



Period Ending: May 31, 2021

Issued By: Controller's Office

# City of South Bend

## Monthly Financial Report

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Deputy Chief of Staff  
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Department Heads  
Fiscal Officers

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## May 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 - 167)**

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 May 31, 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 5/31/2021	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
<b>City Controlled Funds</b>								
101 <b>General Fund</b>	53,544,921	11,266,740	29,354,400	(538,993)	(18,626,653)	34,918,268	26,050,250	8,868,018
<b>Special Revenue Funds</b>								
102 Rainy Day	10,845,986	33,897	-	-	33,897	10,879,883	8,206,983	2,672,900
201 Parks & Recreation	4,156,004	2,398,265	6,432,927	50,647	(3,984,015)	171,990	3,903,224	(3,731,234)
202 Motor Vehicle Highway	6,607,820	3,144,263	5,257,388	(201,740)	(2,314,865)	4,292,956	2,724,879	1,568,077
209 Studebaker-Oliver Revitalizing Grants	763,112	2,349	49,498	2,643	(44,507)	718,605	-	-
210 Economic Development State Grants	27,154	18,087	18,003	-	85	27,238	-	-
211 Department of Community Investment (DCI)	1,629,498	742,052	1,432,787	(9,692)	(700,447)	929,051	-	-
212 Dept of Community Investment Grants	313,907	796,051	728,688	10,238	77,601	391,508	-	-
216 Police State Seizures	213,569	13,650	71,043	-	(57,393)	156,176	24,261	131,915
217 Gift, Donation, Bequest	981,455	434,284	173,074	15,053	276,263	1,257,718	-	-
218 Police Curfew Violations	13,799	43	-	-	43	13,842	250	13,592
219 Unsafe Building	832,938	20,090	17,653	1,670	4,107	837,045	-	-
220 Law Enforcement Continuing Education	483,549	93,821	228,405	1,658	(132,926)	350,623	83,082	267,541
221 Rental Units Regulation	189,090	1,280	80,459	-	(79,179)	109,911	36,858	73,053
227 Loss Recovery	481,214	1,369	69,630	-	(68,261)	412,953	-	-
230 Code Enforcement Fund	803,572	673,280	1,451,971	8,624	(770,066)	33,506	-	-
249 Local Income Tax - Public Safety	4,045,717	4,099,993	3,714,901	-	385,092	4,430,809	769,441	3,661,368
251 Local Road & Street	3,632,884	954,560	1,686,667	68,899	(663,207)	2,969,676	-	-
257 LOIT Special Distribution	266,588	2,290	23,927	-	(21,638)	244,950	-	-
258 Human Rights Federal Grant	486,159	13,865	116,242	-	(102,376)	383,783	-	-
263 American Rescue Plan	-	29,455,024	45,157	-	29,409,866	29,409,866	-	-
264 COVID-19 Response	53,214	790,778	1,355,412	45,646	(518,988)	(465,774)	-	-
265 Local Road & Bridge Grant	1,391,493	285,115	1,138,240	-	(853,126)	538,367	-	-
266 MVH Restricted Fund	1,126,297	1,324,228	436,862	(3,520)	883,847	2,010,144	-	-
273 Morris PAC / Palais Royale Marketing	76,521	1,026	832	-	194	76,715	7,496	69,219
274 Morris PAC Self-Promotion	225,432	3,174	-	-	3,174	228,605	28,750	199,855
280 Police Block Grants	4,138	13	-	-	13	4,151	-	-
289 Haz-Mat	27,937	87	-	-	87	28,024	2,500	25,524
291 Indiana River Rescue	330,404	33,360	17,920	(11,657)	3,782	334,186	23,075	311,111
292 Police Grants	26,716	-	-	-	-	26,716	-	-
294 Regional Police Academy	125,984	19,864	-	-	19,864	145,848	4,313	141,535
295 COPS MORE Grant	73,474	15,680	44,594	9,909	(19,005)	54,469	-	-
299 Police Federal Drug Enforcement	83,275	75	-	-	75	83,350	7,125	76,225
404 Local Income Tax - Certified Shares	14,902,237	6,076,967	4,355,961	27,176	1,748,182	16,650,419	7,468,198	9,182,221
408 Local Income Tax - Economic Development	19,044,274	5,727,120	2,682,322	14,250	3,059,048	22,103,322	8,341,480	13,761,842
410 Urban Development Action Grant	32,733	5,598	12,000	-	(6,402)	26,330	-	-
655 Project ReLeaf	425,913	203,540	224,784	(11,564)	(32,807)	393,105	158,572	234,533
705 Police K-9 Unit	2,420	8	-	-	8	2,428	-	-
730 City Cemetery	30,041	94	-	-	94	30,135	-	-
731 Bowman Cemetery	472,576	1,477	-	-	1,477	474,053	400,000	74,053
754 Industrial Revolving Fund	2,406,914	861,656	968,850	413,971	306,777	2,713,691	-	-
<b>Total Special Revenue Funds</b>	<b>77,636,007</b>	<b>58,248,352</b>	<b>32,836,195</b>	<b>432,211</b>	<b>25,844,368</b>	<b>103,480,375</b>	<b>32,190,487</b>	<b>28,733,330</b>
<b>Debt Service Funds</b>								
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	315,561	203,185	-	112,376	306,080	-	-
752 South Bend Redevelopment Authority	232,423	1,435,544	1,596,428	-	(160,884)	71,539	71,539	-
755 South Bend Building Corporation	833,535	10,185,812	10,952,498	-	(766,686)	66,848	66,848	-
756 2015 Smart Streets Bond Debt Service	1,739,076	858,038	855,884	-	2,154	1,741,230	1,741,230	-
757 2015 Parks Bond Debt Service	586,111	157,399	185,516	-	(28,117)	557,995	557,995	-
760 2017 Eddy Street Commons Bond Debt Service	3,463,323	949,679	744,500	-	205,179	3,668,501	2,500,000	1,168,501
<b>Total Debt Service Funds</b>	<b>7,235,750</b>	<b>14,078,142</b>	<b>15,294,009</b>	<b>-</b>	<b>(1,215,868)</b>	<b>6,019,883</b>	<b>4,937,612</b>	<b>1,168,501</b>
<b>Capital Funds</b>								
287 Fire Department Capital	3,111,296	798,435	781,452	(300)	16,684	3,127,980	-	-
401 Coveleski Stadium Capital	11,685	35	-	(746)	(711)	10,974	-	-
406 Cumulative Capital Development	169,893	407	210,863	-	(210,456)	(40,563)	-	-
407 Cumulative Capital Improvement	676,798	1,983	109,230	-	(107,247)	569,552	-	-
412 Major Moves Construction	1,386,436	268,899	38,599	-	230,300	1,616,736	-	-
416 Morris Performing Arts Center Capital	203,098	3,104	-	-	3,104	206,201	-	-
450 Palais Royale Historic Preservation	80,911	1,233	-	-	1,233	82,144	-	-
451 2018 Fire Station #9 Bond Capital	314,233	982	-	-	982	315,215	-	-
455 2021 Infrastructure Bond Capital	-	8,601,026	141,172	-	8,459,855	8,459,855	-	-
471 2017 Parks Bond Capital	5,926,118	17,914	774,283	(1,662)	(758,031)	5,168,086	-	-
750 Equipment/Vehicle Leasing	347,680	7	-	-	7	347,687	-	-
759 2017 Eddy Street Commons Bond Capital	25,762	1	-	-	1	25,762	-	-
<b>Total Capital Funds</b>	<b>12,253,909</b>	<b>9,694,026</b>	<b>2,055,597</b>	<b>(2,708)</b>	<b>7,635,721</b>	<b>19,889,630</b>	<b>-</b>	<b>-</b>

**City of South Bend**  
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<b>Enterprise Funds</b>								
288 Emergency Medical Services Operating	607,079	-	607,079	-	(607,079)	-	-	-
600 Consolidated Building Fund	2,127,056	613,945	706,106	(573)	(92,733)	2,034,323	423,452	1,610,871
601 Parking Garages	674,268	395,937	262,004	4,534	138,467	812,735	310,224	502,511
610 Solid Waste Operations	87,032	2,604,422	2,641,455	(123,084)	(160,117)	(73,085)	653,974	(727,059)
611 Solid Waste Capital	388,126	501,239	514,352	-	(13,113)	375,013	-	-
620 Water Works Operations	4,840,727	8,189,962	8,307,973	(245,083)	(363,094)	4,477,632	1,111,667	3,365,965
622 Water Works Capital	7,652,044	1,519,250	280,878	(45,995)	1,192,377	8,844,421	-	-
624 Water Works Customer Deposit	1,263,319	3,963	3,963	7,967	7,967	1,271,285	1,271,285	-
625 Water Works Sinking (Debt Service)	2,323	630,581	1,267	-	629,314	631,637	631,637	-
626 Water Works Bond Reserve	1,422,800	4,338	4,337	-	2	1,422,802	1,422,802	-
629 Water Works Operations & Maintenance Reserve	2,912,652	9,093	9,093	-	-	2,912,652	2,880,373	32,279
640 Sewer Repair Insurance	2,052,857	311,075	296,533	(20,576)	(6,034)	2,046,823	165,601	1,881,222
641 Sewage Works Operations	11,466,153	17,031,442	17,087,521	(682,319)	(738,398)	10,727,756	2,314,248	8,413,508
642 Sewage Works Capital	13,821,218	2,693,109	1,442,763	978	1,251,324	15,072,542	-	-
643 Sewage Works Operations & Maintenance Reserve	5,550,801	17,330	17,330	-	-	5,550,801	5,450,005	100,796
649 Sewage Sinking (Debt Service)	1,320,833	3,214,150	758,683	-	2,455,467	3,776,300	3,776,300	-
653 Sewage Debt Service Reserve	3,990,250	167	-	-	167	3,990,417	3,990,417	-
654 Sewage Works Customer Deposit	649,073	2,192	2,192	117,010	117,010	766,082	766,082	-
667 Storm Sewer Fund	1,032,916	465,504	153,811	(29,996)	281,697	1,314,612	447,399	867,213
670 Century Center Operations	1,016,748	695,130	1,042,079	3,593	(343,356)	673,392	1,058,363	(384,971)
671 Century Center Capital	983,612	41	-	-	41	983,653	800,000	183,653
<b>Total Enterprise Funds</b>	<b>63,861,888</b>	<b>38,902,871</b>	<b>34,139,418</b>	<b>(1,013,546)</b>	<b>3,749,907</b>	<b>67,611,795</b>	<b>27,473,829</b>	<b>67,611,795</b>
<b>Internal Service Funds</b>								
222 Central Services	1,209,079	2,833,917	3,247,334	236,011	(177,406)	1,031,672	885,590	146,082
224 Central Services Capital	26,221	58,287	84,508	-	(26,221)	-	-	-
226 Liability Insurance	5,956,858	1,420,645	820,038	26,709	627,316	6,584,174	2,396,141	4,188,033
278 Police Take Home Vehicle	681,823	5,210	270	(1,685)	3,255	685,078	750,000	(64,922)
279 IT / Innovation / 311 Call Center	2,125,192	3,862,080	3,739,310	49,619	172,388	2,297,580	-	-
711 Self-Funded Employee Benefits	10,143,060	7,366,962	6,757,876	13,523	622,610	10,765,670	4,685,100	6,080,570
713 Unemployment Compensation	31,859	3,076	30,585	-	(27,509)	4,350	13,750	(9,400)
714 Parental Leave Fund	157,521	104,592	56,938	-	47,654	205,176	20,308	184,868
<b>Total Internal Service Funds</b>	<b>20,331,613</b>	<b>15,654,770</b>	<b>14,736,859</b>	<b>324,176</b>	<b>1,242,087</b>	<b>21,573,700</b>	<b>8,750,889</b>	<b>10,525,231</b>
<b>Fiduciary Funds</b>								
701 Fire Pension	453,561	439	1,729,538	-	(1,729,099)	(1,275,539)	449,626	(1,725,165)
702 Police Pension	566,569	4,644	2,526,858	-	(2,522,214)	(1,955,645)	605,774	(2,561,419)
718 State Tax Withholding Fund	336,042	-	-	394,120	394,120	730,162	730,162	-
725 Morris / Palais Box Office	393,326	-	-	265,317	265,317	658,644	658,644	-
726 Police Distributions Payable	894,848	-	-	41,866	41,866	936,713	936,713	-
<b>Total Fiduciary Funds</b>	<b>2,644,346</b>	<b>5,083</b>	<b>4,256,396</b>	<b>701,303</b>	<b>(3,550,010)</b>	<b>(905,664)</b>	<b>3,380,919</b>	<b>(4,286,584)</b>
<b>Total City Controlled Funds</b>	<b>237,508,434</b>	<b>147,849,983</b>	<b>132,672,875</b>	<b>(97,556)</b>	<b>15,079,552</b>	<b>252,587,986</b>	<b>102,783,986</b>	<b>112,620,291</b>
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing Funds</b>								
324 TIF - River West Development Area (Airport)	29,039,261	979,114	7,184,329	1,443	(6,203,772)	22,835,490	-	-
422 TIF - West Washington	1,127,293	3,522	2,118	-	1,405	1,128,698	-	-
429 TIF - River East Development Area (NE Dev)	5,864,278	691,123	544,813	(69,709)	76,601	5,940,879	-	-
430 TIF - Southside Development Area #1	12,586,134	38,642	612,445	140,843	(432,959)	12,153,175	-	-
435 TIF - Douglas Road	93,140	288	5,175	-	(4,887)	88,253	-	-
436 TIF - River East Residential Area (NE Res)	4,678,334	9,268	3,105,948	-	(3,096,680)	1,581,654	-	-
<b>Total Tax Increment Financing Funds</b>	<b>53,388,440</b>	<b>1,721,958</b>	<b>11,454,827</b>	<b>72,578</b>	<b>(9,660,292)</b>	<b>43,728,147</b>	<b>-</b>	<b>-</b>
<b>Redevelopment Funds</b>								
433 Redevelopment General	2,444,710	10,714	559,175	5,160	(543,301)	1,901,409	203,324	1,698,085
439 Certified Technology Park	11,080	35	-	-	35	11,114	-	-
452 2018 TIF Park Bond Capital	2,614,468	8,058	60,665	(7,283)	(59,890)	2,554,578	-	-
454 Airport Urban Enterprise Zone	407,982	1,275	-	-	1,275	409,257	-	-
<b>Total Redevelopment Funds</b>	<b>5,478,239</b>	<b>20,082</b>	<b>619,841</b>	<b>(2,123)</b>	<b>(601,881)</b>	<b>4,876,358</b>	<b>203,324</b>	<b>1,698,085</b>
<b>Debt Service Funds</b>								
315 Airport 2003 Debt Reserve	1,040,462	3,248	3,248	-	-	1,040,462	1,040,462	-
328 SBCDA 2003 Debt Reserve	1,739,495	5,431	5,431	-	-	1,739,495	1,739,495	-
351 2018 TIF Park Bond Debt Service	1,029,665	3,218	-	-	3,218	1,032,883	1,032,883	-
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	7	-	-	7	326,946	326,946	-
<b>Total Debt Service Funds</b>	<b>4,137,251</b>	<b>529,905</b>	<b>521,554</b>	<b>-</b>	<b>8,351</b>	<b>4,145,602</b>	<b>4,145,602</b>	<b>-</b>
<b>Total Redevelopment Commission Funds</b>	<b>63,003,930</b>	<b>2,271,944</b>	<b>12,596,222</b>	<b>70,455</b>	<b>(10,253,823)</b>	<b>52,750,108</b>	<b>4,348,926</b>	<b>1,698,085</b>
<b>Grand Total</b>	<b>300,512,364</b>	<b>150,121,927</b>	<b>145,269,097</b>	<b>(27,101)</b>	<b>4,825,730</b>	<b>305,338,094</b>	<b>107,132,912</b>	<b>114,318,376</b>

