund Number	224		
Fund Type	Internal Service Funds								
Control	City Funds								
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	3,218	50	50	50	39		39	11	79%
Other Income	-	7,268	-	-	-		-	-	-
Interfund Transfers In	-	207,293	105,000	105,000	58,248		58,248	46,752	55%
Total Revenue	3,218	214,611	105,050	105,050	58,287		58,287	46,763	55%
Expenditures by Type									
Supplies	4,718	5,501	-	-	-	-	-	-	-
Services & Charges									
Repairs & Maintenance	63,060	15,267	25,000	42,442	11,914	3,598	15,512	26,930	37%
Debt Service Principal	3,881	-	7,888	7,888	3,922	-	3,922	3,966	50%
Debt Service Interest & Fees	365	-	603	603	324	-	324	279	54%
Total Services & Charges	67,305	15,267	33,491	50,933	16,159	3,598	19,757	31,175	39%
Capital	77,795	189,582	68,500	77,279	68,349	8,779	77,128	151	100%
Total Expenditures	149,818	210,349	101,991	128,212	84,508	12,377	96,885	31,326	76%
Net Surplus / (Deficit)	(146,601)	4,262	3,059	(23,162)	(26,221)		(38,598)		
Beginning Cash Balance	168,196	21,921		26,221				Cash Reserves Target	
Cash Adjustments	326	38		-				No reserve requirement - Capital fund - spend down to zero	
Ending Cash Balance	21,921	26,221		3,059	-				
Cash Reserves Target	-	-		-					

Fund Purpose:
This fund was established (ordinance 10339-14) to account for the capital expenditures of the Central Services Division.

Explanation of Revenue Sources:
This fund receives transfers from the Central Services Operating Fund (#222) to cover expenditures as needed. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
The repair & maintenance budget covers annual maintenance of the CNG stations and radio tower inspections.
The debt service principal and interest budget is for the capital lease payments. Equipment purchased through a capital lease is typically paid off over 5 years.
In 2021, \$68,500 is forecasted for the purchase of six (6) mobile column lifts. The lifts are used by Central Services to lift up vehicles in order to perform repairs and maintenance.

City of South Bend, Indiana

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Fund Name	Liability Insurance						Fund Number	226	
Fund Type	Internal Service Funds								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Interest Earnings	117,720	54,492	47,685	47,685	18,149		18,149	29,536	38%
Other Income	989,555	1,626,433	2,000	2,000	40,885		40,885	(38,885)	2044%
Interfund Allocation Reimb	3,944,597	2,914,500	3,265,000	3,265,000	1,088,312		1,088,312	2,176,688	33%
Interfund Transfers In	-	49,087	-	-	-		-	-	-
Total Revenue	5,051,872	4,644,513	3,314,685	3,314,685	1,147,346		1,147,346	2,167,339	35%
Expenditures by Division									
Safety/Risk Management	232,240	151,479	63,924	67,374	11,419	87	11,506	55,868	17%
Liability Insurance	677,290	761,414	895,000	895,000	72,525	48,900	121,425	773,575	14%
Business Insurance	742,777	622,434	1,865,000	2,515,835	157,911	101,016	258,928	2,256,907	10%
Workers' Compensation	1,479,416	1,211,428	1,267,000	1,273,753	453,303	41,618	494,921	778,832	39%
Catastrophic Events	650,224	910,806	-	40,321	23,052	17,268	40,321	-	100%
Total Expenditures	3,781,947	3,657,562	4,090,924	4,792,282	718,211	208,890	927,100	3,865,182	19%
Expenditures by Type									
Personnel									
Salaries & Wages	152,168	116,402	-	-	-	-	-	-	-
Fringe Benefits	61,226	46,090	-	-	-	-	-	-	-
Other Personnel Costs	33,353	17,308	42,000	48,753	4,673	5,618	10,291	38,462	21%
Total Personnel	246,747	179,800	42,000	48,753	4,673	5,618	10,291	38,462	21%
Supplies	51,453	1,988	9,000	9,000	113	87	200	8,800	2%
Services & Charges									
Professional Services	521,468	420,313	990,000	740,835	123,925	137,016	260,941	479,893	35%
Education & Training	29,927	6,285	30,000	27,000	-	-	-	27,000	0%
Travel	3,245	356	3,000	3,000	-	-	-	3,000	0%
Repairs & Maintenance	31,110	2,119	-	905,850	4,097	-	4,097	901,753	0%
Interfund Allocations	144,621	77,446	21,624	21,624	7,208	-	7,208	14,416	33%
Insurance	2,010,853	1,840,034	1,845,000	1,845,000	509,155	48,900	558,055	1,286,945	30%
Other Services & Charges	169,766	218,415	1,150,300	1,150,900	45,987	-	45,987	1,104,913	4%
Total Services & Charges	2,910,989	2,564,968	4,039,924	4,694,209	690,372	185,916	876,289	3,817,920	19%
Capital	572,758	910,806	-	40,321	23,052	17,268	40,321	-	100%
Total Expenditures	3,781,947	3,657,562	4,090,924	4,792,282	718,211	208,890	927,100	3,865,182	19%
Net Surplus / (Deficit)	1,269,925	986,951	(776,239)	(1,477,597)	429,135		220,245		
Beginning Cash Balance	3,696,778	4,961,426		5,956,858					
Cash Adjustments	(5,277)	8,481		-					
Ending Cash Balance	4,961,426	5,956,858		4,479,260	6,433,606				
Cash Reserves Target	1,890,973	1,828,781		2,396,141					
							Cash Reserves Target		
							50% of Annual expenditures		

Fund Purpose:

This fund was established in 1979 when the Common Council determined that the City should become self-insured for liability insurance (ordinance 6657-79). The purpose of this fund is to set aside monies, assessed on all operations and departments of the City, for the payment of any premium for outside coverage, claims arising from retained risk and all incidental costs associated with any claims including, but not limited to, investigative and legal fees. Currently, this fund handles operations relating to business insurance and claims 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:

This fund receives revenue from a fixed cost interfund allocation charged to other City funds. The amount charged to each fund is determined during the annual budget process. Various methodologies are used to effectively and fairly allocate costs. Liability and worker's compensation costs are allocated based on two-year claims history for each department. Business insurance costs are allocated based on net book value of departments' capital assets (per the City's Annual Comprehensive Financial Report). Safety & Risk costs are allocated based on departments' budgeted positions. When this fund has sufficient reserves, allocations to departments may decrease. Reimbursements from insurance claims 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, 2019, and 2020 were for repairs to City facilities and replacement of equipment related to 2018 flood damage.

In 2021, all personnel costs previously budgeted in this fund were moved to the General Fund (#101).

-- One full-time Paralegal position was transferred to the Legal Department's budget. This position is under the Legal Department but was historically budgeted in this fund because the position focuses on liability and workers' comp related matters.

-- In 2020, there were two full-time positions budgeted for the Safety & Risk division. During 2020, one position was eliminated due to attrition. In 2021, the remaining position was transferred to Human Resources. This resulted in a substantial decrease to the budget for the Safety & Risk division. The remaining budget will be for active shooter training, miscellaneous safety supplies, other safety training, and membership fees for professional associations.

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Fund Name	IT / Innovation / 311 Call Center					Fund Number	279		
Fund Type	Internal Service Funds								
Control	City Funds								
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interfund Allocation Reimb	7,991,331	6,656,930	9,129,846	9,129,846	3,043,278		3,043,278	6,086,568	33%
Charges for Services	92,585	111,796	-	-	-		-	-	-
Other Income	66,798	53,757	77,647	77,647	37,367		37,367	40,280	48%
Interest Earnings	67,048	21,431	5,000	5,000	6,228		6,228	(1,228)	125%
Total Revenue	8,217,762	6,843,915	9,212,493	9,212,493	3,086,873		3,086,873	6,125,620	34%
Expenditures by Division									
311 Call Center	519,646	551,515	578,572	579,563	198,961	191	199,152	380,412	34%
Innovation & Technology	7,348,706	7,324,325	8,618,830	9,852,275	2,813,581	1,295,575	4,109,156	5,743,119	42%
Total Expenditures	7,868,352	7,875,840	9,197,402	10,431,838	3,012,542	1,295,766	4,308,307	6,123,531	41%
Expenditures by Type									
Personnel									
Salaries & Wages	1,689,240	1,844,342	1,996,316	1,996,316	658,190	-	658,190	1,338,126	33%
Fringe Benefits	569,382	708,812	752,106	752,106	242,633	-	242,633	509,473	32%
Total Personnel	2,258,622	2,553,154	2,748,422	2,748,422	900,823	-	900,823	1,847,599	33%
Supplies	169,850	130,511	420,750	460,549	60,144	29,231	89,375	371,174	19%
Services & Charges									
Professional Services	1,065,128	1,058,605	705,800	1,638,975	185,621	670,405	856,026	782,949	52%
Printing & Advertising	5,181	1,005	5,150	6,150	311	-	311	5,839	5%
Education & Training	22,957	9,162	57,900	62,307	3,474	3,600	7,074	55,233	11%
Travel	32,456	7,385	27,110	27,110	-	-	-	27,110	0%
Repairs & Maintenance	2,975,430	3,021,127	4,043,305	4,287,912	1,468,045	547,121	2,015,167	2,272,746	47%
Interfund Allocations	6,785	5,911	891	891	299	-	299	592	34%
Debt Service Principal	391,117	606,922	817,277	817,265	227,667	-	227,667	589,598	28%
Debt Service Interest & Fees	52,924	59,675	76,973	76,985	17,408	-	17,408	59,577	23%
Other Services & Charges	287,902	422,383	293,824	305,272	148,749	45,409	194,157	111,115	64%
Interfund Transfers Out	600,000	-	-	-	-	-	-	-	-
Total Services & Charges	5,439,880	5,192,174	6,028,230	7,222,868	2,051,574	1,266,535	3,318,110	3,904,759	46%
Total Expenditures	7,868,352	7,875,840	9,197,402	10,431,838	3,012,542	1,295,766	4,308,307	6,123,532	41%
Net Surplus / (Deficit)	349,410	(1,031,925)	15,091	(1,219,345)	74,331		(1,221,435)		
Beginning Cash Balance	2,758,297	3,108,342		2,125,192					
Cash Adjustments	636	48,775		-					
Ending Cash Balance	3,108,342	2,125,192		905,847	2,245,404				
Cash Reserves Target	-	-		-					
							Cash Reserves Target		
							No reserve requirement		

Fund Purpose:

This fund was established to account for the expenditures of the Department of Innovation & Technology, which includes the 311 Call Center, Services, Infrastructure, Business Analytics, Applications, and Civic Innovation. **The Department of Innovation & Technology's goal is to empower an innovative workforce and a thriving community through technology, data, and strategic partnerships.**

- **The 311 Call Center** handles 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.
- **Services** focuses on internal technology-related services for the employees of the City of South Bend. Daily general operations and user experience fall under this division.
- **Applications** oversees architecting, implementing, configuring, integrating, and supporting all software applications and platforms. This includes the employee intranet, the 311 Service Portal, our CRM solution, GIS mapping, and many applications specialized for departments and divisions.
- **Infrastructure** oversees the Network Infrastructure within the City of South Bend, which is comprised of the hardware, software and security resources of an entire network. The infrastructure team plans new deployments, maintains all technology infrastructure inclusive of servers, network devices, wireless network devices, cloud environments, data center, and security; ensuring availability, capacity, and continuity.
- **Business Analytics** acts as liaisons between City departments and the rest of the Dept of Innovation and Technology team and provides additional resources to City departments for selected projects. Business Analytics team members provide services including business needs assessments, process mapping and improvement, performance management, data and technology training, data analytics, and project management.
- **Civic Innovation** works with City and community partners to improve residents' access to technology and digital literacy. The division connects residents and groups with the technology resources they need to succeed by leveraging connections both internal and external connections.

Explanation of Revenue Sources:

This fund receives revenue in the form of a fixed cost interfund allocation. The annual budget for this fund is allocated between the City departments based on various criteria including number of 311 calls, number of devices, number of user licenses, departmental specific software renewal, and more. This fund does not need to carry high cash reserves because its 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: SB Academy, 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).

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Fund Name	Self-Funded Employee Benefits					Fund Number	711		
Fund Type	Internal Service Funds								
Control	City Funds								
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Charges for Services	13,344,016	15,885,258	15,997,883	15,997,883	5,270,515		5,270,515	10,727,368	33%
Other Income	397,653	373,523	385,000	385,000	536,219		536,219	(151,219)	139%
Interest Earnings	288,858	89,646	68,169	68,169	30,104		30,104	38,065	44%
Total Revenue	14,030,527	16,348,427	16,451,052	16,451,052	5,836,837		5,836,837	10,614,214	35%
Expenditures by Subdivision									
Health Insurance	15,517,230	14,472,911	17,294,188	17,307,987	5,180,454	109,414	5,289,868	12,018,119	31%
Workplace Wellness Clinic	1,108,117	996,006	1,169,308	1,337,441	455,147	547,167	1,002,314	335,127	75%
Employee Wellness	86,863	76,048	91,160	94,974	28,444	28,413	56,857	38,117	60%
Total Expenditures	16,712,210	15,544,965	18,554,656	18,740,402	5,664,046	684,993	6,349,039	12,391,363	34%
Expenditures by Type									
Personnel									
Other Personnel Costs	14,704,500	13,740,971	16,472,430	16,372,543	4,865,099	29,943	4,895,042	11,477,501	30%
Total Personnel	14,704,500	13,740,971	16,472,430	16,372,543	4,865,099	29,943	4,895,042	11,477,501	30%
Supplies	198,245	131,045	150,000	150,000	32,415	-	32,415	117,585	22%
Services & Charges									
Professional Services	1,163,954	1,083,611	1,198,308	1,483,941	483,230	655,050	1,138,280	345,661	77%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	632,597	587,028	732,318	732,318	283,214	-	283,214	449,104	39%
Other Services & Charges	12,913	2,309	1,500	1,500	88	-	88	1,412	6%
Total Services & Charges	1,809,464	1,672,948	1,932,226	2,217,859	766,532	655,050	1,421,582	796,277	64%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	16,712,210	15,544,965	18,554,656	18,740,402	5,664,046	684,993	6,349,039	12,391,363	34%
Net Surplus / (Deficit)	(2,681,683)	803,462	(2,103,604)	(2,289,350)	172,792		(512,202)		
Beginning Cash Balance	11,997,127	9,277,319		10,143,060					
Cash Adjustments	(38,125)	62,279		-					
Ending Cash Balance	9,277,319	10,143,060		7,853,710	10,373,795				
Cash Reserves Target	4,178,052	3,886,241		4,685,100					
							Cash Reserves Target		
							25% of Annual expenditures		

Fund Purpose:

This fund was established in 1983 when the Common Council determined that the City should become self-insured for employee health insurance (ordinance 7161-83). The purpose of this fund is to set aside monies assessed from City departments and monies collected from employees to be expended on 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. 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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Fund Name	Unemployment Compensation	Fund Number	713
Fund Type	Internal Service Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	-	6,899	19,419	19,419	2,453		2,453	16,966	13%
Interest Earnings	5,213	1,187	1,335	1,335	59		59	1,276	4%
Total Revenue	5,213	8,087	20,754	20,754	2,512		2,512	18,242	12%

Expenditures by Type									
Personnel									
Other Personnel Costs	32,957	157,449	55,000	55,000	22,061	-	22,061	32,939	40%
Total Expenditures	32,957	157,449	55,000	55,000	22,061	-	22,061	32,939	40%

Net Surplus / (Deficit)	(27,744)	(149,363)	(34,246)	(34,246)	(19,549)		(19,549)		
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Beginning Cash Balance	208,514	180,911		31,859		Cash Reserves Target 25% of Annual expenditures			
Cash Adjustments	141	310		-					
Ending Cash Balance	180,911	31,859		(2,387)	12,310				
Cash Reserves Target	8,239	39,362		13,750					

Fund Purpose:
This fund was established in 2011 (ordinance 10059-10) to account for the City's payment of unemployment claims and outplacement services on behalf of all departments. Prior to the establishment of this fund, claims were accounted for under individual departments' operations.

Explanation of Revenue Sources:
This fund receives revenue from an allocation charged to departments through payroll as a percent of full-time wages. During the annual budget process, the Department of Administration & Finance reviews the allocation percentage. When this fund's cash reserves increase due to lower than anticipated claims, the allocation percentage will be decreased. As cash reserves fall below levels sufficient to support anticipated claims, the allocation percentage will be increased. In November 2016, the charge was suspended due to the fund's high cash reserves. In 2020, the allocation to departments was resumed at 0.01% of full-time wages and will increase slightly each year in order to cover unemployment claims.

Explanation of Expenditures and Significant Changes/Variations:
All unemployment claims and outplacement services for all departments are paid through this fund. Claims had remained fairly low in recent years, but in 2020 claims increased substantially due to the COVID-19 pandemic.

City of South Bend, Indiana
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Fund Name	Parental Leave Fund	Fund Number	714
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Fund Type	Internal Service Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	166,529	244,090	257,209	257,209	85,415		85,415	171,794	33%
Interest Earnings	937	751	540	540	501		501	39	93%
Total Revenue	167,466	244,841	257,749	257,749	85,916		85,916	171,833	33%

Expenditures by Type									
Personnel									
Salaries & Wages	186,085	119,938	253,846	253,846	45,959	-	45,959	207,887	18%
Total Expenditures	186,085	119,938	253,846	253,846	45,959	-	45,959	207,887	18%

Net Surplus / (Deficit)	(18,618)	124,903	3,903	3,903	39,957		39,957
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Beginning Cash Balance	51,126	32,563		157,521		Cash Reserves Target 8% of Annual expenditures - one month reserve
Cash Adjustments	55	56		-		
Ending Cash Balance	32,563	157,521		161,424	197,478	
Cash Reserves Target	14,887	9,595		20,308		

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 as a percent of full-time wages. During the annual budget process, the Department of Administration & Finance reviews the allocation percentage. This allocation will be increased or decreased based on the financial needs of the program and the performance of the fund. In 2021, the allocation is 0.35% of full-time wages.