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

**City of South Bend**  
**Projected Cash Balance**  
**Based on 2021 Amended Budget as of May 31, 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
<b>City Controlled Funds</b>						
101 <b>General Fund</b>	53,544,921	70,747,798	74,429,285	-	(3,681,487)	49,863,434
<b>Special Revenue Funds</b>						
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 Local Income Tax - Public Safety	4,045,717	9,424,386	9,618,013	-	(193,627)	3,852,090
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	2,141,182	3,395,480	-	(1,254,298)	137,195
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 Local Income Tax - Certified Shares	14,902,237	13,654,036	14,936,396	-	(1,282,360)	13,619,877
408 Local Income Tax - Economic Development	19,044,274	14,471,586	16,682,960	-	(2,211,374)	16,832,900
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
<b>Total Special Revenue Funds</b>	<b>77,636,007</b>	<b>92,968,646</b>	<b>110,203,937</b>	<b>-</b>	<b>(17,235,291)</b>	<b>60,400,716</b>
<b>Debt Service Funds</b>						
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	11,396,022	11,167,727	-	228,295	1,061,830
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
<b>Total Debt Service Funds</b>	<b>7,235,750</b>	<b>19,982,267</b>	<b>19,765,683</b>	<b>-</b>	<b>216,584</b>	<b>7,452,335</b>

**City of South Bend**  
**Projected Cash Balance**  
**Based on 2021 Amended Budget as of May 31, 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
<b>Capital Funds</b>						
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
455 2021 Infrastructure Bond Capital	-	8,601,026	8,601,026	-	-	-
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
<b>Total Capital Funds</b>	<b>12,253,909</b>	<b>11,808,531</b>	<b>19,296,168</b>	<b>-</b>	<b>(7,487,637)</b>	<b>4,766,271</b>
<b>Enterprise Funds</b>						
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
<b>Total Enterprise Funds</b>	<b>63,861,888</b>	<b>92,940,540</b>	<b>115,758,820</b>	<b>100,136</b>	<b>(22,718,144)</b>	<b>41,143,744</b>
<b>Internal Service Funds</b>						
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
<b>Total Internal Service Funds</b>	<b>20,331,613</b>	<b>38,201,299</b>	<b>43,307,478</b>	<b>-</b>	<b>(5,106,179)</b>	<b>15,225,434</b>
<b>Fiduciary Funds</b>						
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
<b>Total Fiduciary Funds</b>	<b>1,020,130</b>	<b>10,607,643</b>	<b>10,553,999</b>	<b>-</b>	<b>53,644</b>	<b>1,073,774</b>
<b>Total City Controlled Funds</b>	<b>235,884,218</b>	<b>337,256,724</b>	<b>393,315,370</b>	<b>100,136</b>	<b>(55,958,510)</b>	<b>179,925,708</b>

**City of South Bend**  
**Projected Cash Balance**  
**Based on 2021 Amended Budget as of May 31, 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
<b>Redevelopment Commission Controlled Funds</b>						
<b>Tax Increment Financing Funds</b>						
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
<b>Total Tax Increment Financing Funds</b>	<b>53,388,440</b>	<b>29,083,310</b>	<b>41,782,944</b>	<b>-</b>	<b>(12,699,634)</b>	<b>40,688,806</b>
<b>Redevelopment Funds</b>						
433 Redevelopment General	2,444,710	1,179,844	813,297	-	366,547	2,811,257
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
<b>Total Redevelopment Funds</b>	<b>5,478,239</b>	<b>1,184,192</b>	<b>3,391,303</b>	<b>-</b>	<b>(2,207,111)</b>	<b>3,271,128</b>
<b>Debt Service Funds</b>						
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
<b>Total Debt Service Funds</b>	<b>4,137,251</b>	<b>1,126,500</b>	<b>1,117,750</b>	<b>-</b>	<b>8,750</b>	<b>4,146,001</b>
<b>Total Redevelopment Commission Funds</b>	<b>63,003,930</b>	<b>31,394,002</b>	<b>46,291,997</b>	<b>-</b>	<b>(14,897,995)</b>	<b>48,105,935</b>
<b>Grand Total</b>	<b>298,888,148</b>	<b>368,650,726</b>	<b>439,607,367</b>	<b>100,136</b>	<b>(70,856,505)</b>	<b>228,031,643</b>
<b>NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL</b>						



**City of South Bend**  
**Cash Reserves Summary by Fund Status**  
**May 31, 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	
<b>Under Reserve Requirement</b>										
201	Parks & Recreation	171,990	834,974	(662,985)	3,903,224	(4,566,209)	-4%	✗	Property tax distribution received in June & Dec	25% of Annual expenditures
278	Police Take Home Vehicle	685,078	-	685,078	750,000	(64,922)	1370%	✗	Slightly under reserve requirement	Set dollar amount of \$750,000
610	Solid Waste Operations	(73,085)	600,479	(673,564)	653,974	(1,327,538)	-10%	✗	Declining cash reserves due to revenues lower than exp	10% of Annual expenditures
670	Century Center Operations	673,392	19,449	653,943	1,058,363	(404,420)	15%	✗	Slightly under reserve requirement	25% of Annual expenditures
701	Fire Pension	(1,275,539)	-	(1,275,539)	449,626	(1,725,165)	-28%	✗	Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	(1,955,645)	-	(1,955,645)	605,774	(2,561,419)	-32%	✗	Pension payments received in June & Sept	10% of Annual expenditures
713	Unemployment Compensation	4,350	-	4,350	13,750	(9,400)	8%	✗	Higher claims than anticipated	25% of Annual expenditures
<b>Under Reserve Requirement Total</b>		<b>\$ (1,769,458)</b>	<b>\$ 1,454,903</b>	<b>\$ (3,224,362)</b>	<b>\$ 7,434,711</b>	<b>\$ (10,659,073)</b>				

**Meets or Exceeds Requirement**

101	General Fund	34,918,268	1,093,003	33,825,265	26,050,250	7,775,015	45%	✓	Property tax distribution received in June & Dec	35% of Annual expenditures
102	Rainy Day	10,879,883	-	10,879,883	8,206,983	2,672,900	4%	✓		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers out
202	Motor Vehicle Highway	4,292,956	734,416	3,558,540	2,724,879	833,661	33%	✓		25% of Annual expenditures
216	Police State Seizures	156,176	-	156,176	24,261	131,915	161%	✓		25% of Annual expenditures
218	Police Curfew Violations	13,842	-	13,842	250	13,592	1384%	✓		25% of Annual expenditures
220	Law Enforcement Continuing Education	350,623	63,339	287,284	83,082	204,202	86%	✓		25% of Annual expenditures
221	Rental Units Regulation	109,911	26,850	83,061	36,858	46,203	23%	✓		10% of Annual expenditures
222	Central Services	1,031,672	3,575	1,028,097	885,590	142,507	12%	✓		10% of Annual expenditures
226	Liability Insurance	6,584,174	179,906	6,404,268	2,396,141	4,008,127	134%	✓		50% of Annual expenditures
249	Local Income Tax - Public Safety	4,430,809	-	4,430,809	769,441	3,661,368	46%	✓		8% of Annual expenditures - one month reserve
266	MVH Restricted Fund	2,010,144	814,310	1,195,834	-	1,195,834	100%	✓		No reserve requirement
273	Morris PAC / Palais Royale Marketing	76,715	9,152	67,563	7,496	60,067	225%	✓		25% of Annual expenditures
274	Morris PAC Self-Promotion	228,605	-	228,605	28,750	199,855	199%	✓		25% of Annual expenditures
289	Haz-Mat	28,024	-	28,024	2,500	25,524	280%	✓		25% of Annual expenditures
291	Indiana River Rescue	334,186	17,453	316,733	23,075	293,658	343%	✓		25% of Annual expenditures
294	Regional Police Academy	145,848	-	145,848	4,313	141,535	845%	✓		25% of Annual expenditures
299	Police Federal Drug Enforcement	83,350	-	83,350	7,125	76,225	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	1,032,883	-	1,032,883	1,032,883	-	100%	✓		100% debt service reserve per bond covenants
352	2019 South Shore Double Tracking Debt Se	5,816	-	5,816	5,816	-	100%	✓		100% debt service reserve per bond covenants
353	2020 TIF Library Bond Debt Service Reserve	326,946	-	326,946	326,946	-	100%	✓		100% debt service reserve per bond covenants
404	Local Income Tax - Certified Shares	16,650,419	1,739,733	14,910,686	7,468,198	7,442,488	100%	✓		50% of Annual expenditures
408	Local Income Tax - Economic Development	22,103,322	4,834,975	17,268,347	8,341,480	8,926,867	104%	✓		50% of Annual expenditures
433	Redevelopment General	1,901,409	358,767	1,542,641	203,324	1,339,317	190%	✓		25% of Annual expenditures
600	Consolidated Building Fund	2,034,323	3,661	2,030,662	423,452	1,607,210	120%	✓		25% of Annual expenditures
601	Parking Garages	812,735	19,221	793,514	310,224	483,290	64%	✓		25% of Annual expenditures
620	Water Works Operations	4,477,632	1,170,188	3,307,444	1,111,667	2,195,777	15%	✓		5% of Annual expenditures
624	Water Works Customer Deposit	1,271,285	-	1,271,285	1,271,285	-	100%	✓		100% cash reserves for customer deposits

City of South Bend

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

Cash Reserves Summary by Fund Status

May 31, 2021

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
625	Water Works Sinking (Debt Service)	631,637	-	631,637	631,637	-	100%	✓	100% cash reserves per bond covenants
626	Water Works Bond Reserve	1,422,802	-	1,422,802	1,422,802	-	100%	✓	100% cash reserves per bond covenants
629	Water Works Operations & Maintenance 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	2,046,823	6,990	2,039,833	165,601	1,874,232	308%	✓	25% of Annual expenditures
641	Sewage Works Operations	10,727,756	2,816,974	7,910,782	2,314,248	5,596,534	17%	✓	5% of Annual expenditures
643	Sewage Works Operations & Maintenance R	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)	3,776,300	-	3,776,300	3,776,300	-	100%	✓	100% cash reserves per bond covenants
653	Sewage Debt Service Reserve	3,990,417	-	3,990,417	3,990,417	-	100%	✓	100% cash reserves per bond covenants
654	Sewage Works Customer Deposit	766,082	-	766,082	766,082	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	393,105	-	393,105	158,572	234,533	62%	✓	25% of Annual expenditures
667	Storm Sewer Fund	1,314,612	288,458	1,026,155	447,399	578,756	57%	✓	25% of Annual expenditures
671	Century Center Capital	983,653	-	983,653	800,000	183,653	100%	✓	\$800,000 Minimum per Board of Managers
711	Self-Funded Employee Benefits	10,765,670	672,409	10,093,261	4,685,100	5,408,161	54%	✓	25% of Annual expenditures
714	Parental Leave Fund	205,176	-	205,176	20,308	184,868	81%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	730,162	-	730,162	730,162	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	658,644	-	658,644	658,644	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	936,713	-	936,713	936,713	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	30,135	-	30,135	-	30,135	100%	✓	25% of Annual expenditures
731	Bowman Cemetery	474,053	-	474,053	400,000	74,053	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	71,539	-	71,539	71,539	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	66,848	-	66,848	66,848	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Debt Service	1,741,230	-	1,741,230	1,741,230	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	557,995	-	557,995	557,995	-	100%	✓	100% cash reserves per bond covenants
760	2017 Eddy Street Commons Bond Debt Ser	3,668,501	-	3,668,501	2,500,000	1,168,501	214%	✓	\$2,500,000 minimum
<b>Meets or Exceeds Requirement Total</b>		<b>\$ 173,495,222</b>	<b>\$ 14,853,381</b>	<b>\$ 158,641,839</b>	<b>\$ 99,698,201</b>	<b>\$ 58,943,638</b>			