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.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Rainy Day	Fund Number	102
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	289,770	94,111	146,696	146,696	31,845		31,845	114,851	22%
Total Revenue	289,770	94,111	146,696	146,696	31,845		31,845	114,851	22%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	289,770	94,111	146,696	146,696	31,845		31,845
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Beginning Cash Balance	10,439,531	10,733,474		10,845,986		<table border="1" style="width: 100%;"> <tr> <td style="text-align: center;">Cash Reserves Target</td> </tr> <tr> <td style="text-align: center;">3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers</td> </tr> </table>	Cash Reserves Target	3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers
Cash Reserves Target								
3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers								
Cash Adjustments	4,173	18,401		-				
Ending Cash Balance	10,733,474	10,845,986		10,992,682	10,877,831			
Cash Reserves Target	8,591,175	8,998,791		8,206,983				

Fund Purpose:
This fund was established (ordinance 9509-04) in order to set aside monies which can be used to meet unanticipated expenses that cannot be funded from existing appropriations, to meet cash flow needs between biannual distribution of property tax receipts and other periodic distributions, for bridging a gap caused by an unexpected revenue shortfall or significant delay in receiving revenue, and for any other City purpose or need consistent with or permitted by state law. This fund can be 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:
The City can elect to transfer unused or unencumbered funds to this fund per IC 36-1-8-5.1. Every so often, this fund receives certain "catch up" distributions of local income tax 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. On an ongoing basis, this fund receives revenue from interest earned on the fund's cash balance.

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.

City of South Bend, Indiana
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Fund Name	Gift, Donation, Bequest	Fund Number	217
Fund Type	Special Revenue Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	13,279	7,284	5,630	5,630	3,437		3,437	2,193	61%
Wayfinding Signage Project	100,000	-	-	-	-		-	-	-
Bloomberg Mayors Challenge	274,000	404,000	322,506	322,506	322,000		322,000	506	100%
Human Rights Scholarship Prog.	91,517	8,370	18,000	18,000	-		-	18,000	0%
AEP Grant (Office of Sustainab.)	-	41,000	-	-	-		-	-	-
Historic Preservation	183	196	-	-	1,954		1,954	(1,954)	-
Milton Trust Energy Grant	125,000	100,000	125,000	125,000	-		-	125,000	0%
Code Enforce	-	55,000	-	-	-		-	-	-
Animal Resource Center Donations	41,996	49,603	25,000	25,000	5,432		5,432	19,568	22%
Pokagon Band Donation	100,000	100,000	-	100,000	100,000		100,000	-	100%
Total Revenue	745,975	765,453	496,136	596,136	432,823		432,823	163,313	73%

Expenditures by Project									
Wayfinding Signage Project	53,988	56,258	-	35,186	-	35,186	35,186	-	100%
Bloomberg Mayors Challenge	127,296	313,871	322,506	556,795	98,373	195,810	294,183	262,613	53%
Human Rights Scholarship Prog.	19,310	6,655	28,150	28,150	-	-	-	28,150	0%
Bike Signage	-	-	2,500	2,500	-	-	-	2,500	0%
Historic Preservation Commiss.	-	-	5,000	5,000	-	-	-	5,000	0%
Milton Trust Energy Grant	2,600	61,608	125,000	139,900	41,700	37,690	79,390	60,510	57%
Animal Resource Center	38,658	14,902	35,000	38,574	-	3,574	3,574	35,000	9%
Pokagon Band Donation	-	-	-	-	-	-	-	-	-
Total Expenditures	241,853	453,294	518,156	806,105	140,073	272,260	412,333	393,773	51%

Expenditures by Type									
Supplies	-	-	5,000	5,000	-	-	-	5,000	0%
Services & Charges									
Professional Services	218,362	382,631	344,806	615,855	98,373	232,570	330,943	284,913	54%
Printing & Advertising	3,479	6,650	21,650	21,650	-	-	-	21,650	0%
Repairs & Maintenance	4,181	64,008	135,000	151,900	41,700	39,690	81,390	70,510	54%
Grants & Subsidies	15,831	-	9,000	9,000	-	-	-	9,000	0%
Other Services & Charges	-	5	2,700	2,700	-	-	-	2,700	0%
Total Services & Charges	241,853	453,294	513,156	801,105	140,073	272,260	412,333	388,773	51%

Total Expenditures	241,853	453,294	518,156	806,105	140,073	272,260	412,333	393,773	51%
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Net Surplus / (Deficit)	504,122	312,160	(22,020)	(209,969)	292,750	20,490
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Beginning Cash Balance	164,817	668,273		981,455		Cash Reserves Target
Cash Adjustments	(665)	1,022		-		
Ending Cash Balance	668,273	981,455		771,485	1,306,915	No reserve requirement
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund was established (ordinance 9870-08) to receive monies donated, given, and/or bequeathed to the City by private, non-governmental persons. Most donations, gifts, or bequests have a specific purpose designated by the donor. By accounting for the monies in this separate fund, the City can better track the expense of the monies and ensure that they are spent according to the designated purpose.

Explanation of Donation Sources and Uses:
Judith Westfall Irrevocable Trust - 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.
Pokagon Band (2019-2021) - the City received a \$100,000 annual donation from the Pokagon Band of the Potawatomi to be used towards the Bowman Creek Project
- In 2019, the City received \$100,000 from Bloomberg Philanthropies, the first installment of a three-year Mayors Challenge commitment from Bloomberg.
- In 2019, the Human Rights Scholarship Program was moved into this fund.
Milton Trust Energy Grant - In 2019, the City's AmeriCorps program received \$125,000 from the Robert & Clara Milton Charitable Trust Foundation. This private grant is to be used for the South Bend Green Corps Senior Home Energy Improvements. The South Bend Green Corps Senior Home Energy Improvements program assists seniors 65 years and older with home repairs.
Bloomberg Mayor's Challenge Award (2019-2022) - 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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Loss Recovery	Fund Number	227
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	16,668	5,076	5,536	5,536	1,291		1,291	4,245	23%
Total Revenue	16,668	5,076	5,536	5,536	1,291		1,291	4,245	23%

Expenditures by Type									
Services & Charges									
Professional Services	1,211	-	-	-	-	-	-	-	-
Other Services & Charges	36,100	130,370	-	69,630	69,630	-	69,630	-	100%
Total Expenditures	37,311	130,370	-	69,630	69,630	-	69,630	-	100%

Net Surplus / (Deficit)	(20,643)	(125,295)	5,536	(64,094)	(68,339)		(68,339)
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Beginning Cash Balance	625,798	605,471		481,214		Cash Reserves Target
Cash Adjustments	315	1,038		-		
Ending Cash Balance	605,471	481,214		417,120	412,875	
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund was established (ordinance 9890-08) to account for compensatory or exemplary damage payments from third parties arising from loss or damage to City tangible or intangible property. The monies deposited into this fund shall be used for costs arising from the covered loss including repair or replacement of tangible property, administrative costs of obtaining loss recovery, enhancement or improvement of City services related to the loss, with any excess to be applied to any reasonable purpose beneficial to the City.

Explanation of Revenue Sources:
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. On an ongoing basis, this fund only receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
The fund has been used for capital projects related to environmental cleanup. In 2019, this fund was used to fund legal professional services related to environmental issues and granular activated carbon reconditioning.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Human Rights Federal Grant	Fund Number	258
Fund Type	Special Revenue Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	247,060	167,100	143,200	68,200	10,000		10,000	58,200	15%
Charges for Services	-	8,500	-	75,000	2,500		2,500	72,500	3%
Interest Earnings	12,491	1,540	-	-	1,290		1,290	(1,290)	-
Other Income	312	-	2,050	2,050	-		-	2,050	0%
Total Revenue	259,863	177,140	145,250	145,250	13,790		13,790	131,460	9%

Expenditures by Subdivision									
General	76,493	19,061	3,000	22,941	-	3,000	3,000	19,941	13%
EEOC	103,333	100,391	125,846	125,846	32,964	15,000	47,964	77,882	38%
HUD	87,503	93,473	102,746	134,046	65,898	-	65,898	68,148	49%
Total Expenditures	267,329	212,926	231,592	282,833	98,862	18,000	116,862	165,971	41%

Expenditures by Type									
Personnel									
Salaries & Wages	119,255	124,770	126,000	126,000	43,330	-	43,330	82,670	34%
Fringe Benefits	35,042	38,541	47,692	47,692	13,181	-	13,181	34,511	28%
Total Personnel	154,296	163,311	173,692	173,692	56,511	-	56,511	117,181	33%

Supplies	1,330	1,724	2,000	2,000	-	-	-	2,000	0%
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Services & Charges									
Professional Services	21,691	24,667	27,800	40,800	5,000	15,000	20,000	20,800	49%
Printing & Advertising	-	16,215	4,000	6,100	2,550	3,000	5,550	550	91%
Education & Training	3,709	5,960	3,500	10,365	2,780	-	2,780	7,585	27%
Travel	9,201	-	15,300	11,900	700	-	700	11,200	6%
Other Services & Charges	607	1,049	5,300	37,976	31,322	-	31,322	6,654	82%
Interfund Transfers Out	76,493	-	-	-	-	-	-	-	-
Total Services & Charges	111,703	47,891	55,900	107,141	42,352	18,000	60,352	46,789	56%

Total Expenditures	267,329	212,926	231,592	282,833	98,862	18,000	116,862	165,970	41%
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Net Surplus / (Deficit)	(7,467)	(35,786)	(86,342)	(137,583)	(85,072)	(103,073)
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Beginning Cash Balance	528,434	521,051		486,159			Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	84	893		-			
Ending Cash Balance	521,051	486,159		348,576	401,086		
Cash Reserves Target	-	-		-			

Fund Purpose:
This fund tracks the portion of the Human Rights division that is funded by the federal government.