No Reserve Requirement

209	Stuebaker-Oliver Revitalizing Grants	718,605	3,358	715,247	-	715,247	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	Economic Development State Grants	27,238	109,700	(82,462)	-	(82,462)	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
211	Department of Community Investment (DCI)	929,051	340,427	588,625	-	588,625	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
212	Dept of Community Investment Grants	391,508	2,719,005	(2,327,497)	-	(2,327,497)	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	1,257,718	364,959	892,759	-	892,759	100%	✓	No reserve requirement
219	Unsafe Building	837,045	16,974	820,071	-	820,071	100%	✓	No reserve requirement
224	Central Services Capital	-	19,994	(19,994)	-	(19,994)	100%	✓	To receive interfund transfer from Fund 222 No reserve requirement - Capital fund - spend down to zero
227	Loss Recovery	412,953	-	412,953	-	412,953	100%	✓	No reserve requirement
230	Code Enforcement Fund	33,506	87,960	(54,454)	-	(54,454)	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement

**City of South Bend**  
**Cash Reserves Summary by Fund Status**  
**May 31, 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	2,969,676	955,883	2,013,794	-	2,013,794	100%	✓	No reserve requirement
257	LOIT Special Distribution	244,950	85,536	159,415	-	159,415	100%	✓	No reserve requirement - one-time distribution - spend down to zero
258	Human Rights Federal Grant	383,783	13,333	370,449	-	370,449	100%	✓	No reserve requirement - Grant fund - spend down to zero
263	American Rescue Plan	29,409,866	991	29,408,876	-	29,408,876	100%	✓	No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	(465,774)	1,325,514	(1,791,288)	-	(1,791,288)	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	538,367	1,582,144	(1,043,777)	-	(1,043,777)	100%	✓	Reimbursed through interfund transfer to cover matching portion No reserve requirement - Grant fund - spend down to zero
279	IT / Innovation / 311 Call Center	2,297,580	1,209,099	1,088,482	-	1,088,482	100%	✓	Reimbursed through interfund allocation No reserve requirement
280	Police Block Grants	4,151	-	4,151	-	4,151	100%	✓	No reserve requirement - Grant fund - spend down to zero
287	Fire Department Capital	3,127,980	1,752,327	1,375,653	-	1,375,653	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	54,469	101,403	(46,934)	-	(46,934)	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 (Airpo	22,835,490	5,465,712	17,369,777	-	17,369,777	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	10,974	4,248	6,726	-	6,726	100%	✓	No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	(40,563)	1,419	(41,982)	-	(41,982)	100%	✓	Property tax distribution received in June & Dec No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	569,552	-	569,552	-	569,552	100%	✓	No reserve requirement - Capital fund - spend down to zero
410	Urban Development Action Grant	26,330	-	26,330	-	26,330	100%	✓	No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	1,616,736	258,460	1,358,276	-	1,358,276	100%	✓	No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	206,201	183,916	22,285	-	22,285	100%	✓	No reserve requirement
422	TIF - West Washington	1,128,698	268,029	860,668	-	860,668	100%	✓	Property tax distribution received in June & Dec No reserve requirement
429	TIF - River East Development Area (NE D	5,940,879	2,411,897	3,528,982	-	3,528,982	100%	✓	Property tax distribution received in June & Dec No reserve requirement
430	TIF - Southside Development Area #1	12,153,175	341,358	11,811,817	-	11,811,817	100%	✓	Property tax distribution received in June & Dec No reserve requirement
435	TIF - Douglas Road	88,253	10,932	77,320	-	77,320	100%	✓	Property tax distribution received in June & Dec No reserve requirement
436	TIF - River East Residential Area (NE Res)	1,581,654	-	1,581,654	-	1,581,654	100%	✓	Property tax distribution received in June & Dec No reserve requirement
439	Certified Technology Park	11,114	-	11,114	-	11,114	100%	✓	No reserve requirement
450	Palais Royale Historic Preservation	82,144	-	82,144	-	82,144	100%	✓	No reserve requirement
451	2018 Fire Station #9 Bond Capital	315,215	-	315,215	-	315,215	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,554,578	2,359,490	195,088	-	195,088	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	409,257	-	409,257	-	409,257	100%	✓	No reserve requirement
455	2021 Infrastructure Bond Capital	8,459,855	997,663	7,462,191	-	7,462,191	100%	✓	No reserve requirement - Bond capital fund - spend down to zero

City of South Bend

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

Cash Reserves Summary by Fund Status

May 31, 2021

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	5,168,086	3,461,647	1,706,439	-	1,706,439	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
611	Solid Waste Capital	375,013	375,000	13	-	13	100%	✓	Receives transfers from Fund 610 as needed No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	8,844,421	2,326,146	6,518,275	-	6,518,275	100%	✓	No reserve requirement - Capital fund - spend down to zero
642	Sewage Works Capital	15,072,542	7,278,860	7,793,682	-	7,793,682	100%	✓	Receives transfers from Fund 641 as needed No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Conservation Debt Svc	306,080	-	306,080	-	306,080	100%	✓	No reserve requirement
705	Police K-9 Unit	2,428	-	2,428	-	2,428	100%	✓	No reserve requirement
750	Equipment/Vehicle Leasing	347,687	-	347,687	-	347,687	100%	✓	No reserve requirement - Capital lease fund - spend down to zero
754	Industrial Revolving Fund	2,713,691	28,050	2,685,641	-	2,685,641	100%	✓	No City reserve requirement; there are program requirements
759	2017 Eddy Street Commons Bond Capital	25,762	-	25,762	-	25,762	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
<b>No Reserve Requirement Total</b>		<b>\$ 133,612,330</b>	<b>\$ 36,461,434</b>	<b>\$ 97,150,895</b>	<b>\$ -</b>	<b>\$ 97,150,895</b>			
<b>Total Funds</b>		<b>\$ 305,338,094</b>	<b>\$ 52,769,717</b>	<b>\$ 252,568,372</b>	<b>\$ 107,132,912</b>	<b>\$ 145,435,460</b>			

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**May 31, 2021**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
<b>City Controlled Funds</b>						
101 <b>General Fund</b>	70,747,798	2,170,640	11,266,740	10,847,327	59,481,058	16%
<b>Special Revenue Funds</b>						
102 Rainy Day	146,696	2,052	33,897	38,934	112,799	23%
201 Parks & Recreation	15,050,019	417,229	2,398,265	2,285,217	12,651,754	16%
202 Motor Vehicle Highway	6,959,261	682,137	3,144,263	3,632,153	3,814,998	45%
209 Studebaker-Oliver Revitalizing Grants	3,388	138	2,349	3,065	1,039	69%
210 Economic Development State Grants	141,555	5	18,087	18,519	123,468	13%
211 Department of Community Investment (DCI)	3,035,581	72,492	742,032	1,174,100	2,293,549	24%
212 Dept of Community Investment Grants	8,769,798	128,158	796,051	795,060	7,973,747	9%
216 Police State Seizures	11,415	29	13,650	846	(2,235)	120%
217 Gift, Donation, Bequest	596,136	1,461	434,284	590,026	161,852	73%
218 Police Curfew Violations	358	3	43	47	315	12%
219 Unsafe Building	123,032	1,528	20,090	26,244	102,942	16%
220 Law Enforcement Continuing Education	259,937	16,127	93,821	93,828	166,116	36%
221 Rental Units Regulation	341,727	773	1,280	108,403	340,447	0%
227 Loss Recovery	5,536	78	1,369	2,196	4,167	25%
230 Code Enforcement Fund	3,999,570	243,191	673,280	1,657,746	3,326,290	17%
249 Local Income Tax - Public Safety	9,424,386	1,056,077	4,099,993	5,940,502	5,324,393	44%
251 Local Road & Street	1,896,469	174,975	954,560	707,898	941,909	50%
257 LOIT Special Distribution	129	46	2,290	1,164	(2,161)	1775%
258 Human Rights Federal Grant	145,250	76	13,865	2,088	131,385	10%
263 American Rescue Plan	-	29,455,024	29,455,024	-	(29,455,024)	0%
264 COVID-19 Response	-	90,883	790,778	112,087	(790,778)	0%
265 Local Road & Bridge Grant	2,141,182	282,391	285,115	264,169	1,856,067	13%
266 MVH Restricted Fund	3,041,437	310,351	1,324,228	1,099,517	1,717,209	44%
273 Morris PAC / Palais Royale Marketing	5,578	265	1,026	2,363	4,552	18%
274 Morris PAC Self-Promotion	66,737	1,697	3,174	20,167	63,563	5%
280 Police Block Grants	56	1	13	15	43	23%
289 Haz-Mat	10,376	5	87	101	10,289	1%
291 Indiana River Rescue	93,892	64	33,360	53,252	60,532	36%
292 Police Grants	-	-	-	-	-	0%
294 Regional Police Academy	21,620	1,527	19,864	9,716	1,756	92%
295 COPS MORE Grant	109,090	625	15,680	184,089	93,410	14%
299 Police Federal Drug Enforcement	25,883	20	75	588	25,808	0%
404 Local Income Tax - Certified Shares	13,654,036	1,502,639	6,076,967	7,441,773	7,577,069	45%
408 Local Income Tax - Economic Development	14,471,586	1,462,065	5,727,120	5,528,148	8,744,466	40%
410 Urban Development Action Grant	22,568	5	5,598	8,235	16,970	25%
655 Project ReLeaf	454,831	37,664	203,540	187,594	251,291	45%
705 Police K-9 Unit	5	0	8	9	(3)	151%
730 City Cemetery	134	6	94	107	40	70%
731 Bowman Cemetery	6,392	89	1,477	1,678	4,915	23%
754 Industrial Revolving Fund	7,933,000	-	861,656	74,154	7,071,344	11%
<b>Total Special Revenue Funds</b>	<b>92,968,646</b>	<b>35,941,897</b>	<b>58,248,352</b>	<b>32,065,797</b>	<b>34,720,293</b>	<b>63%</b>
<b>Debt Service Fund</b>						
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	50	315,561	272,495	92,350	77%
752 South Bend Redevelopment Authority	2,870,500	8	1,435,544	1,437,283	1,434,956	50%
755 South Bend Building Corporation	11,396,022	8,783,923	10,185,812	1,322,636	1,210,210	89%
756 2015 Smart Streets Bond Debt Service	1,719,500	7	858,038	858,805	861,462	50%
757 2015 Parks Bond Debt Service	378,007	31,480	157,399	160,198	220,608	42%
760 2017 Eddy Street Commons Bond Debt Service	1,716,875	15	949,679	649,625	767,196	55%
<b>Total Debt Service Funds</b>	<b>19,982,267</b>	<b>8,815,484</b>	<b>14,078,142</b>	<b>4,874,316</b>	<b>5,904,124</b>	<b>70%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**May 31, 2021**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
<b>Capital Funds</b>						
287	1,924,664	159,070	798,435	76,173	1,126,229	41%
401	30,351	2	35	85	30,316	0%
406	417,478	13	407	130	417,071	0%
407	258,606	112	1,983	2,119	256,623	1%
412	500,862	305	268,899	255,416	231,963	54%
416	67,175	1,693	3,104	196,507	64,071	5%
450	8,369	195	1,233	4,134	7,136	15%
451	-	59	982	1,316	(982)	0%
453	-	-	-	291	-	0%
455	8,601,026	8,601,026	8,601,026	-	-	100%
471	-	1,033	17,914	32,073	(17,914)	0%
750	-	1	7	670	(7)	0%
759	-	0	1	11	(1)	0%
<b>Total Capital Funds</b>	<b>11,808,531</b>	<b>8,763,509</b>	<b>9,694,026</b>	<b>568,925</b>	<b>2,114,505</b>	<b>82%</b>
<b>Enterprise Funds</b>						
288	-	-	-	8,826	-	0%
600	1,802,832	143,165	613,945	459,675	1,188,887	34%
601	971,568	60,597	395,937	405,076	575,631	41%
610	5,551,737	543,305	2,604,422	2,352,570	2,947,315	47%
611	1,065,255	128,667	501,239	560,563	564,016	47%
620	20,803,411	1,693,202	8,189,962	7,738,574	12,613,449	39%
622	3,642,877	297,679	1,519,250	1,822,171	2,123,627	42%
624	17,381	240	3,963	4,653	13,418	23%
625	1,535,817	126,057	630,581	512,092	905,236	41%
626	20,000	262	4,338	5,227	15,662	22%
629	41,884	549	9,093	27,494	32,791	22%
640	673,403	57,069	311,075	282,343	362,328	46%
641	38,222,668	3,310,260	17,031,442	15,640,026	21,191,226	45%
642	6,249,792	514,681	2,693,109	8,410,312	3,556,683	43%
643	75,112	1,047	17,330	20,091	57,782	23%
649	7,710,104	641,965	3,214,150	7,791,949	4,495,954	42%
653	65,000	33	167	19,767	64,833	0%
654	5,578	142	2,192	1,722	3,386	39%
667	1,024,669	86,041	465,504	433,717	559,165	45%
670	3,461,252	137,135	695,130	1,105,363	2,766,122	20%
671	200	8	41	1,873	159	20%
<b>Total Enterprise Funds</b>	<b>92,940,540</b>	<b>7,742,106</b>	<b>38,902,871</b>	<b>47,604,083</b>	<b>54,037,670</b>	<b>42%</b>
<b>Internal Service Funds</b>						
222	8,825,750	556,859	2,833,917	2,876,501	5,991,833	32%
224	105,050	-	58,287	71,479	46,763	55%
226	3,314,685	273,299	1,420,645	2,741,624	1,894,040	43%
278	13,766	689	5,210	4,500	8,556	38%
279	9,212,493	775,207	3,862,080	2,916,657	5,350,413	42%
711	16,451,052	1,530,125	7,366,962	6,738,392	9,084,090	45%
713	20,754	564	3,076	3,454	17,678	15%
714	257,749	18,676	104,592	100,619	153,157	41%
<b>Total Internal Service Funds</b>	<b>38,201,299</b>	<b>3,155,419</b>	<b>15,654,770</b>	<b>15,453,225</b>	<b>22,546,530</b>	<b>41%</b>
<b>Fiduciary Funds</b>						
701	4,448,368	12	439	220	4,447,929	0%
702	6,159,275	-	4,644	6,561	6,154,631	0%
<b>Total Fiduciary Funds</b>	<b>10,607,643</b>	<b>12</b>	<b>5,083</b>	<b>6,781</b>	<b>10,602,560</b>	<b>0%</b>
<b>Total City Controlled Funds</b>	<b>337,256,724</b>	<b>66,589,067</b>	<b>147,849,983</b>	<b>111,420,455</b>	<b>189,406,740</b>	<b>44%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Revenue Summary**  
**May 31, 2021**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
<b>Redevelopment Commission Controlled Funds</b>						
<b>Tax Increment Financing Funds</b>						
324	TIF - River West Development Area (Airport)	17,480,045	4,742	979,114	450,000	16,500,931 6%
422	TIF - West Washington	291,963	213	3,522	3,993	288,441 1%
429	TIF - River East Development Area (NE Dev)	3,256,390	1,121	691,123	25,829	2,565,267 21%
430	TIF - Southside Development Area #1	1,889,651	2,307	38,642	136,355	1,851,009 2%
435	TIF - Douglas Road	369,821	17	288	548	369,533 0%
436	TIF - River East Residential Area (NE Res)	5,795,440	298	9,268	1,661	5,786,172 0%
	<b>Total Tax Increment Financing Funds</b>	<b>29,083,310</b>	<b>8,699</b>	<b>1,721,958</b>	<b>618,385</b>	<b>27,361,353 6%</b>
<b>Redevelopment Funds</b>						
433	Redevelopment General	1,179,844	2,905	10,714	70,957	1,169,130 1%
439	Certified Technology Park	139	2	35	40	104 25%
452	2018 TIF Park Bond Capital	-	483	8,058	13,474	(8,058) 0%
454	Airport Urban Enterprise Zone	4,209	77	1,275	1,465	2,934 30%
	<b>Total Redevelopment Funds</b>	<b>1,184,192</b>	<b>3,468</b>	<b>20,082</b>	<b>85,935</b>	<b>1,164,110 2%</b>
<b>Debt Service Funds</b>						
315	Airport 2003 Debt Reserve	40,000	196	3,248	3,766	36,752 8%
328	SBCDA 2003 Debt Reserve	50,000	328	5,431	6,296	44,569 11%
351	2018 TIF Park Bond Debt Service	-	195	3,218	3,696	(3,218) 0%
352	2019 South Shore Double Tracking Debt Service	1,036,500	0	518,001	11	518,499 50%
353	2020 TIF Library Bond Debt Service Reserve	-	1	7	-	(7) 0%
	<b>Total Debt Service Funds</b>	<b>1,126,500</b>	<b>720</b>	<b>529,905</b>	<b>13,769</b>	<b>596,595 47%</b>
	<b>Total Redevelopment Commission Funds</b>	<b>31,394,002</b>	<b>12,887</b>	<b>2,271,944</b>	<b>718,089</b>	<b>29,122,058 7%</b>
	<b>Grand Total</b>	<b>368,650,726</b>	<b>66,601,955</b>	<b>150,121,927</b>	<b>112,138,545</b>	<b>218,528,798 41%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Expenditure Summary**  
**May 31, 2021**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>City Controlled Funds</b>							
101 General Fund	74,429,285	5,312,367	29,354,400	27,664,605	1,093,003	43,981,882	41%
<b>Special Revenue Funds</b>							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	15,612,897	1,200,108	6,432,927	7,129,808	834,974	8,344,996	47%
202 Motor Vehicle Highway	10,899,515	601,766	5,257,388	3,606,568	734,416	4,907,711	55%
209 Studebaker-Oliver Revitalizing Grants	59,671	7,805	49,498	155,824	3,358	6,815	89%
210 Economic Development State Grants	84,517	-	18,003	47,293	109,700	(43,185)	151%
211 Department of Community Investment (DCI)	4,105,558	251,364	1,432,787	1,194,394	340,427	2,332,344	43%
212 Dept of Community Investment Grants	9,006,825	143,633	728,688	777,283	2,719,005	5,559,132	38%
216 Police State Seizures	97,043	-	71,043	31,753	-	26,000	73%
217 Gift, Donation, Bequest	806,105	33,001	173,074	200,118	364,959	268,073	67%
218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
219 Unsafe Building	113,805	3,590	17,653	73,261	16,974	79,178	30%
220 Law Enforcement Continuing Education	332,330	3,529	228,405	78,306	63,339	40,586	88%
221 Rental Units Regulation	368,577	14,921	80,459	73,599	26,850	261,268	29%
227 Loss Recovery	69,630	-	69,630	-	-	-	100%
230 Code Enforcement Fund	4,066,563	261,835	1,451,971	1,342,820	87,960	2,526,632	38%
249 Local Income Tax - Public Safety	9,618,013	802,106	3,714,901	3,647,546	-	5,903,112	39%
251 Local Road & Street	4,829,250	492,375	1,686,667	479,110	955,883	2,186,701	55%
257 LOIT Special Distribution	109,463	-	23,927	46,159	85,536	-	100%
258 Human Rights Federal Grant	282,833	17,379	116,242	82,625	13,333	153,258	46%
263 American Rescue Plan	-	27,590	45,157	-	991	(46,148)	0%
264 COVID-19 Response	2,691,004	162,330	1,355,412	224,508	1,325,514	10,078	100%
265 Local Road & Bridge Grant	3,395,480	-	1,138,240	95,401	1,582,144	675,096	80%
266 MVH Restricted Fund	3,476,587	53,233	436,862	65,630	814,310	2,225,415	36%
273 Morris PAC / Palais Royale Marketing	29,984	832	832	-	9,152	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	9,479	17,920	14,454	17,453	56,926	38%
292 Police Grants	-	-	-	-	-	-	0%
294 Regional Police Academy	17,250	-	-	3,057	-	17,250	0%
295 COPS MORE Grant	118,033	10,696	44,594	237,134	101,403	(27,964)	124%
299 Police Federal Drug Enforcement	28,500	-	-	-	-	28,500	0%
404 Local Income Tax - Certified Shares	14,936,396	576,414	4,355,961	5,949,924	1,739,733	8,840,703	41%
408 Local Income Tax - Economic Development	16,682,960	550,648	2,682,322	5,434,407	4,834,975	9,165,663	45%
410 Urban Development Action Grant	24,000	-	12,000	20,000	-	12,000	50%
655 Project ReLeaf	634,287	45,155	224,784	143,887	-	409,503	35%
705 Police K-9 Unit	-	-	-	-	-	-	0%
730 City Cemetery	-	-	-	-	-	-	0%
731 Bowman Cemetery	-	-	-	-	-	-	0%
754 Industrial Revolving Fund	7,488,560	3,809	968,850	21,908	28,050	6,491,661	13%
<b>Total Special Revenue Funds</b>	<b>110,203,937</b>	<b>5,273,596</b>	<b>32,836,195</b>	<b>31,176,780</b>	<b>16,810,438</b>	<b>60,557,304</b>	<b>45%</b>
<b>Debt Service Fund</b>							
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	205,388	-	203,526	50%
752 South Bend Redevelopment Authority	2,858,669	364,950	1,596,428	1,594,384	-	1,262,241	56%
755 South Bend Building Corporation	11,167,727	8,860,022	10,952,498	1,433,563	-	215,229	98%
756 2015 Smart Streets Bond Debt Service	1,712,819	-	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%
<b>Total Debt Service Funds</b>	<b>19,765,683</b>	<b>9,224,972</b>	<b>15,294,009</b>	<b>5,676,933</b>	<b>-</b>	<b>4,471,674</b>	<b>77%</b>



**City of South Bend**  
**Monthly Fund Financials**  
**Expenditure Summary**  
**May 31, 2021**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>Capital Funds</b>							
287 Fire Department Capital	3,686,776	167,231	781,452	1,170,625	1,752,327	1,152,998	69%
401 Coveleski Stadium Capital	30,000	-	-	14,353	4,248	25,752	14%
406 Cumulative Capital Development	397,118	107,261	210,863	208,502	1,419	184,836	53%
407 Cumulative Capital Improvement	262,145	21,845	109,230	104,169	-	152,915	42%
412 Major Moves Construction	747,059	-	38,599	668,703	258,460	450,000	40%
416 Morris Performing Arts Center Capital	51,625	-	-	90,471	183,916	(132,291)	356%
450 Palais Royale Historic Preservation	35,000	-	-	34,160	-	35,000	0%
451 2018 Fire Station #9 Bond Capital	-	-	-	63,772	-	-	0%
453 2018 Zoo Bond Capital	-	-	-	37,430	-	-	0%
455 2021 Infrastructure Bond Capital	8,601,026	141,172	141,172	-	997,663	7,462,191	13%
471 2017 Parks Bond Capital	5,459,738	305,936	774,283	438,133	3,461,647	1,223,808	78%
750 Equipment/Vehicle Leasing	-	-	-	667,730	-	-	0%
759 2017 Eddy Street Commons Bond Capital	25,681	-	-	822,888	-	25,681	0%
<b>Total Capital Funds</b>	<b>19,296,168</b>	<b>743,445</b>	<b>2,055,597</b>	<b>4,320,935</b>	<b>6,659,681</b>	<b>10,580,890</b>	<b>45%</b>
<b>Enterprise Funds</b>							
288 Emergency Medical Services Operating	707,215	-	607,079	93,097	-	100,136	86%
600 Consolidated Building Fund	1,693,808	114,362	706,106	663,831	3,661	984,041	42%
601 Parking Garages	1,240,895	45,830	262,004	578,712	19,221	959,669	23%
610 Solid Waste Operations	6,539,740	551,143	2,641,455	2,452,409	600,479	3,297,805	50%
611 Solid Waste Capital	1,440,255	128,665	514,352	581,687	375,000	550,903	62%
620 Water Works Operations	22,233,330	1,433,385	8,307,973	8,704,150	1,170,188	12,755,169	43%
622 Water Works Capital	6,264,442	30,128	280,878	394,186	2,326,146	3,657,419	42%
624 Water Works Customer Deposit	17,381	240	3,963	9,880	-	13,418	23%
625 Water Works Sinking (Debt Service)	1,535,817	95	1,267	6,253	-	1,534,550	0%
626 Water Works Bond Reserve	20,000	262	4,337	-	-	15,663	22%
629 Water Works Operations & Maintenance Reserve	41,884	549	9,093	22,347	-	32,791	22%
640 Sewer Repair Insurance	662,402	29,934	296,533	301,937	6,990	358,879	46%
641 Sewage Works Operations	46,284,962	2,897,126	17,087,521	25,679,383	2,816,974	26,380,467	43%
642 Sewage Works Capital	13,278,180	1,071,582	1,442,763	2,011,748	7,278,860	4,556,557	66%
643 Sewage Works Operations & Maintenance Reserve	75,112	1,047	17,330	42,679	-	57,782	23%
649 Sewage Sinking (Debt Service)	7,694,771	756,833	758,683	854,395	-	6,936,088	10%
653 Sewage Debt Service Reserve	-	-	-	-	-	-	0%
654 Sewage Works Customer Deposit	5,578	142	2,192	3,399	-	3,386	39%
667 Storm Sewer Fund	1,789,594	10,528	153,811	23,426	288,458	1,347,325	25%
670 Century Center Operations	4,233,454	215,221	1,042,079	1,284,121	19,449	3,171,925	25%
671 Century Center Capital	-	-	-	-	-	-	0%
<b>Total Enterprise Funds</b>	<b>115,758,820</b>	<b>7,287,073</b>	<b>34,139,418</b>	<b>43,707,641</b>	<b>14,905,426</b>	<b>66,713,973</b>	<b>42%</b>
<b>Internal Service Funds</b>							
222 Central Services	8,855,897	572,602	3,247,334	2,792,826	3,575	5,604,987	37%
224 Central Services Capital	128,212	-	84,508	91,826	19,994	23,710	82%
226 Liability Insurance	4,792,282	101,827	820,038	1,127,068	179,906	3,792,339	21%
278 Police Take Home Vehicle	50,000	-	270	55,722	-	49,730	1%
279 IT / Innovation / 311 Call Center	10,431,838	726,769	3,739,310	3,138,368	1,209,099	5,483,430	47%
711 Self-Funded Employee Benefits	18,740,402	1,093,830	6,757,876	6,225,918	672,409	11,310,117	40%
713 Unemployment Compensation	55,000	8,524	30,585	29,062	-	24,415	56%
714 Parental Leave Fund	253,846	10,979	56,938	62,710	-	196,908	22%
<b>Total Internal Service Funds</b>	<b>43,307,478</b>	<b>2,514,530</b>	<b>14,736,859</b>	<b>13,523,499</b>	<b>2,084,982</b>	<b>26,485,636</b>	<b>39%</b>
<b>Fiduciary Funds</b>							
701 Fire Pension	4,496,259	354,500	1,729,538	1,785,739	-	2,766,721	38%
702 Police Pension	6,057,740	493,810	2,526,858	2,700,332	-	3,530,882	42%
<b>Total Fiduciary Funds</b>	<b>10,553,999</b>	<b>848,310</b>	<b>4,256,396</b>	<b>4,486,071</b>	<b>-</b>	<b>6,297,603</b>	<b>40%</b>
<b>Total City Controlled Funds</b>	<b>393,315,370</b>	<b>31,204,293</b>	<b>132,672,875</b>	<b>130,556,463</b>	<b>41,553,531</b>	<b>219,088,962</b>	<b>44%</b>