Explanation of Revenue Sources:
This fund is funded by federal grants, including grants from the Department of Housing & Urban Development (HUD) and the Equal Employment Opportunity Commission (EEOC). This fund also receives revenue from staff contracts.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
Expenditures are for the wages and benefits of two full-time employees (Manager-Employment and Manager-Housing) and for supplies and services for the Human Rights Commission's activities related to fair housing and equal opportunity employment in St Joseph County.

City of South Bend, Indiana
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Fund Name	COVID-19 Response					Fund Number	264		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	5,086,138	-	-	699,895		699,895	(699,895)	-
Interfund Transfers In	-	1,000,000	-	-	-		-	-	-
Total Revenue	-	6,086,138	-	-	699,895		699,895	(699,895)	-
Expenditures by Activity									
Mayor's Office	-	11,344	-	-	18,230	-	18,230	(18,230)	-
Common Council	-	5,010	-	-	2,247	-	2,247	(2,247)	-
Administration & Finance	-	34,700	-	744	9,759	695	10,454	(9,710)	1406%
Public Works	-	39,150	-	-	(96)	-	(96)	96	-
Innovation & Technology	-	6,406	-	750	-	750	750	-	100%
Police Department	-	1,631,779	-	40,380	18,440	23,100	41,540	(1,160)	103%
Fire Department	-	1,816,511	-	1,183	22,730	973	23,703	(22,519)	2003%
Community Investment	-	2,355,704	-	2,642,353	1,087,083	1,260,193	2,347,276	295,077	89%
Venues, Parks & Arts	-	127,466	-	5,595	34,689	1,300	35,989	(30,394)	643%
Code Enforcement	-	4,339	-	-	-	-	-	-	-
Building Department	-	863	-	-	-	-	-	-	-
Total Expenditures	-	6,033,275	-	2,691,004	1,193,082	1,287,010	2,480,092	210,913	92%
Expenditures by Type									
Supplies	-	252,665	-	18,587	66,162	3,193	69,355	(50,768)	373%
Services & Charges									
Professional Services	-	7,058	-	644	-	644	644	-	100%
Printing & Advertising	-	19,717	-	-	23,687	-	23,687	(23,687)	-
Repairs & Maintenance	-	2,016	-	-	-	-	-	-	-
Grants & Subsidies	-	2,349,076	-	2,641,973	1,086,874	1,260,023	2,346,897	295,077	89%
Other Services & Charges	-	54,452	-	29,800	16,359	23,151	39,510	(9,710)	133%
Interfund Transfers Out	-	3,348,292	-	-	-	-	-	-	-
Total Services & Charges	-	5,780,610	-	2,672,417	1,126,920	1,283,817	2,410,737	261,680	90%
Total Expenditures	-	6,033,275	-	2,691,004	1,193,082	1,287,010	2,480,092	210,912	92%
Net Surplus / (Deficit)	-	52,864	-	(2,691,004)	(493,187)		(1,780,197)		
Beginning Cash Balance	-	-	-	53,214	-		Cash Reserves Target		
Cash Adjustments	-	350	-	-	-				
Ending Cash Balance	-	53,214	-	(2,637,790)	(351,626)		No reserve requirement - Grant fund - spend down to zero		
Cash Reserves Target	-	-	-	-	-				
Fund Purpose:	This fund was established in 2020 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 Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Housing and Urban Development (HUD), Community Development Block Grant (CDBG), and Emergency Solutions Grant (ESG).								
Explanation of Expenditures and Significant Changes/Variations:	Expenditures are related to various activities such as funding for quarantine sites, public health communications, personal protective equipment (PPE), cleaning/sanitizing supplies, and lost wages.								
	In 2020 the U.S. Department of Housing and Urban Development (HUD) awarded special allocations of Community Development Block Grant (CDBG) and Emergency Solutions Grant (ESG) program funds to be used to prevent, prepare for, and respond to the coronavirus pandemic (COVID-19) as part of the CARES Act. The CDBG funds are aimed at community and economic development, and ESG funds are aimed at aiding individuals and families who are homeless or receiving homeless assistance and to support additional homeless assistance and homelessness prevention activities. The 2020 awards include \$1,491,174 CDBG-CV1, \$759,783 ESG-CV1, and \$787,585 ESG-CV2. These funds are required to be spent by July 2022. If any additional special allocations are awarded to the City, they will be accounted for in this fund.								

**City of South Bend, Indiana
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Fund Name	County Option Income Tax					Fund Number	404		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	12,879,847	13,764,809	11,378,106	12,912,855	4,304,285		4,304,285	8,608,570	33%
Intergov./ Grants	12,500	-	-	-	-		-	-	-
Interest Earnings	348,410	111,181	147,313	147,313	39,935		39,935	107,378	27%
Debt Proceeds	-	2,262,160	-	-	-		-	-	-
Donations	5,000	-	-	-	-		-	-	-
Other Income	83,772	361,924	24,000	24,000	82,322		82,322	(58,322)	343%
Interfund Transfers In	927,077	-	-	147,786	147,786		147,786	-	100%
Total Revenue	14,256,606	16,500,074	11,549,419	13,231,954	4,574,328		4,574,328	8,657,626	35%
Expenditures by Activity									
General City	1,707,359	2,263,417	4,268,835	4,384,556	1,239,978	286,477	1,526,455	2,858,101	35%
Legal Dept	10,400	3,441	15,000	15,000	900	-	900	14,100	6%
Information Technology	1,375,412	1,579,347	-	99,597	16,150	83,447	99,597	-	100%
Police Department	1,658,739	2,136,734	2,040,329	3,595,571	622,739	26,656	649,395	2,946,176	18%
Fire Department	926,579	-	-	-	-	-	-	-	-
Vacant & Abandoned Houses	380,612	232,822	400,000	838,415	24,525	40,290	64,815	773,600	8%
Community Investment	1,083,688	357,659	-	843,144	8,957	825,016	833,974	9,170	99%
Parks & Recreation	751,050	1,778,605	1,658,225	1,688,283	783,155	459,114	1,242,268	446,015	74%
Light Up South Bend	207,469	88,137	260,000	380,832	108,598	71,496	180,094	200,738	47%
Streets	1,978,142	2,899,656	-	5,179	-	5,179	5,179	-	100%
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	500,000	-	500,000	1,000,000	33%
Traffic Signals & Street Lighting	1,729,535	1,501,835	1,585,820	1,585,820	474,546	-	474,546	1,111,274	30%
Total Expenditures	13,308,985	14,341,653	11,728,209	14,936,396	3,779,547	1,797,675	5,577,222	9,359,174	37%
Expenditures by Type									
Supplies	207,469	92,245	200,000	320,832	107,898	71,396	179,294	141,538	56%
Services & Charges									
Professional Services	1,675,224	1,681,956	75,000	279,016	17,750	187,966	205,716	73,300	74%
Printing & Advertising	-	500	-	-	-	-	-	-	-
Utilities	1,729,535	1,501,835	1,585,820	1,585,820	474,546	-	474,546	1,111,274	30%
Repairs & Maintenance	725,734	756,305	762,271	762,271	221,727	-	221,727	540,544	29%
Interfund Allocations	8,631	8,633	9,753	9,753	3,249	-	3,249	6,504	33%
Debt Service Principal	1,557,180	1,364,172	1,906,509	1,906,509	522,794	-	522,794	1,383,715	27%
Debt Service Interest & Fees	90,721	59,809	93,820	93,820	18,839	-	18,839	74,981	20%
Grants & Subsidies	1,318,244	397,553	335,991	1,020,291	160,104	860,107	1,020,211	80	100%
Other Services & Charges	1,009,336	1,292,054	1,338,649	1,829,603	717,245	512,034	1,229,279	600,324	67%
Interfund Transfers Out	4,764,329	6,361,491	5,420,396	5,420,396	1,490,132	-	1,490,132	3,930,264	27%
Total Services & Charges	12,878,933	13,424,307	11,528,209	12,907,479	3,626,386	1,560,107	5,186,493	7,720,986	40%
Capital	222,583	825,101	-	1,708,085	45,263	166,172	211,435	1,496,650	12%
Total Expenditures	13,308,985	14,341,653	11,728,209	14,936,396	3,779,547	1,797,675	5,577,222	9,359,174	37%
Net Surplus / (Deficit)	947,621	2,158,421	(178,790)	(1,704,442)	794,781		(1,002,895)		
Beginning Cash Balance	11,770,743	12,724,697		14,902,237					
Cash Adjustments	6,333	19,120		-					
Ending Cash Balance	12,724,697	14,902,237		13,197,795	15,722,713				
Cash Reserves Target	6,654,492	7,170,827		7,468,198					
							Cash Reserves Target		
							50% of Annual expenditures		

Fund Purpose:

This fund was established to account for the receipt of the certified shares component of the local income tax. Funds are used to items such as debt service payments, certain organizations' grants and operational subsidies, capital expenditures and other uses as deemed by the Mayor and Council.