**City of South Bend**  
**Monthly Fund Financials**  
**Expenditure Summary**  
**May 31, 2021**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*	
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing Funds</b>								
324	TIF - River West Development Area (Airport)	27,514,708	127,309	7,184,329	9,639,871	5,465,712	14,864,667	46%
422	TIF - West Washington	358,843	-	2,118	112,298	268,029	88,696	75%
429	TIF - River East Development Area (NE Dev)	3,216,913	2,229	544,813	998,345	2,411,897	260,203	92%
430	TIF - Southside Development Area #1	5,018,516	227,102	612,445	93,287	341,358	4,064,714	19%
435	TIF - Douglas Road	90,283	-	5,175	45,083	10,932	74,175	18%
436	TIF - River East Residential Area (NE Res)	5,583,681	-	3,105,948	2,131,789	-	2,477,733	56%
	<b>Total Tax Increment Financing Funds</b>	<b>41,782,944</b>	<b>356,640</b>	<b>11,454,827</b>	<b>13,020,672</b>	<b>8,497,929</b>	<b>21,830,188</b>	<b>48%</b>
<b>Redevelopment Funds</b>								
433	Redevelopment General	813,297	67,660	559,175	789,654	358,767	(104,646)	113%
439	Certified Technology Park	-	-	-	-	-	-	0%
452	2018 TIF Park Bond Capital	2,578,007	-	60,665	960,867	2,359,490	157,851	94%
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	0%
	<b>Total Redevelopment Funds</b>	<b>3,391,303</b>	<b>67,660</b>	<b>619,841</b>	<b>1,750,521</b>	<b>2,718,257</b>	<b>53,205</b>	<b>98%</b>
<b>Debt Service Funds</b>								
315	Airport 2003 Debt Reserve	40,000	196	3,248	8,000	-	36,752	8%
328	SBCDA 2003 Debt Reserve	50,000	328	5,431	13,375	-	44,569	11%
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%
	<b>Total Debt Service Funds</b>	<b>1,117,750</b>	<b>524</b>	<b>521,554</b>	<b>21,375</b>	<b>-</b>	<b>596,196</b>	<b>47%</b>
	<b>Total Redevelopment Commission Funds</b>	<b>46,291,997</b>	<b>424,824</b>	<b>12,596,222</b>	<b>14,792,567</b>	<b>11,216,186</b>	<b>22,479,589</b>	<b>51%</b>
	<b>Grand Total</b>	<b>439,607,367</b>	<b>31,629,117</b>	<b>145,269,097</b>	<b>145,349,030</b>	<b>52,769,717</b>	<b>241,568,551</b>	<b>45%</b>

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

City of South Bend  
Revenue by Type Report

Period Ending: May 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Taxes</b>															
<b>Property Taxes</b>															
Civil City	-	-	-	-	-	-	-	-	-	-	-	-	-	50,060,205	0%
TIF Districts	-	-	-	-	-	-	-	-	-	-	-	-	-	27,016,823	0%
<b>Sub Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	77,077,028	0%
<b>Local Income Tax</b>															
LIT Certified Shares	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	-	-	-	-	-	-	-	5,380,356	12,912,855	42%
LIT for Economic Development	1,059,543	1,048,889	1,048,889	1,048,889	1,048,889	-	-	-	-	-	-	-	5,255,098	12,714,514	41%
LIT for Public Safety	757,860	757,860	757,860	757,860	757,860	-	-	-	-	-	-	-	3,789,299	9,094,317	42%
LIT for Redevelopment	92	92	92	92	92	-	-	-	-	-	-	-	458	1,099	42%
LIT Additional - Supplemental Distrib	-	-	-	-	1,131,137	-	-	-	-	-	-	-	1,131,137	1,131,137	100%
<b>Sub Total</b>	2,893,565	2,882,911	2,882,911	2,882,911	4,014,048	-	-	-	-	-	-	-	15,556,348	35,853,922	43%
<b>Total Taxes</b>	<b>2,893,565</b>	<b>2,882,911</b>	<b>2,882,911</b>	<b>2,882,911</b>	<b>4,014,048</b>	-	-	-	-	-	-	-	<b>15,556,348</b>	<b>112,930,950</b>	<b>14%</b>
<b>Intergovernmental Revenue</b>															
<b>St Joseph County (Remitted by)</b>															
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%
<b>Sub Total</b>	540,187	-	-	191,500	-	-	-	-	-	-	-	-	731,687	5,785,834	13%
<b>State Shared Revenue</b>															
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	556,744	-	-	-	-	-	-	-	2,564,428	5,621,962	46%
Wheel Tax	140,003	110,670	174,810	199,428	237,634	-	-	-	-	-	-	-	862,545	2,000,000	43%
State Pension Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-	10,591,094	0%
<b>Sub Total</b>	674,076	611,147	696,152	778,553	794,378	-	-	-	-	-	-	-	3,554,307	18,810,797	19%
<b>Grants</b>															
Federal Grants	33,327	442,874	542,832	1,305,330	29,691,344	-	-	-	-	-	-	-	32,015,707	18,606,403	172%
State Grants	23,785	-	141,622	22,507	48,650	-	-	-	-	-	-	-	236,564	246,238	96%
<b>Sub Total</b>	57,112	442,874	684,454	1,327,837	29,739,994	-	-	-	-	-	-	-	32,252,271	18,852,641	171%
<b>Other Intergovernmental</b>															
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%
<b>Sub Total</b>	-	36,358	3,416	8,888	-	-	-	-	-	-	-	-	48,662	133,550	36%
<b>Total Intergovernmental Revenue</b>	<b>1,271,375</b>	<b>1,090,379</b>	<b>1,384,022</b>	<b>2,306,777</b>	<b>30,534,372</b>	-	-	-	-	-	-	-	<b>36,586,926</b>	<b>43,582,822</b>	<b>84%</b>
<b>Licenses &amp; Permits</b>															
<b>Business</b>															
Business Licenses	12,517	21,063	17,002	13,475	16,156	-	-	-	-	-	-	-	80,211	104,025	77%
Taxi Cab Licensing	21	55	55	370	870	-	-	-	-	-	-	-	1,371	2,700	51%
<b>Sub Total</b>	12,538	21,118	17,057	13,845	17,026	-	-	-	-	-	-	-	81,582	106,725	76%
<b>Nonbusiness</b>															
Lawn Parking	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Engineering	3,150	13,280	11,460	17,265	7,725	-	-	-	-	-	-	-	52,880	127,000	42%
Right-of-Way Closures	-	-	250	250	175	-	-	-	-	-	-	-	675	3,000	23%
Park Food Sales Permit	-	-	-	-	30	-	-	-	-	-	-	-	30	-	NA
Fire Dept-Building Plan Review	706	1,133	2,656	1,856	2,013	-	-	-	-	-	-	-	8,364	24,000	35%
Building Department	124,091	85,198	129,678	124,315	142,613	-	-	-	-	-	-	-	605,895	1,772,552	34%
SBARC - Pet Licenses	2,820	3,055	4,655	5,485	2,745	-	-	-	-	-	-	-	18,760	31,200	60%
<b>Sub Total</b>	130,767	102,666	148,699	149,171	155,301	-	-	-	-	-	-	-	686,604	1,967,752	35%
<b>Total Licenses &amp; Permits</b>	<b>143,305</b>	<b>123,784</b>	<b>165,756</b>	<b>163,015</b>	<b>172,326</b>	-	-	-	-	-	-	-	<b>768,186</b>	<b>2,074,477</b>	<b>37%</b>

City of South Bend  
Revenue by Type Report

Period Ending: May 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>General Government</b>															
Plan Commission Charges	-	350	650	350	500	-	-	-	-	-	-	-	1,850	4,100	45%
Copies of Public Records	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	0%
Blueprints/Copies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Historic Preserv Certificate of Approval	60	120	180	340	140	-	-	-	-	-	-	-	840	1,920	44%
IT Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>	60	470	830	690	640	-	-	-	-	-	-	-	2,690	7,220	37%
<b>Public Safety</b>															
Accident Report Copies	5,986	6,349	7,126	7,489	6,463	-	-	-	-	-	-	-	33,412	89,000	38%
Gun Permit Applications	6,641	4,758	6,790	7,082	4,102	-	-	-	-	-	-	-	29,373	45,000	65%
Traffic Signal Maintenance	13,457	13,457	-	73,065	47,908	-	-	-	-	-	-	-	147,888	224,670	66%
ND Special Event Coverage	-	-	-	-	30,990	-	-	-	-	-	-	-	30,990	150,000	21%
Regional Academy Tuition	-	8,400	1,950	7,600	1,500	-	-	-	-	-	-	-	19,450	20,000	97%
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	315,800	-	-	-	-	-	-	-	1,255,841	3,000,000	42%
Medicaid Reimbursements	-	-	-	590,368	-	-	-	-	-	-	-	-	590,368	443,000	133%
Neo Natal Revenue	-	-	126	(126)	-	-	-	-	-	-	-	-	-	-	NA
EMS for County	-	476,340	-	158,780	158,780	-	-	-	-	-	-	-	793,900	1,837,850	43%
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Crime Lab Services	813	2,369	1,963	1,400	450	-	-	-	-	-	-	-	6,994	-	NA
EMS Late Payment Interest	-	1,979	1,191	1,147	586	-	-	-	-	-	-	-	4,902	-	NA
Misc Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
<b>Sub Total</b>	277,303	733,603	239,819	1,128,113	566,580	-	-	-	-	-	-	-	2,945,417	5,975,020	49%
<b>Highways &amp; Streets</b>															
Sale of Signs/Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
<b>Sub Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	0%
<b>Culture &amp; Recreation</b>															
Morris Performing Arts Center	1,293	-	-	8,004	24,513	-	-	-	-	-	-	-	33,810	835,000	4%
Palais Royale Ballroom	14,903	5,530	21,902	7,256	5,852	-	-	-	-	-	-	-	55,443	150,400	37%
Parks & Recreation	197,197	107,814	228,135	233,107	301,986	-	-	-	-	-	-	-	1,068,238	2,731,450	39%
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Century Center	15,521	12,117	123,098	45,048	126,096	-	-	-	-	-	-	-	321,880	2,650,000	12%
<b>Sub Total</b>	228,914	125,460	373,136	293,415	458,446	-	-	-	-	-	-	-	1,479,371	6,396,850	23%
<b>Health - Animal Care &amp; Control</b>															
Pet Impound Reclaim Fee	210	145	405	945	525	-	-	-	-	-	-	-	2,230	6,300	35%
Pet Adoption Fees	1,386	1,707	1,110	2,044	1,044	-	-	-	-	-	-	-	7,291	32,000	23%
Pick Up Fees	40	-	-	50	120	-	-	-	-	-	-	-	210	550	38%
Pet Micro Chipping	300	110	320	580	340	-	-	-	-	-	-	-	1,650	3,325	50%
Vet Expenses	190	65	247	630	288	-	-	-	-	-	-	-	1,421	2,025	70%
Pet Euthanasia	20	20	20	20	20	-	-	-	-	-	-	-	100	-	NA
Animal Surrenders	460	280	1,000	880	720	-	-	-	-	-	-	-	3,340	8,000	42%
Cremation	348	-	51	178	483	-	-	-	-	-	-	-	1,060	525	202%
Rabies Specimin Prep	-	-	60	-	30	-	-	-	-	-	-	-	90	525	17%
<b>Sub Total</b>	2,954	2,327	3,213	5,327	3,570	-	-	-	-	-	-	-	17,391	53,250	33%