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 2021, **Department of Community Investment** (DCI) activities formerly paid out of this fund were 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. This fund also provides operating subsidies to the **Studebaker Museum** and the **South Bend Museum of Art**.

City of South Bend, Indiana
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Fund Name	Cumulative Capital Development	Fund Number	406
Fund Type	Capital Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	455,002	433,812	411,061	411,061	-		-	411,061	0%
Intergov./ Shared Revenues	40,353	40,795	5,364	5,364	-		-	5,364	0%
Interest Earnings	9,852	765	1,053	1,053	394		394	659	37%
Total Revenue	505,207	475,372	417,478	417,478	394		394	417,084	0%

Expenditures by Type									
Services & Charges									
Debt Service Principal	498,598	484,511	370,109	370,109	97,128	-	97,128	272,981	26%
Debt Service Interest & Fees	40,678	31,998	25,590	25,590	6,474	-	6,474	19,116	25%
Total Services & Charges	539,276	516,510	395,699	395,699	103,602		103,602	292,097	26%

Capital	271,112	12,970	-	1,419	-	1,419	1,419	-	100%
Total Expenditures	810,388	529,479	395,699	397,118	103,602	1,419	105,021	292,097	26%

Net Surplus / (Deficit)	(305,181)	(54,108)	21,779	20,360	(103,208)		(104,627)		
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Beginning Cash Balance	528,040	223,617		169,893					
Cash Adjustments	758	383		-					
Ending Cash Balance	223,617	169,893		190,253	66,686				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

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:
2019-2020 included a one-time capital expenditure of \$285,500 to help fund the My SB Parks & Trails project at Howard Park.

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 cost is about \$43,000 per vehicle. Due to declining cash reserves in this fund, the police vehicle capital lease-purchases for 2020 through 2023 will be funded by the County Option Income Tax Fund (#404). This fund will continue to pay off current leases over that time and will not take on any new debt until cash reserves can support it in 2024.

City of South Bend, Indiana
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Fund Name	Cumulative Capital Improvement	Fund Number	407
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Fund Type	Capital Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	231,026	219,253	226,548	226,548	-		-	226,548	0%
Interest Earnings	14,444	5,369	7,058	7,058	1,872		1,872	5,186	27%
Other Income	25,000	18,750	25,000	25,000	-		-	25,000	0%
Total Revenue	270,470	243,373	258,606	258,606	1,872		1,872	256,734	1%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	250,000	262,145	262,145	87,385	-	87,385	174,760	33%
Total Services & Charges	-	250,000	262,145	262,145	87,385	-	87,385	174,760	33%

Capital	28,000	6,770	-	-	-	-	-	-	-
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Total Expenditures	28,000	256,770	262,145	262,145	87,385	-	87,385	174,760	33%
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Net Surplus / (Deficit)	242,470	(13,397)	(3,539)	(3,539)	(85,513)	(85,513)			
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Beginning Cash Balance	446,760	689,015		676,798			Cash Reserves Target		
Cash Adjustments	(215)	1,181		-					
Ending Cash Balance	689,015	676,798		673,259	591,285		No reserve requirement - Capital fund - spend down to zero		
Cash Reserves Target	-	-		-					

Fund Purpose:
This fund was established (ordinance 4832-66) in 1966 to account for the receipt of cigarette tax revenue designated to be used solely for capital improvements.

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 2019, \$28,000 was used to purchase furniture for the Howard Park Renovation Project, part of the greater My SB Parks & Trails Project managed by the Department of Venues, Parks & Arts.
In 2020, \$180,000 was budgeted for Department of Community Investment activities: \$100,000 for the Burke Building stabilization project and \$80,000 for the Complete Streets Transportation project.
In 2020, \$250,000 was transferred to the Motor Vehicle Highway Fund (#202) to support vehicle and equipment capital purchases for the Streets Division.
In 2021, \$262,145 is budgeted for an interfund transfer to the Parks & Recreation Fund (#201) to support vehicle and equipment capital purchases for the Department of Venues, Parks & Arts.

City of South Bend, Indiana

Monthly Financial Report

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Fund Name	Economic Development Income Tax	Fund Number	408
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	12,474,651	13,405,714	11,040,237	12,714,514	4,206,209		4,206,209	8,508,305	33%
Intergov./ Grants	-	12,500	50,000	50,000	-		-	50,000	0%
Fines, Forfeitures, and Fees	354,660	354,660	-	-	-		-	-	-
Interest Earnings	463,996	163,880	197,890	197,890	58,845		58,845	139,045	30%
Other Income	160,625	153,272	150,000	150,000	-		-	150,000	0%
Interfund Transfers In	178,534	-	950,000	950,000	-		-	950,000	0%
Total Revenue	13,632,466	14,090,026	12,388,127	14,062,404	4,265,055		4,265,055	9,797,350	30%

Expenditures by Activity									
General City	19,365	1,076,233	-	-	-	-	-	-	-
PSAP	2,818,011	2,966,021	3,048,498	3,048,498	937,413	1,741,954	2,679,367	369,131	88%
Code Enforcement	2,364,559	2,973,805	2,874,081	2,874,081	245,000	-	245,000	2,629,081	9%
Animal Resource Center	845,841	891,414	915,549	915,549	35,000	-	35,000	880,549	4%
Community Investment	4,225,555	3,829,468	5,490,143	9,124,913	612,809	3,323,297	3,936,106	5,188,807	43%
2015 Park Bond	410,020	376,689	377,007	377,007	125,902	-	125,902	251,105	33%
2018 Zoo Bond	214,487	320,900	324,100	324,100	175,550	-	175,550	148,550	54%
Streets	445,439	35,749	-	18,812	-	18,812	18,812	-	100%
Total Expenditures	11,343,276	12,470,279	13,029,378	16,682,960	2,131,675	5,084,063	7,215,738	9,467,223	43%

Expenditures by Type									
Services & Charges									
Professional Services	3,267,745	2,883,244	3,009,226	3,761,599	976,560	2,424,039	3,400,599	361,000	90%
Printing & Advertising	350	404	45,000	45,000	131	575	706	44,294	2%
Utilities	3,274	42,523	51,000	51,000	19,340	-	19,340	31,660	38%
Repairs & Maintenance	626,634	209,536	137,000	156,462	30,655	19,335	49,990	106,472	32%
Debt Service Principal	100,000	301,441	314,344	314,344	146,811	-	146,811	167,533	47%
Debt Service Interest & Fees	115,237	219,669	210,028	210,028	95,176	-	95,176	114,852	45%
Grants & Subsidies	975,685	1,220,570	3,050,000	5,785,348	393,112	2,593,202	2,986,315	2,799,034	52%
Other Services & Charges	221	1,603	-	-	-	-	-	-	-
Interfund Transfers Out	5,826,360	7,586,290	6,062,780	6,062,780	405,902	-	405,902	5,656,878	7%
Total Services & Charges	10,915,507	12,465,279	12,879,378	16,386,561	2,067,688	5,037,151	7,104,839	9,281,723	43%

Capital	427,769	5,000	150,000	296,399	63,987	46,913	110,899	185,500	37%
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Total Expenditures	11,343,276	12,470,279	13,029,378	16,682,960	2,131,675	5,084,063	7,215,738	9,467,223	43%
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Net Surplus / (Deficit)	2,289,191	1,619,747	(641,251)	(2,620,556)	2,133,380		(2,950,683)		
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Beginning Cash Balance	15,097,440	17,389,466		19,044,274					
Cash Adjustments	2,835	35,061		-					
Ending Cash Balance	17,389,466	19,044,274		16,423,718	21,176,540				
Cash Reserves Target	5,671,638	6,235,140		8,341,480					

Cash Reserves Target

50% of Annual expenditures

Fund Purpose:

This fund was established to account for the receipt of the economic development component of the local income tax. Funds are used to items such as debt service payments, economic development, capital expenditures benefiting economic development street operations and other uses as deemed by the Mayor and Council. 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. Income tax revenue is expected to decrease over the next couple years as a result of the COVID-19 pandemic. 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 was 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 Park Bonds, and the 2018 Zoo Bonds. This fund also provides operating subsidies (budgeted as interfund transfers out) for the Department of Community Investment (DCI) administration (Fund #211) and the Department of Code Enforcement (Fund #219 & #230). These departments do not collect enough revenue to support their operations so the City makes up the difference with income tax dollars. It also funds various community and economic development initiatives administered by the Department of Community Investment (DCI). 2021 DCI budgeted expenditures in this fund include: **Business Development** - \$500k for workforce development, \$250k for small business assistance, \$115k for the South Bend Chamber of Commerce | **Neighborhoods** - \$650k for homeless strategy, \$350k for the home repair program | **Engagement** - \$175k for neighborhood organization support, \$25k for Love Your Block mini-grant program | **Planning** - \$500k for neighborhood development, \$150k for neighborhood development assistance, \$35k for West Side Main Streets, \$150k for development of two neighborhood plans, \$50k for the Portage Elwood neighborhood plan, \$100k for the Complete Streets Transportation projects | **Property** - \$50k for appraisals, \$100k for surveys, \$203k for expenses related to Redevelopment owned properties, \$50k for an alley stabilization pilot program.