City of South Bend  
Revenue by Type Report

Period Ending: May 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>Other</b>															
DCI Staff Contracts	6,500	485,527	121,664	50,732	54,770	-	-	-	-	-	-	-	719,192	840,146	86%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	102,331	62,416	73,522	81,091	57,128	-	-	-	-	-	-	-	376,487	900,000	42%
Parking-Century Center	1,280	1,125	14,860	3,460	5,355	-	-	-	-	-	-	-	26,080	100,000	26%
Central Services-Internal Customers	498,636	475,798	630,557	540,064	482,750	-	-	-	-	-	-	-	2,627,805	7,931,504	33%
Central Services-External Customers	18,366	29,893	29,647	-	58,183	-	-	-	-	-	-	-	136,088	674,199	20%
Employee & Employer Assessments	1,350,100	1,325,420	1,353,323	1,332,060	1,345,076	-	-	-	-	-	-	-	6,705,978	16,280,231	41%
<b>Sub Total</b>	<b>1,977,212</b>	<b>2,380,179</b>	<b>2,223,573</b>	<b>2,007,407</b>	<b>2,003,261</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,591,631</b>	<b>26,761,080</b>	<b>40%</b>
<b>Sanitation</b>															
Trash Collection/Residential	566,808	444,281	437,845	438,116	438,472	-	-	-	-	-	-	-	2,325,522	4,473,200	52%
Trash Collection/Commercial	12,966	9,090	9,055	9,248	9,259	-	-	-	-	-	-	-	49,618	92,987	53%
Trash Collection/Apt 2 Units	4,648	3,825	3,639	3,777	3,808	-	-	-	-	-	-	-	19,697	44,200	45%
Trash Collection/Apt 3 Units	2,329	1,742	1,706	1,706	1,740	-	-	-	-	-	-	-	9,223	21,100	44%
Trash Collection/Apt 4 Units	2,485	2,166	2,134	2,111	2,104	-	-	-	-	-	-	-	11,000	24,000	46%
Trash Collection/Seniors	17,551	96	300	258	228	-	-	-	-	-	-	-	18,434	340,000	5%
Trash Collection/Special Pickup	2,700	1,760	2,638	3,080	1,880	-	-	-	-	-	-	-	12,058	32,000	38%
Trash Collection/Yard Waste Pickup	-	-	90	130	20	-	-	-	-	-	-	-	240	250	96%
Misc/Additional Trash Totes	15,049	(1,344)	(441)	86	(303)	-	-	-	-	-	-	-	13,047	162,000	8%
Misc/Return Trip Customer Error	2,525	1,530	1,730	1,110	880	-	-	-	-	-	-	-	7,775	5,000	156%
Misc/Contamination Fee	-	-	-	10	200	-	-	-	-	-	-	-	210	500	42%
Misc/Tote Replacement Fee	400	300	400	250	334	-	-	-	-	-	-	-	1,684	3,000	56%
Misc/Trash Start Fee	5,104	2,810	3,570	4,100	3,960	-	-	-	-	-	-	-	19,544	48,000	41%
Misc/Yard Waste Totes	-	-	2	35,442	36,624	-	-	-	-	-	-	-	72,068	260,000	28%
<b>Sub Total</b>	<b>632,564</b>	<b>466,256</b>	<b>462,668</b>	<b>499,424</b>	<b>499,208</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,560,121</b>	<b>5,506,237</b>	<b>46%</b>
<b>Utilities - Water</b>															
Metered Sales/Residential	899,835	604,003	651,414	621,685	646,183	-	-	-	-	-	-	-	3,423,120	7,994,505	43%
Metered Sales/Commercial	245,452	172,629	187,410	189,675	188,311	-	-	-	-	-	-	-	983,477	2,536,515	39%
Metered Sales/Industrial	35,083	18,277	43,275	27,680	29,198	-	-	-	-	-	-	-	153,513	485,540	32%
Metered Sales/Multi Family	131,843	96,662	108,130	106,551	99,960	-	-	-	-	-	-	-	543,146	1,211,773	45%
Bulk Sales/Olive St	29	29	-	-	-	-	-	-	-	-	-	-	58	7,000	1%
Metered Sales/Institution	13,811	10,230	9,261	9,961	10,460	-	-	-	-	-	-	-	53,722	131,355	41%
Public Fire Protection	256,006	218,316	216,704	264,338	215,048	-	-	-	-	-	-	-	1,170,412	2,553,185	46%
Private Fire Protection	(2,112)	37,839	38,077	37,978	37,755	-	-	-	-	-	-	-	149,537	480,120	31%
Sales to Public Authorities	39,481	34,170	32,054	28,557	31,920	-	-	-	-	-	-	-	166,181	282,805	59%
Irrigation Sales	14,502	3,152	1,548	8,995	145,954	-	-	-	-	-	-	-	174,151	1,354,840	13%
Other Water/Misc Service	18,645	9,884	13,544	14,714	35,316	-	-	-	-	-	-	-	92,103	465,500	20%
Backflow Prevention Insp.	17,675	22,725	20,275	10,125	6,750	-	-	-	-	-	-	-	77,550	159,200	49%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	1,350	-	434	-	-	-	-	-	-	-	-	-	1,784	16,200	11%
Revenue From Cut Off Fees	-	150	375	525	525	-	-	-	-	-	-	-	1,575	5,000	32%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	44,000	0%
Water Leak Insurance	119,606	89,335	88,159	88,064	88,074	-	-	-	-	-	-	-	473,238	1,041,115	45%
System Development Fee	444	62,423	3,001	7,703	14,971	-	-	-	-	-	-	-	88,541	210,000	42%
<b>Sub Total</b>	<b>1,791,649</b>	<b>1,379,824</b>	<b>1,413,660</b>	<b>1,416,551</b>	<b>1,550,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,552,107</b>	<b>18,978,653</b>	<b>40%</b>

City of South Bend  
Revenue by Type Report

Period Ending: May 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>Utilities - Sewage</b>															
Metered Sales/Residential	2,306,914	1,744,705	1,735,503	1,713,690	1,719,599	-	-	-	-	-	-	-	9,220,412	19,280,912	48%
Metered Sales/Commercial	722,542	628,267	567,277	602,329	624,001	-	-	-	-	-	-	-	3,144,415	7,285,095	43%
Metered Sales/Industrial	364,003	464,185	406,552	419,021	489,756	-	-	-	-	-	-	-	2,143,517	5,194,000	41%
Metered Sales/Multi Family	297,204	257,940	262,684	254,823	256,118	-	-	-	-	-	-	-	1,328,769	3,031,160	44%
Metered Sales/Institution	32,407	25,676	26,010	25,117	25,884	-	-	-	-	-	-	-	135,094	288,120	47%
Sales to Public Authority	90,872	70,069	76,152	73,872	74,470	-	-	-	-	-	-	-	385,434	1,081,410	36%
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	3,763	-	-	-	-	-	-	-	16,118	22,116	73%
Organic Resources	16,991	150	14,556	6,661	5,675	-	-	-	-	-	-	-	44,033	59,780	74%
Laboratory Service Fees	-	15	-	-	160	-	-	-	-	-	-	-	175	1,500	12%
Discharge Permit Fees	3,500	1,750	-	-	2,500	-	-	-	-	-	-	-	7,750	5,500	141%
System Development Fee	1,069	151,503	10,324	18,568	23,754	-	-	-	-	-	-	-	205,217	294,000	70%
Sewer Repair Insurance	65,905	49,318	48,696	48,653	48,436	-	-	-	-	-	-	-	261,008	579,500	45%
Sewer Repair Deductible	10,271	6,217	11,765	7,149	8,249	-	-	-	-	-	-	-	43,651	65,605	67%
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	85,806	-	-	-	-	-	-	-	461,897	1,020,677	45%
Organic Resources-Mulch/Compost	35	-	6,946	12,682	13,460	-	-	-	-	-	-	-	33,124	51,940	64%
Clean Air/ReLeaf	51,483	38,089	37,556	37,531	37,588	-	-	-	-	-	-	-	202,246	451,610	45%
<b>Sub Total</b>	<b>4,118,473</b>	<b>3,520,208</b>	<b>3,290,442</b>	<b>3,309,178</b>	<b>3,419,218</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,657,519</b>	<b>39,525,017</b>	<b>45%</b>
<b>Total Charges for Services</b>	<b>9,029,129</b>	<b>8,608,326</b>	<b>8,007,341</b>	<b>8,660,106</b>	<b>8,501,346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,806,247</b>	<b>103,211,327</b>	<b>41%</b>
<b>Fines, Forfeitures, &amp; Fees</b>															
<b>General</b>															
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	0%
Bad Checks Fines	11	20	10	12	24	-	-	-	-	-	-	-	77	725	11%
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	2,300	-	-	-	-	-	-	-	9,250	18,480	50%
Zoning Appeals Application Fee	650	125	700	1,425	1,625	-	-	-	-	-	-	-	4,525	12,360	37%
Zoning Admin Fees	1,100	750	1,050	1,600	1,300	-	-	-	-	-	-	-	5,800	8,000	73%
Zoning Admin Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Tax Abatement Admin Fees	-	-	2,913	1,956	-	-	-	-	-	-	-	-	4,869	15,000	32%
Test Filling Fees	50	200	250	200	150	-	-	-	-	-	-	-	850	-	NA
Econ Dev-CDBG Loan Late Fees	-	-	-	10	-	-	-	-	-	-	-	-	10	-	NA
<b>Sub Total</b>	<b>2,061</b>	<b>5,139</b>	<b>6,523</b>	<b>8,925</b>	<b>5,399</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,047</b>	<b>75,565</b>	<b>37%</b>
<b>Code Enforcement</b>															
Vacant Bldg Registration	-	-	-	-	-	-	-	-	-	-	-	-	-	12,900	0%
Landlord Registration Fee	20	5	-	5	-	-	-	-	-	-	-	-	30	-	NA
Rental Unit Safety Fees	-	-	-	-	750	-	-	-	-	-	-	-	750	100,000	1%
Demolition & Boarding	3,098	4,325	4,317	4,378	1,371	-	-	-	-	-	-	-	17,489	98,200	18%
Collections	449	2,491	2,008	1,250	-	-	-	-	-	-	-	-	6,198	3,600	172%
Environmental Violations	24,439	10,500	22,026	14,383	10,002	-	-	-	-	-	-	-	81,349	131,000	62%
Ordinance Violation	650	-	2,900	7,600	2,411	-	-	-	-	-	-	-	13,561	48,400	28%
Animal Ordinance Violation	19,610	28,495	(44,295)	2,017	550	-	-	-	-	-	-	-	6,377	-	NA
Forfeitures-Civil Penalties	425	1,038	985	10,012	250	-	-	-	-	-	-	-	12,710	121,000	11%
<b>Sub Total</b>	<b>48,690</b>	<b>46,854</b>	<b>(12,058)</b>	<b>39,645</b>	<b>15,333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>138,464</b>	<b>515,100</b>	<b>27%</b>

City of South Bend  
Revenue by Type Report

Period Ending: May 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Fines, Forfeitures, &amp; Fees</b>															
<b>Parking</b>															
Street Parking Fines	2,761	2,432	4,140	6,436	3,815	-	-	-	-	-	-	-	19,585	61,300	32%
<b>Public Safety</b>															
False Alarms Fine	4,173	11,366	3,712	2,023	2,512	-	-	-	-	-	-	-	23,786	100,000	24%
Noise Ordinance	115	95	70	20	2,986	-	-	-	-	-	-	-	3,286	1,000	329%
Curfew Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	200	0%
Impound Towing Fees	530	620	740	570	610	-	-	-	-	-	-	-	3,070	10,000	31%
<b>Sub Total</b>	<b>4,818</b>	<b>12,081</b>	<b>4,522</b>	<b>2,613</b>	<b>6,108</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,142</b>	<b>111,200</b>	<b>27%</b>
<b>Total Fines, Forfeitures, &amp; Fees</b>	<b>58,330</b>	<b>66,506</b>	<b>3,127</b>	<b>57,619</b>	<b>30,655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>216,237</b>	<b>763,165</b>	<b>28%</b>
<b>Other Income</b>															
<b>Miscellaneous Revenue</b>															
Miscellaneous Revenue	51,848	106,822	37,233	100,461	26,239	-	-	-	-	-	-	-	322,603	235,020	137%
Sale of Scrap Metal	3,876	2,116	3,590	1,476	1,623	-	-	-	-	-	-	-	12,682	23,442	54%
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%
<b>Sub Total</b>	<b>64,427</b>	<b>116,846</b>	<b>58,826</b>	<b>155,405</b>	<b>27,862</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>423,367</b>	<b>442,530</b>	<b>96%</b>
<b>Bank Account Interest</b>	<b>247,262</b>	<b>74,427</b>	<b>67,151</b>	<b>385,080</b>	<b>47,893</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>821,813</b>	<b>2,421,017</b>	<b>34%</b>
<b>Rental of Property</b>	<b>2,047</b>	<b>20,300</b>	<b>20,761</b>	<b>7,063</b>	<b>23,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>73,957</b>	<b>121,387</b>	<b>61%</b>
<b>Donations</b>	<b>548,608</b>	<b>1,502</b>	<b>609,311</b>	<b>994</b>	<b>1,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,161,630</b>	<b>3,849,306</b>	<b>30%</b>
<b>3rd Party Revenue</b>															
Cable TV Franchise Fees	-	-	162,574	-	169,473	-	-	-	-	-	-	-	332,047	700,000	47%
AT&T Franchise Fees	-	-	-	35,160	-	-	-	-	-	-	-	-	35,160	135,000	26%
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>162,574</b>	<b>35,160</b>	<b>169,473</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>367,207</b>	<b>835,000</b>	<b>44%</b>
<b>Total Other Income</b>	<b>862,344</b>	<b>213,075</b>	<b>918,624</b>	<b>583,702</b>	<b>270,229</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,847,974</b>	<b>7,669,240</b>	<b>37%</b>
<b>Reimbursements</b>															
Miscellaneous Reimbursements	645	9,160	3,926	(96,588)	5,405	-	-	-	-	-	-	-	(77,452)	20,250	-382%
Insurance Claim	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	0%
IT Services	6,471	6,377	6,471	6,471	6,471	-	-	-	-	-	-	-	32,259	77,647	42%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	0%
Lamppost Program	-	-	-	1,350	1,800	-	-	-	-	-	-	-	3,150	-	NA
Energy Rebates	-	-	-	-	77,120	-	-	-	-	-	-	-	77,120	45,000	171%
Repair Reimbursement	75	-	75	8,604	-	-	-	-	-	-	-	-	8,754	-	NA
Salary/Overtime Reimb	2,574	9,900	8,421	3,140	9,489	-	-	-	-	-	-	-	33,523	387,000	9%
Diesel Tax Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Pharmacy Rebates	-	340,848	31,192	30,441	198,970	-	-	-	-	-	-	-	601,450	375,000	160%
Beck's Lake Reimbursement	-	-	8,114	-	-	-	-	-	-	-	-	-	8,114	-	NA
EPA Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Total Reimbursements</b>	<b>9,764</b>	<b>366,284</b>	<b>58,200</b>	<b>(46,582)</b>	<b>299,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>686,919</b>	<b>996,697</b>	<b>69%</b>

City of South Bend  
Revenue by Type Report

Period Ending: May 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Other Sources</b>															
<b>Interfund Transfers &amp; Fixed Cost Allocations</b>															
Interfund Transfers In	6,435,249	3,433,527	3,548,093	3,444,470	11,274,105	-	-	-	-	-	-	-	28,135,444	56,357,468	50%
PILOT	512,861	512,860	512,860	512,860	512,860	-	-	-	-	-	-	-	2,564,301	6,154,321	42%
Administration Cost Allocation	696,661	696,674	696,674	696,674	696,674	-	-	-	-	-	-	-	3,483,357	8,360,075	42%
IT Cost Allocation	760,815	760,821	760,821	760,821	760,821	-	-	-	-	-	-	-	3,804,099	9,129,846	42%
Liability Insurance Allocation	272,054	272,086	272,086	272,086	272,086	-	-	-	-	-	-	-	1,360,398	3,265,000	42%
Payroll Cost Allocation	206,352	206,348	206,348	206,348	206,348	-	-	-	-	-	-	-	1,031,744	2,506,180	41%
Facilities Management Allocation	10,818	10,797	10,797	10,797	10,797	-	-	-	-	-	-	-	54,006	129,585	42%
Utility Customer Service Mgmt Allocatio	147,022	147,019	147,019	147,019	147,019	-	-	-	-	-	-	-	735,098	1,764,231	42%
<b>Sub Total</b>	<b>9,041,832</b>	<b>6,040,132</b>	<b>6,154,698</b>	<b>6,051,075</b>	<b>13,880,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,168,447</b>	<b>87,666,706</b>	<b>47%</b>
<b>Sale of Assets</b>															
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%
<b>Sub Total</b>	<b>1,000</b>	<b>24,993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,993</b>	<b>123,000</b>	<b>21%</b>
<b>Issuance of Debt</b>															
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Bond Proceeds	-	-	-	76,100	7,533,900	-	-	-	-	-	-	-	7,610,000	7,610,000	100%
Premium on Bonds	-	-	-	-	1,250,022	-	-	-	-	-	-	-	1,250,022	1,250,022	100%
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76,100</b>	<b>8,783,922</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,860,022</b>	<b>8,860,022</b>	<b>100%</b>
<b>Refunds</b>															
Refunds	273	3,622	5,874	60,359	13,007	-	-	-	-	-	-	-	83,135	-	NA
Specific Stop Loss	-	-	-	133,739	3,884	-	-	-	-	-	-	-	137,622	10,000	1376%
Utility Receipts Tax Refund	-	-	-	10,695	-	-	-	-	-	-	-	-	10,695	10,695	100%
<b>Sub Total</b>	<b>273</b>	<b>3,622</b>	<b>5,874</b>	<b>204,793</b>	<b>16,891</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>231,452</b>	<b>20,695</b>	<b>1118%</b>
<b>Other</b>															
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	443	-	-	-	-	-	-	-	10,335	31,996	32%
Other Loan - Interest Income	-	-	-	417	97,760	-	-	-	-	-	-	-	98,177	202,300	49%
<b>Sub Total</b>	<b>6,429</b>	<b>252,595</b>	<b>611</b>	<b>9,339</b>	<b>98,202</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>367,176</b>	<b>751,625</b>	<b>49%</b>
<b>Total Other Sources</b>	<b>9,049,534</b>	<b>6,321,342</b>	<b>6,161,183</b>	<b>6,341,306</b>	<b>22,779,725</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,653,091</b>	<b>97,422,048</b>	<b>52%</b>
<b>Revenue Total</b>	<b>23,317,346</b>	<b>19,672,607</b>	<b>19,581,165</b>	<b>20,948,855</b>	<b>66,601,955</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,121,927</b>	<b>368,650,726</b>	<b>41%</b>



City of South Bend  
Expenditures by Activity

Period Ending: May 31, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>General Fund</b>																
<b>General Government</b>																
Mayor	101	73,215	65,435	75,228	98,307	74,555	-	-	-	-	-	-	-	386,740	1,006,485	38%
Community Initiatives	101	14,825	28,771	350,437	34,534	87,780	-	-	-	-	-	-	-	516,346	1,290,881	40%
Clerk	101	52,635	54,274	45,970	59,562	48,108	-	-	-	-	-	-	-	260,549	668,839	39%
Community Police Review Office	101	-	-	-	-	-	-	-	-	-	-	-	-	-	123,530	0%
Common Council	101	27,616	55,413	34,572	51,579	54,178	-	-	-	-	-	-	-	223,358	737,921	30%
General City	101	-	-	43,000	-	-	-	-	-	-	-	-	-	43,000	43,000	100%
Controller' Office	101	162,116	161,321	180,742	214,656	153,328	-	-	-	-	-	-	-	872,163	2,308,428	38%
Human Resources	101	55,358	49,024	54,884	74,531	44,468	-	-	-	-	-	-	-	278,265	735,444	38%
Diversity & Inclusion	101	31,137	32,682	29,936	44,969	43,126	-	-	-	-	-	-	-	181,850	700,014	26%
Human Rights	101	19,745	22,471	21,853	25,909	18,181	-	-	-	-	-	-	-	108,159	438,995	25%
Legal	101	118,717	115,419	123,427	152,534	123,126	-	-	-	-	-	-	-	633,223	1,559,166	41%
<b>Sub Total</b>		<b>555,364</b>	<b>584,810</b>	<b>960,050</b>	<b>756,581</b>	<b>646,849</b>	-	-	-	-	-	-	-	<b>3,503,654</b>	<b>9,612,703</b>	<b>36%</b>
<b>Public Works</b>																
Engineering	101	262,290	251,902	235,407	311,482	229,537	-	-	-	-	-	-	-	1,290,617	3,516,584	37%
Office of Sustainability	101	1,677	1,679	1,679	4,679	1,679	-	-	-	-	-	-	-	11,393	226,136	5%
AmenCorps Grant Program	101	22,699	22,800	22,938	32,103	24,899	-	-	-	-	-	-	-	125,438	431,824	29%
<b>Sub Total</b>		<b>286,666</b>	<b>276,380</b>	<b>260,024</b>	<b>348,264</b>	<b>256,114</b>	-	-	-	-	-	-	-	<b>1,427,448</b>	<b>4,174,544</b>	<b>34%</b>
<b>Public Safety</b>																
Police	101	2,463,331	2,335,463	2,420,377	3,026,710	2,248,136	-	-	-	-	-	-	-	12,494,017	30,712,105	41%
Crime Lab	101	54,445	56,520	50,186	62,916	51,419	-	-	-	-	-	-	-	275,487	798,425	35%
Fire	101	2,114,952	1,946,682	2,061,821	2,782,873	1,961,237	-	-	-	-	-	-	-	10,867,565	26,552,821	41%
EMS	101	64,246	63,033	54,728	60,370	53,689	-	-	-	-	-	-	-	296,066	816,358	36%
Fire Training Center	101	2,553	-	2,364	794	2,894	-	-	-	-	-	-	-	8,605	148,000	6%
<b>Sub Total</b>		<b>4,699,527</b>	<b>4,401,697</b>	<b>4,589,476</b>	<b>5,933,664</b>	<b>4,317,376</b>	-	-	-	-	-	-	-	<b>23,941,739</b>	<b>59,027,708</b>	<b>41%</b>
<b>Arts &amp; Culture</b>																
Morris PAC	101	76,560	68,405	81,945	108,769	82,116	-	-	-	-	-	-	-	417,795	1,388,573	30%
Palais Royale	101	17,172	9,582	13,544	13,554	9,912	-	-	-	-	-	-	-	63,764	225,756	28%
<b>Sub Total</b>		<b>93,731</b>	<b>77,987</b>	<b>95,489</b>	<b>122,323</b>	<b>92,028</b>	-	-	-	-	-	-	-	<b>481,559</b>	<b>1,614,330</b>	<b>30%</b>
<b>Total General Fund</b>		<b>5,635,288</b>	<b>5,340,875</b>	<b>5,905,038</b>	<b>7,160,831</b>	<b>5,312,367</b>	-	-	-	-	-	-	-	<b>29,354,400</b>	<b>74,429,285</b>	<b>39%</b>

<b>Venues, Parks &amp; Arts</b>																
<b>Parks &amp; Recreation</b>																
Park Administration	201	137,889	120,770	112,863	131,681	128,165	-	-	-	-	-	-	-	631,368	1,601,596	39%
Park Maintenance	201	547,125	484,603	510,762	737,946	558,862	-	-	-	-	-	-	-	2,839,298	7,278,444	39%
Golf Courses	201	106,682	75,818	173,233	153,247	188,450	-	-	-	-	-	-	-	697,430	1,539,486	45%
Recreation	201	288,470	161,421	170,904	201,063	217,160	-	-	-	-	-	-	-	1,039,018	2,954,292	35%
Marketing & Events	201	66,132	62,736	73,805	100,835	77,530	-	-	-	-	-	-	-	381,038	1,134,983	34%
Park Projects & Capital	201	9,616	99,009	469	688	29,778	-	-	-	-	-	-	-	139,558	397,131	35%
Potawatomi Zoo	201	350,161	164	164	350,164	164	-	-	-	-	-	-	-	700,817	701,965	100%
Park Debt	201	-	-	-	4,400	-	-	-	-	-	-	-	-	4,400	5,000	88%
Morris Palais Marketing	273	-	-	-	-	832	-	-	-	-	-	-	-	832	29,984	3%
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
<b>Sub Total</b>		<b>1,506,076</b>	<b>1,004,520</b>	<b>1,042,200</b>	<b>1,680,023</b>	<b>1,200,940</b>	-	-	-	-	-	-	-	<b>6,433,759</b>	<b>15,874,506</b>	<b>41%</b>
<b>Parking Garages</b>																
Parking Enforcement	601	332	330	330	310	330	-	-	-	-	-	-	-	1,632	13,962	12%
Parking General Operations	601	78,489	7,229	9,626	7,659	12,846	-	-	-	-	-	-	-	115,849	573,152	20%
Main Street Garage	601	6,826	9,655	5,620	20,814	19,580	-	-	-	-	-	-	-	62,496	234,971	27%
Leighton Plaza Garage	601	11,792	10,486	7,574	12,867	7,740	-	-	-	-	-	-	-	50,459	238,578	21%
Wayne Street Garage	601	6,499	6,695	5,564	7,477	5,333	-	-	-	-	-	-	-	31,568	180,232	18%
Eddy St Commons Garage	601	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		<b>103,939</b>	<b>34,395</b>	<b>28,714</b>	<b>49,126</b>	<b>45,830</b>	-	-	-	-	-	-	-	<b>262,004</b>	<b>1,240,895</b>	<b>21%</b>