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Fund Name	Equipment/Vehicle Leasing	Fund Number	750
Fund Type	Capital Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	16,783	682	-	-	6		6	(6)	-
Debt Proceeds	1,472,985	-	-	-	-		-	-	-
Total Revenue	1,489,768	682	-	-	6		6	(6)	-

Expenditures by Type									
Services & Charges									
Debt Service Principal	91,941	355,128	-	-	-	-	-	-	-
Debt Service Interest & Fees	9,172	12,324	-	-	-	-	-	-	-
Other Services & Charges	250	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	1,752	-	-	-	-	-	-	-
Total Services & Charges	101,364	369,204	-	-	-	-	-	-	-
Capital	3,313,965	300,278	-	-	-	-	-	-	-
Total Expenditures	3,415,328	669,482	-	-	-	-	-	-	-

Net Surplus / (Deficit)	(1,925,560)	(668,800)	-	-	6	6
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Beginning Cash Balance	2,942,035	1,016,476		347,680		Cash Reserves Target No reserve requirement - Capital lease fund - spend down to zero
Cash Adjustments	1	3		-		
Ending Cash Balance	1,016,476	347,680		347,680	347,685	
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. Historically, the City has used 5-year capital leases and received an interest rate around 2%. Debt service principal and interest payments are budgeted in individual departments.

Starting in 2020, the City changed its accounting for capital leases. Now the capital expenditures are budgeted in the same fund that will repay the debt. This fund will no longer be used after the proceeds remaining in this fund are fully spent.

Explanation of Revenue Sources:
Historically, this fund receives revenue in the form of capital lease proceeds. Currently, this fund only receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:
The remaining cash in this fund is from lease proceeds for the purchase of solar panels. The timing of this purchase is still to be determined.

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Fund Name	South Bend Redevelopment Authority	Fund Number	752
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Fund Type	Debt Service Funds
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Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	6,383	2,351	4,500	4,500	36		36	4,464	1%
Interfund Transfers In	2,867,378	2,870,500	2,866,000	2,866,000	1,435,500		1,435,500	1,430,500	50%
Total Revenue	2,873,761	2,872,851	2,870,500	2,870,500	1,435,536		1,435,536	1,434,964	50%

Expenditures by Type									
Services & Charges									
Debt Service Principal	1,725,000	1,790,000	1,850,000	1,850,000	750,000	-	750,000	1,100,000	41%
Debt Service Interest & Fees	1,136,669	1,073,013	1,008,669	1,008,669	481,478	-	481,478	527,191	48%
Total Expenditures	2,861,669	2,863,013	2,858,669	2,858,669	1,231,478	-	1,231,478	1,627,191	43%

Net Surplus / (Deficit)	12,092	9,839	11,831	11,831	204,058	204,058
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Beginning Cash Balance	210,492	222,584		232,423		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-		-		
Ending Cash Balance	222,584	232,423		244,254	436,481	
Cash Reserves Target	222,584	232,423		244,254		

Fund Purpose:
This fund accounts for the bi-annual debt service principal and interest payments for various debt issued by the South Bend Redevelopment Authority. The South Bend Redevelopment Authority is a separate legal entity that is recorded in the City's Annual Comprehensive Financial Report (ACFR).

Explanation of Revenue Sources:
This fund accounts for the trustee bank's receipt of debt service payments from the City, recorded as interfund transfers from the City funds that are funding the repayment of the debt. 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)

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Fund Name	South Bend Building Corporation	Fund Number	755
Fund Type	Debt Service Funds		
Control	City Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	15,243	3,478	4,000	4,000	38		38	3,962	1%
Debt Proceeds	-	-	-	-	76,100		76,100	(76,100)	-
Interfund Transfers In	2,641,500	2,645,000	2,311,000	2,311,000	1,325,750		1,325,750	985,250	57%
Total Revenue	2,656,743	2,648,478	2,315,000	2,315,000	1,401,888		1,401,888	913,112	61%

Expenditures by Type									
Services & Charges									
Debt Service Principal	2,175,000	2,250,000	2,000,000	2,000,000	1,280,000	-	1,280,000	720,000	64%
Debt Service Interest & Fees	457,744	379,968	307,705	307,705	165,278	-	165,278	142,428	54%
Interfund Transfers Out	-	-	-	-	647,198	-	647,198	(647,198)	-
Total Expenditures	2,632,744	2,629,968	2,307,705	2,307,705	2,092,476	-	2,092,476	215,230	91%

Net Surplus / (Deficit)	23,999	18,510	7,295	7,295	(690,588)	(690,588)
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Beginning Cash Balance	791,026	815,025		833,535		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-		-		
Ending Cash Balance	815,025	833,535		840,830	142,947	
Cash Reserves Target	815,025	833,535		840,830		

Fund Purpose:
This fund accounts for bi-annual debt service principal and interest payments for various debt issued by the South Bend Building Corporation. The South Bend Building Corporation is a separate legal entity, but is reported as a fund in the City's Annual Comprehensive Financial Report (ACFR).

Explanation of Revenue Sources:
This fund accounts for the trustee bank's receipt of debt service payments from the City, recorded as interfund transfers from the City funds that are funding the repayment of the debt. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:
Current debt includes:
- 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)

In 2021, the final payment for the 2010 Public Works Service Center Refunding Bonds (Refunding 2001) was made on 2/1/21, (debt schedule #36). The debt service reserve balance of \$647,148 was disbursed by the trustee bank when the bonds were paid off. 87.7% was transferred to the River West TIF Fund (#324) and 12.3% was transferred to the Sewage Works Operating Fund (#641), the funds that repaid the debt.

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Fund Name	TIF - River West Development Area (Airport)	Fund Number	324
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	18,555,308	16,814,400	16,247,264	16,247,264	-		-	16,247,264	0%
Intergov./ Shared Revenues	395,000	381,500	397,000	397,000	191,500		191,500	205,500	48%
Intergov./ Grants	41,206	13,844	-	-	117,432		117,432	(117,432)	-
Charges for Services	2,160	-	-	-	-		-	-	-
Interest Earnings	744,246	199,544	178,188	178,188	69,392		69,392	108,796	39%
Donations	-	2,250	-	-	-		-	-	-
Debt Proceeds	-	4,345,059	-	-	-		-	-	-
Other Income	129,336	252,995	-	-	20,300		20,300	(20,300)	-
Interfund Transfers In	64,022	35,560	90,000	657,593	575,748		575,748	81,845	88%
Total Revenue	19,931,280	22,045,151	16,912,452	17,480,045	974,371		974,371	16,505,673	6%

Expenditures by Type									
Services & Charges									
Professional Services	1,099,869	1,082,200	390,384	954,367	228,552	305,161	533,713	420,654	56%
Debt Service Principal	4,038,315	3,750,570	3,883,193	3,883,193	1,648,120	-	1,648,120	2,235,073	42%
Debt Service Interest & Fees	1,198,375	1,329,981	959,216	959,216	448,756	-	448,756	510,460	47%
Other Services & Charges	1,325,523	619,953	-	486,000	-	250,000	250,000	236,000	51%
Interfund Transfers Out	4,266,098	5,085,022	5,013,803	5,013,803	2,655,803	-	2,655,803	2,358,000	53%
Total Services & Charges	11,928,180	11,867,725	10,246,596	11,296,579	4,981,231	555,161	5,536,392	5,760,187	49%
Capital	8,735,222	12,152,391	-	16,218,129	2,075,789	3,806,617	5,882,406	10,335,723	36%
Total Expenditures	20,663,402	24,020,117	10,246,596	27,514,708	7,057,020	4,361,778	11,418,798	16,095,910	42%

Net Surplus / (Deficit)	(732,123)	(1,974,965)	6,665,856	(10,034,663)	(6,082,648)	(10,444,427)
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Beginning Cash Balance	31,665,638	30,950,203		29,039,261		Cash Reserves Target No reserve requirement
Cash Adjustments	16,687	64,024		-		
Ending Cash Balance	30,950,203	29,039,261		19,004,598	23,007,043	
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River West Development Area and expenses of those funds on eligible development projects for this TIF area.

Explanation of Revenue Sources:
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund also receives Hotel/Motel Tax (intergovernmental shared revenues).
In 2020, bond proceeds were receipted into the fund. See explanation of bond below.
In 2021, the final payment for the 2010 Public Works Service Center Refunding Bonds (Refunding 2001) was made on 2/1/21, (debt schedule #36). The debt service reserve balance of \$647,148 was disbursed by the trustee bank when the bonds were paid off. 87.7% was transferred to the River West TIF Fund (#324) and 12.3% was transferred to the Sewage Works Operating Fund (#641), the funds that repaid the debt.

Explanation of Expenditures and Significant Changes/Variations:
Various projects and development opportunities include: Clay's Candy, local match to federal funds for Coal Line Trail project, Dylan Street reconstruction, neighborhood plan for Western (east of Walnut), general road repairs, ongoing work with the State Theatre Block, and projects that were started in 2020 and will still be in process in 2021. TIF support will also be used for various Public Works projects, and development opportunities which may be presented to the Redevelopment Commission in 2021. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations. This fund is also used to repay several bonds related to capital projects in the community.

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.

City of South Bend, Indiana
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Fund Name	TIF - West Washington	Fund Number	422
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	261,830	237,261	287,082	287,082	-		-	287,082	0%
Interest Earnings	41,430	8,861	4,881	4,881	3,309		3,309	1,572	68%
Other Income	18,500	300	-	-	-		-	-	-
Total Revenue	321,760	246,422	291,963	291,963	3,309		3,309	288,654	1%

Expenditures by Type									
Services & Charges									
Professional Services	-	55	-	50,000	1,600	17,725	19,325	30,675	39%
Total Services & Charges	-	55	-	50,000	1,600	17,725	19,325	30,675	39%
Capital									
	1,089,137	152,666	-	308,843	518	250,304	250,822	58,021	81%
Total Expenditures	1,089,137	152,721	-	358,843	2,118	268,029	270,147	88,696	75%

Net Surplus / (Deficit)	(767,377)	93,701	291,963	(66,880)	1,192		(266,838)
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Beginning Cash Balance	1,797,082	1,031,822		1,127,293		Cash Reserves Target No reserve requirement
Cash Adjustments	2,117	1,769		-		
Ending Cash Balance	1,031,822	1,127,293		1,060,413	1,130,084	
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:
In 2021, this fund will be used for final expenses for the City Cemetery project as well as improvements to the 100 Block of Elm Street. Starting in 2021 and continuing through 2025, this fund will be primarily utilized to provide upgrades and programming at the Martin Luther King Jr. Community Center. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.

City of South Bend, Indiana
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Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	2,722,642	2,997,091	2,560,473	2,560,473	-		-	2,560,473	0%
Interest Earnings	249,447	62,271	22,737	22,737	16,822		16,822	5,915	74%
Other Income	7,725	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	673,180	673,180		673,180	-	100%
Total Revenue	2,979,815	3,059,362	2,583,210	3,256,390	690,002		690,002	2,566,388	21%

Expenditures by Type									
Services & Charges									
Professional Services	29,225	82,784	-	171,355	44,156	67,689	111,844	59,511	65%
Insurance	25,256	-	-	744	523	-	523	221	70%
Other Services & Charges	790	-	-	-	-	-	-	-	-
Total Services & Charges	55,271	82,784	-	172,099	44,678	67,689	112,367	59,732	65%
Capital	5,686,682	5,418,511	-	3,044,814	497,906	1,772,437	2,270,343	774,471	75%
Total Expenditures	5,741,954	5,501,295	-	3,216,913	542,585	1,840,125	2,382,710	834,203	74%

Net Surplus / (Deficit)	(2,762,138)	(2,441,932)	2,583,210	39,477	147,417		(1,692,708)
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Beginning Cash Balance	10,967,923	8,215,417		5,864,278					
Cash Adjustments	9,633	90,793		-					
Ending Cash Balance	8,215,417	5,864,278		5,903,755	5,942,578				
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 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, Robert Henry Neighborhood improvements, Seitz Park improvements, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2021. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.

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Fund Name	TIF - Southside Development Area #1	Fund Number	430
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	1,755,231	3,081,721	1,839,984	1,839,984	-		-	1,839,984	0%
Interest Earnings	249,564	89,378	49,667	49,667	36,335		36,335	13,332	73%
Total Revenue	2,004,796	3,171,100	1,889,651	1,889,651	36,335		36,335	1,853,316	2%

Expenditures by Type

Services & Charges									
Professional Services	190,544	140,498	-	620,922	114,575	93,770	208,344	412,577	34%
Total Services & Charges	190,544	140,498	-	620,922	114,575	93,770	208,344	412,577	34%
Capital									
	1,642,471	76,527	-	4,397,595	270,768	545,939	816,707	3,580,888	19%
Total Expenditures	1,833,015	217,025	-	5,018,516	385,343	639,709	1,025,051	3,993,465	20%

Net Surplus / (Deficit)	171,781	2,954,075	1,889,651	(3,128,865)	(349,007)		(988,716)
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Beginning Cash Balance	9,432,094	9,607,799		12,586,134		Cash Reserves Target
Cash Adjustments	3,925	24,260		-		
Ending Cash Balance	9,607,799	12,586,134		9,457,269	12,230,309	
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 2021.

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Fund Name	TIF - Douglas Road	Fund Number	435
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	369,525	369,525	-		-	369,525	0%
Interest Earnings	5,428	1,154	296	296	271		271	25	92%
Total Revenue	5,428	1,154	369,821	369,821	271		271	369,550	0%

Expenditures by Type

Services & Charges									
Professional Services	21,575	96,143	-	90,283	5,175	10,932	16,108	74,175	18%
Total Services & Charges	21,575	96,143	-	90,283	5,175	10,932	16,108	74,175	18%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	21,575	96,143	-	90,283	5,175	10,932	16,108	74,175	18%
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Net Surplus / (Deficit)	(16,147)	(94,989)	369,821	279,539	(4,904)	(15,836)			
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Beginning Cash Balance	203,834	187,806		93,140		Cash Reserves Target			
Cash Adjustments	119	322		-					
Ending Cash Balance	187,806	93,140		372,678	92,043	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:

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.

Prior to pay year 2021, the Redevelopment Commission did not collect the excess tax increment for use in projects. For pay year 2021 and after, the Redevelopment Commission has determined it will collect the increment.

Explanation of Expenditures and Significant Changes/Variations:

This fund will help fund a portion of the Douglas Road utility relocation.

City of South Bend, Indiana
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Fund Name	TIF - River East Residential Area (NE Res)	Fund Number	436
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	4,933,558	5,308,975	5,712,495	5,712,495	-		-	5,712,495	0%
Interest Earnings	54,332	15,060	82,945	82,945	8,970		8,970	73,975	11%
Total Revenue	4,987,889	5,324,035	5,795,440	5,795,440	8,970		8,970	5,786,470	0%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	24,797	24,797	-	-	-	24,797	0%
Debt Service Principal	392,522	409,383	427,038	427,038	211,261	-	211,261	215,777	49%
Debt Service Interest & Fees	102,306	85,445	68,291	68,291	35,403	-	35,403	32,888	52%
Interfund Transfers Out	3,769,003	3,864,125	4,180,375	5,063,555	2,859,284	-	2,859,284	2,204,271	56%
Total Services & Charges	4,263,831	4,358,953	4,700,501	5,583,681	3,105,948	-	3,105,948	2,477,733	56%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	4,263,831	4,358,953	4,700,501	5,583,681	3,105,948	-	3,105,948	2,477,733	56%
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Net Surplus / (Deficit)	724,058	965,082	1,094,939	211,759	(3,096,979)	-	(3,096,979)	-	-
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Beginning Cash Balance	2,982,744	3,706,897		4,678,334		Cash Reserves Target
Cash Adjustments	95	6,355		-		
Ending Cash Balance	3,706,897	4,678,334		4,890,093	1,581,356	
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River East Residential Development Area and expenses of those funds on eligible development projects for this TIF area. The boundaries for this TIF district were changed as part of the TIF re-alignment during 2015. The fund was formerly known as the Northeast Residential TIF.

Explanation of Revenue Sources:
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance.

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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Fund Name	Airport 2003 Debt Reserve	Fund Number	315
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	28,483	9,075	40,000	40,000	3,052		3,052	36,948	8%
Total Revenue	28,483	9,075	40,000	40,000	3,052		3,052	36,948	8%

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Interfund Transfers Out	23,962	13,309	40,000	40,000	3,052	-	3,052	36,948	8%
Total Expenditures	23,962	13,309	40,000	40,000	3,052	-	3,052	36,948	8%

Net Surplus / (Deficit)	4,521	(4,234)	-	-	-		-
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Beginning Cash Balance	1,037,930	1,042,908		1,040,462		Cash Reserves Target 100% debt service reserve per bond covenants
Cash Adjustments	456	1,788		-		
Ending Cash Balance	1,042,908	1,040,462		1,040,462	1,040,462	
Cash Reserves Target	1,042,908	1,040,462		1,040,462		

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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Fund Name	Airport 2003 Debt Reserve	Fund Number	315
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	28,483	9,075	40,000	40,000	3,052		3,052	36,948	8%
Total Revenue	28,483	9,075	40,000	40,000	3,052		3,052	36,948	8%

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Interfund Transfers Out	23,962	13,309	40,000	40,000	3,052	-	3,052	36,948	8%
Total Expenditures	23,962	13,309	40,000	40,000	3,052	-	3,052	36,948	8%

Net Surplus / (Deficit)	4,521	(4,234)	-	-	-		-
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Beginning Cash Balance	1,037,930	1,042,908		1,040,462		Cash Reserves Target 100% debt service reserve per bond covenants
Cash Adjustments	456	1,788		-		
Ending Cash Balance	1,042,908	1,040,462		1,040,462	1,040,462	
Cash Reserves Target	1,042,908	1,040,462		1,040,462		

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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Fund Name	2018 TIF Park Bond Debt Service	Fund Number	351
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	27,510	8,934	-	-	3,023		3,023	(3,023)	-
Total Revenue	27,510	8,934	-	-	3,023		3,023	(3,023)	-

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	27,510	8,934	-	-	3,023		3,023
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Beginning Cash Balance	991,077	1,018,984		1,029,665					
Cash Adjustments	396	1,747		-		Cash Reserves Target			
Ending Cash Balance	1,018,984	1,029,665		1,029,665	1,032,688	100% debt service reserve per bond covenants			
Cash Reserves Target	1,018,984	1,029,665		1,029,665					

Fund Purpose:

This fund was established (ordinance 10590-18) 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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Fund Name	2019 South Shore Double Tracking Debt Service	Fund Number	352
Fund Type	Debt Service Funds		
Control	Redevelopment Commission Controlled Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	-	13	-	-	1		1	(1)	-
Debt Proceeds	9,447,841	-	-	-	-		-	-	-
Interfund Transfers In	-	488,171	1,036,500	1,036,500	518,000		518,000	518,500	50%
Total Revenue	9,447,841	488,184	1,036,500	1,036,500	518,001		518,001	518,499	50%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	270,000	650,000	650,000	320,000		320,000	330,000	49%
Debt Service Interest & Fees	293,022	247,313	377,750	377,750	192,875		192,875	184,875	51%
Total Services & Charges	293,022	517,313	1,027,750	1,027,750	512,875		512,875	514,875	50%

Capital	9,125,000	-	-	-	-		-	-	-
Total Expenditures	9,418,022	517,313	1,027,750	1,027,750	512,875		512,875	514,875	50%

Net Surplus / (Deficit)	29,819	(29,129)	8,750	8,750	5,126		5,126		
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Beginning Cash Balance	-	29,819		690		Cash Reserves Target			
Cash Adjustments	-	-		-					
Ending Cash Balance	29,819	690		9,440	5,816				
Cash Reserves Target	29,819	690		9,440		100% debt service reserve per bond covenants			

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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Fund Name	2020 TIF Library Bond Debt Service Reserve	Fund Number	353
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	-	2	-	-	5		5	(5)	-
Interfund Transfers In	-	326,938	-	-	-		-	-	-
Total Revenue	-	326,939	-	-	5		5	(5)	-

Total Expenditures	-	-	-	-	-		-	-	-
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Net Surplus / (Deficit)	-	326,939	-	-	5		5		
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Beginning Cash Balance	-	-		326,939		Cash Reserves Target			
Cash Adjustments	-	-		-					
Ending Cash Balance	-	326,939		326,939	326,944				
Cash Reserves Target	-	326,939		326,939		100% debt service reserve per bond covenants			

Fund Purpose:

This fund was established 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.

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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Fund Name	Redevelopment General					Fund Number	433		
Fund Type	Capital Funds								
Control	Redevelopment Commission Controlled Funds								
	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Revenue									
Local Income Taxes	84,095	24,117	8,007	1,099	366		366	733	33%
Interest Earnings	24,815	11,827	26,301	26,301	6,442		6,442	19,859	24%
Donations	1,177,112	1,449,512	1,000,000	1,000,000	-		-	1,000,000	0%
Other Income	-	-	-	-	1,000		1,000	(1,000)	-
Interfund Transfers In	-	150,000	150,000	150,000	-		-	150,000	0%
Total Revenue	1,286,022	1,635,456	1,184,308	1,177,400	7,809		7,809	1,169,592	1%
Expenditures by Type									
Services & Charges									
Professional Services	5,211	1,657	4,500	4,500	-	-	-	4,500	0%
Grants & Subsidies	416,989	666,323	-	808,797	343,729	176,427	520,157	288,640	64%
Interfund Transfers Out	-	-	-	-	147,786	-	147,786	(147,786)	-
Total Services & Charges	422,200	667,979	4,500	813,297	491,515	176,427	667,943	145,354	82%
Capital	-	2,214	-	-	-	-	-	-	-
Total Expenditures	422,200	670,193	4,500	813,297	491,515	176,427	667,943	145,354	82%
Net Surplus / (Deficit)	863,822	965,263	1,179,808	364,103	(483,706)		(660,134)		
Beginning Cash Balance	614,296	1,476,915		2,444,710					
Cash Adjustments	(1,204)	2,532		-					
Ending Cash Balance	1,476,915	2,444,710		2,808,813	1,961,003				
Cash Reserves Target	105,550	167,548		203,324					
							Cash Reserves Target		
							25% of Annual expenditures		
Fund Purpose:	<p>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.</p> <p>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. Starting in 2021, one of the Mayoral appointees is required to be a South Bend Community School Corporation Board of Trustees voting member. Prior to 2021, there was one additional member from the South Bend Community School Corporation Board of School Trustees, appointed by the Mayor as a non-voting adviser to the Commission.</p>								
Explanation of Revenue Sources:	<p>Starting in 2019, this fund receives the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State. This fund also receives revenue from interest earned on the fund's cash balance.</p> <p>Starting 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).</p>								
Explanation of Expenditures and Significant Changes/Variations:	<p>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.</p> <p>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 2021, projects will be aimed at addressing: Non-traditional financial capital and education, responsive neighborhood based amenities, westside greenhouse food security, and supporting the creation and growth of small businesses.</p>								

City of South Bend, Indiana
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Fund Name	Certified Technology Park	Fund Number	439
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Fund Type	Capital Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	11,146	96	139	139	33		33	106	23%
Total Revenue	11,146	96	139	139	33		33	106	23%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	624,194	-	-	-	-	-	-	-	-
Total Expenditures	624,194	-	-	-	-	-	-	-	-

Net Surplus / (Deficit)	(613,048)	96	139	139	33		33
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Beginning Cash Balance	622,685	10,965		11,080		Cash Reserves Target No reserve requirement
Cash Adjustments	1,328	19		-		
Ending Cash Balance	10,965	11,080		11,219	11,112	
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund was established (ordinance 10148-12) to account for the collection of a special state tax distribution received at the end of 2011 and the use of those funds for improvements at Innovation Park and Ignition Park, the city's dual-campus technology park.

Explanation of Revenue Sources:
From 2011 to 2014, this fund received \$4,399,838 from a special state tax distribution for certified technology parks. Since then, this fund's only source of revenue is 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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Fund Name	2018 TIF Park Bond Capital	Fund Number	452
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Fund Type	Capital Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	202,657	28,865	-	-	7,575		7,575	(7,575)	-
Total Revenue	202,657	28,865	-	-	7,575		7,575	(7,575)	-

Expenditures by Type									
Services & Charges									
Professional Services	640,860	86,969	-	30,889	-	13,351	13,351	17,538	43%
Total Services & Charges	640,860	86,969	-	30,889	-	13,351	13,351	17,538	43%
Capital	5,895,577	1,427,387	-	2,547,118	60,665	2,320,226	2,380,892	166,226	93%
Total Expenditures	6,536,438	1,514,357	-	2,578,007	60,665	2,333,577	2,394,242	183,764	93%

Net Surplus / (Deficit)	(6,333,781)	(1,485,491)	-	(2,578,007)	(53,091)	(2,386,668)
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Beginning Cash Balance	10,403,960	4,085,672		2,614,468			Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	15,493	14,287		-			
Ending Cash Balance	4,085,672	2,614,468		36,461	2,561,732		
Cash Reserves Target	-	-		-			

Fund Purpose:
This fund was established to track the expenditures of the proceeds from the Redevelopment District Bonds, Series 2018. The bonds were issued for the purpose of funding renovations and upgrades at Pulaski, Leeper, and Seitz Parks and improvements to the mixed-use riverfront trail and other infrastructure improvements to park and recreation areas in or serving the River West Development Area.

Explanation of Revenue Sources:
The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds were closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into 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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Fund Name	Airport Urban Enterprise Zone	Fund Number	454
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Fund Type	Capital Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	10,900	3,540	4,209	4,209	1,198		1,198	3,011	28%
Total Revenue	10,900	3,540	4,209	4,209	1,198		1,198	3,011	28%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital									
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-

Net Surplus / (Deficit)	10,900	3,540	4,209	4,209	1,198		1,198
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Beginning Cash Balance	392,693	403,750		407,982			Cash Reserves Target
Cash Adjustments	157	692	-	-	-	-	
Ending Cash Balance	403,750	407,982	412,191	409,180	409,180	409,180	No reserve requirement
Cash Reserves Target	-	-	-	-	-	-	

Fund Purpose:
This fund was established in 2009 to receive property tax proceeds derived from parcels located in the Airport Economic Development Area that are also located in the Urban Enterprise Zone, as provided and permitted by Indiana law (IC 36-7-14-39(g)). All sums of money collected are to be used for programs in job training, job enrichment, and basic skill development that are designed to benefit residents and employers in the Urban Enterprise Zone and for other purposes permitted within IC 36-7-14-39 and other applicable Tax Increment Finance State law.

Explanation of Revenue Sources:
In the past, a majority of this fund's revenue came from personal property taxes paid by AJ Wright. This fund has not received property tax revenue since 2013. 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.