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Century Center</b>																
Century Center Operations	670	185,124	199,434	202,628	239,672	215,221	-	-	-	-	-	-	-	1,042,079	4,233,454	25%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Century Center Energy Saving	672	-	-	-	203,185	-	-	-	-	-	-	-	-	203,185	406,711	50%
<b>Sub Total</b>		185,124	199,434	202,628	442,857	215,221	-	-	-	-	-	-	-	1,245,264	4,640,165	27%
<b>Total Venues, Parks &amp; Arts</b>		<b>1,795,139</b>	<b>1,238,349</b>	<b>1,273,542</b>	<b>2,172,007</b>	<b>1,461,991</b>	-	-	-	-	-	-	-	<b>7,941,028</b>	<b>21,755,566</b>	<b>37%</b>
<b>Public Safety</b>																
<b>Police Department</b>																
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	3,529	-	-	-	-	-	-	-	228,405	332,330	69%
Public Safety Local Income Tax - Police	249	347,023	306,344	323,476	488,923	403,183	-	-	-	-	-	-	-	1,868,949	4,737,560	39%
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	10,696	-	-	-	-	-	-	-	44,594	118,033	38%
Drug Enforcement	299	-	-	-	-	-	-	-	-	-	-	-	-	-	28,500	0%
K-9 Unit	705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		514,331	389,678	348,995	542,847	417,408	-	-	-	-	-	-	-	2,213,260	5,381,716	41%
<b>Fire Department</b>																
Public Safety Local Income Tax - Fire	249	328,355	307,712	314,398	496,564	398,923	-	-	-	-	-	-	-	1,845,953	4,880,453	38%
Fire Department Capital	287	561,345	-	48,125	4,750	167,231	-	-	-	-	-	-	-	781,452	3,686,776	21%
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	9,479	-	-	-	-	-	-	-	17,920	92,300	19%
<b>Sub Total</b>		1,495,479	309,662	364,767	506,862	575,633	-	-	-	-	-	-	-	3,252,403	9,376,744	35%
<b>Total Public Safety</b>		<b>2,009,810</b>	<b>699,340</b>	<b>713,762</b>	<b>1,049,709</b>	<b>993,041</b>	-	-	-	-	-	-	-	<b>5,465,663</b>	<b>14,758,460</b>	<b>37%</b>
<b>Public Works</b>																
<b>Streets</b>																
Motor Vehicle Highway	202	1,909,790	917,821	1,183,120	644,891	601,766	-	-	-	-	-	-	-	5,257,388	10,899,515	48%
Local Roads & Streets	251	369,450	249,783	313,567	261,492	492,375	-	-	-	-	-	-	-	1,686,667	4,829,250	35%
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	53,233	-	-	-	-	-	-	-	436,862	3,476,587	13%
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	45,155	-	-	-	-	-	-	-	224,784	634,287	35%
<b>Sub Total</b>		3,140,338	1,381,008	1,983,200	1,109,393	1,192,528	-	-	-	-	-	-	-	8,806,466	24,091,641	37%
<b>Solid Waste</b>																
Solid Waste Operations	610	412,061	350,113	736,836	591,302	551,143	-	-	-	-	-	-	-	2,641,455	6,539,740	40%
Solid Waste Capital	611	161,823	147,604	-	76,259	128,665	-	-	-	-	-	-	-	514,352	1,440,255	36%
<b>Sub Total</b>		573,884	497,717	736,836	667,561	679,808	-	-	-	-	-	-	-	3,155,807	7,979,995	40%
<b>Water Works</b>																
Water Works Operations	620	1,976,533	1,729,387	1,414,873	1,753,794	1,433,385	-	-	-	-	-	-	-	8,307,973	22,233,330	37%
Water Works Capital	622	128,880	6,134	73,444	42,292	30,128	-	-	-	-	-	-	-	280,878	6,264,442	4%
Water Works Deposit	624	1,138	360	327	1,899	240	-	-	-	-	-	-	-	3,963	17,381	23%
Water Works Sinking (Debt Service)	625	2	36	65	1,068	95	-	-	-	-	-	-	-	1,267	1,535,817	0%
Water Works Bond Reserve	626	1,251	392	357	2,074	262	-	-	-	-	-	-	-	4,337	20,000	22%
Water Works Oper & Maint Reserve	629	2,624	822	749	4,349	549	-	-	-	-	-	-	-	9,093	41,884	22%
<b>Sub Total</b>		2,110,429	1,737,131	1,489,816	1,805,476	1,464,659	-	-	-	-	-	-	-	8,607,510	30,112,854	29%

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Wastewater/Sewer/Organic Resources</b>																
Sewer Repair Insurance	640	49,434	87,137	53,150	76,879	29,934	-	-	-	-	-	-	-	296,533	662,402	45%
Sewer Division	641	638,176	461,187	407,204	1,661,137	384,570	-	-	-	-	-	-	-	3,552,273	8,765,680	41%
Concrete Crew	641	40,163	41,072	40,058	43,078	33,127	-	-	-	-	-	-	-	197,500	514,138	38%
Wastewater Operations	641	2,594,127	2,461,601	2,623,054	2,624,470	2,414,380	-	-	-	-	-	-	-	12,717,630	35,487,470	36%
Organic Resources	641	181,923	144,899	89,810	138,436	65,050	-	-	-	-	-	-	-	620,118	1,517,674	41%
Sewage Works Capital	642	38,486	-	-	332,694	1,071,582	-	-	-	-	-	-	-	1,442,763	13,278,180	11%
Sewage Works Oper & Maint Reserve	643	5,000	1,566	1,428	8,289	1,047	-	-	-	-	-	-	-	17,330	75,112	23%
Sewage Works Sinking (Debt Service)	649	-	-	-	1,850	756,833	-	-	-	-	-	-	-	758,683	7,694,771	10%
Sewage Works Customer Deposit	654	585	187	183	1,095	142	-	-	-	-	-	-	-	2,192	5,578	39%
<b>Sub Total</b>		<b>3,547,894</b>	<b>3,197,649</b>	<b>3,214,887</b>	<b>4,887,928</b>	<b>4,756,665</b>	-	-	-	-	-	-	-	<b>19,605,022</b>	<b>68,001,005</b>	<b>29%</b>
<b>Storm Water Fees</b>																
Storm Sewer Fund	667	23,535	42,547	74,799	2,402	10,528	-	-	-	-	-	-	-	153,811	1,789,594	9%
<b>Sub Total</b>		<b>23,535</b>	<b>42,547</b>	<b>74,799</b>	<b>2,402</b>	<b>10,528</b>	-	-	-	-	-	-	-	<b>153,811</b>	<b>1,789,594</b>	<b>9%</b>
<b>Total Public Works</b>		<b>9,396,080</b>	<b>6,856,051</b>	<b>7,499,538</b>	<b>8,472,760</b>	<b>8,104,188</b>	-	-	-	-	-	-	-	<b>40,328,617</b>	<b>131,975,089</b>	<b>31%</b>

<b>Department of Community Investment</b>																
Studebaker/Oliver Revitalizing Grant	209	9,540	4,200	6,794	21,159	7,805	-	-	-	-	-	-	-	49,498	59,671	83%
State Grant	210	-	-	18,003	-	-	-	-	-	-	-	-	-	18,003	84,517	21%
DCI Operating	211	257,023	258,754	310,110	355,536	251,364	-	-	-	-	-	-	-	1,432,787	4,105,558	35%
DCI Grants	212	164,339	190,486	53,005	177,225	143,633	-	-	-	-	-	-	-	728,688	9,006,825	8%
Unsafe Building	219	11,653	940	560	910	3,590	-	-	-	-	-	-	-	17,653	113,805	16%
Rental Units Regulation	221	14,919	14,919	14,920	20,781	14,921	-	-	-	-	-	-	-	80,459	368,577	22%
Neighborhood Code Enforcement	230	190,533	148,755	149,130	241,049	156,817	-	-	-	-	-	-	-	886,284	2,496,463	36%
Animal Care & Control	230	46,225	42,467	35,120	41,771	28,595	-	-	-	-	-	-	-	194,178	584,354	33%
NEAT Crew	230	68,401	79,080	75,733	92,562	76,424	-	-	-	-	-	-	-	392,199	1,009,609	39%
UDAG	410	6,000	-	-	6,000	-	-	-	-	-	-	-	-	12,000	24,000	50%
Building Dept Operations	600	145,412	125,164	159,575	140,902	114,362	-	-	-	-	-	-	-	685,415	1,669,946	41%
Industrial Revolving Fund	754	11,287	199,126	141,967	612,661	3,809	-	-	-	-	-	-	-	968,850	7,488,560	13%
<b>Total Dept of Community Investment</b>		<b>925,331</b>	<b>1,063,891</b>	<b>964,916</b>	<b>1,710,557</b>	<b>801,318</b>	-	-	-	-	-	-	-	<b>5,466,014</b>	<b>27,011,884</b>	<b>20%</b>

<b>Liability Insurance</b>																
Safety & Risk Management	226	2,348	1,915	5,354	1,802	1,832	-	-	-	-	-	-	-	13,251	67,374	20%
Business Insurance	226	26,242	-	41,575	4,708	24,632	-	-	-	-	-	-	-	97,158	895,000	11%
Liability Insurance	226	43,831	15,444	82,161	16,476	29,573	-	-	-	-	-	-	-	187,485	2,515,835	7%
Workers Compensation	226	57,343	99,567	78,221	218,172	44,574	-	-	-	-	-	-	-	497,877	1,273,753	39%
Catastrophic Events	226	213	22,840	-	-	1,215	-	-	-	-	-	-	-	24,268	40,321	60%
<b>Total Liability Insurance</b>		<b>129,977</b>	<b>139,766</b>	<b>207,310</b>	<b>241,158</b>	<b>101,827</b>	-	-	-	-	-	-	-	<b>820,038</b>	<b>4,792,282</b>	<b>17%</b>

<b>Central Services</b>																
Equipment Services	222	520,271	494,784	773,734	681,423	530,934	-	-	-	-	-	-	-	3,001,145	8,220,259	37%
Print Shop	222	835	835	835	-	-	-	-	-	-	-	-	-	2,504	3,340	75%
Radio Shop	222	19,443	25,577	22,892	21,690	14,077	-	-	-	-	-	-	-	103,679	268,992	39%
Building Maintenance	222	15,837	16,627	11,362	18,901	15,670	-	-	-	-	-	-	-	78,396	206,275	38%
Facilities Management	222	11,458	11,691	11,938	14,602	11,921	-	-	-	-	-	-	-	61,609	157,031	39%
Central Services Capital	224	-	7,500	72,763	4,245	-	-	-	-	-	-	-	-	84,508	128,212	66%
<b>Total Central Services</b>		<b>567,844</b>	<b>557,014</b>	<b>893,523</b>	<b>740,861</b>	<b>572,602</b>	-	-	-	-	-	-	-	<b>3,331,843</b>	<b>8,984,109</b>	<b>37%</b>

City of South Bend  
Expenditures by Activity

Period Ending: May 31, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Capital &amp; Debt Service Funds</b>																
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%
Local Income Tax - Certified Shares	404	1,098,936	1,245,315	755,069	680,226	576,414	-	-	-	-	-	-	-	4,355,961	14,936,396	29%
Cumulative Capital Development	406	28,103	26,958	-	48,541	107,261	-	-	-	-	-	-	-	210,863	397,118	53%
Cumulative Capital Improvement	407	21,850	21,845	21,845	21,845	21,845	-	-	-	-	-	-	-	109,230	262,145	42%
Local Income Tax - Economic Develop.	408	695,459	225,194	603,839	607,183	550,648	-	-	-	-	-	-	-	2,682,322	16,682,960	16%
2018 Fire Station #9 Bond Capital	451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2021 Infrastructure Bond Capital	455	-	-	-	-	141,172	-	-	-	-	-	-	-	141,172	8,601,026	2%
2017 Park Bond Capital	471	66,580	6,346	285,005	110,416	305,936	-	-	-	-	-	-	-	774,283	5,459,738	14%
Equipment / Vehicle Leasing	750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Redevelopment Authority Debt Service	752	-	1,231,478	-	-	364,950	-	-	-	-	-	-	-	1,596,428	2,858,669	56%
South Bend Building Corporation	755	-	1,445,278	647,198	-	8,860,022	-	-	-	-	-	-	-	10,952,498	11,167,727	98%
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%
<b>Total Capital &amp; Debt Service</b>		<b>2,666,927</b>	<b>5,986,664</b>	<b>2,312,956</b>	<b>1,469,860</b>	<b>10,928,247</b>	-	-	-	-	-	-	-	<b>23,364,654</b>	<b>65,724,037</b>	<b>36%</b>
<b>Other</b>																
<b>Internal Service Funds</b>																
IT / Innovation /311 Call Center	279	677,216	1,001,326	799,348	534,652	726,769	-	-	-	-	-	-	-	3,739,310	10,431,838	36%
Employee Benefits	711	837,113	1,677,279	1,811,791	1,337,862	1,093,830	-	-	-	-	-	-	-	6,757,876	18,740,402	36%
Unemployment Comp	713	13,632	5,737	44	2,648	8,524	-	-	-	-	-	-	-	30,585	55,000	56%
Parental Leave Fund	714	7,250	10,936	19,229	8,544	10,979	-	-	-	-	-	-	-	56,938	253,846	22%
<b>Sub Total</b>		<b>1,535,210</b>	<b>2,695,278</b>	<b>2,630,412</b>	<b>1,883,706</b>	<b>1,840,102</b>	-	-	-	-	-	-	-	<b>10,584,709</b>	<b>29,481,086</b>	<b>36%</b>
<b>Miscellaneous</b>																
Gift, Donation, Bequest	217	36,953	21,348	24,447	57,325	33,001	-	-	-	-	-	-	-	173,074	806,105	21%
Loss Recovery	227	69,630	-	-	-	-	-	-	-	-	-	-	-	69,630	69,630	100%
Human Rights Federal Grants	258	45,493	12,773	19,048	21,549	17,379	-	-	-	-	-	-	-	116,242	282,833	41%
American Rescue Plan	263	-	-	1,361	16,207	27,590	-	-	-	-	-	-	-	45,157	-	NA
COVID-19 Response	264	505,696	216,130	253,683	217,574	162,330	-	-	-	-	-	-	-	1,355,412	2,691,004	50%
<b>Sub Total</b>		<b>657,771</b>	<b>250,251</b>	<b>298,538</b>	<b>312,654</b>	<b>240,300</b>	-	-	-	-	-	-	-	<b>1,759,515</b>	<b>3,849,572</b>	<b>46%</b>
<b>Fiduciary Funds</b>																
Fire Pension	701	346,209	344,372	345,182	339,276	354,500	-	-	-	-	-	-	-	1,729,538	4,496,259	38%
Police Pension	702	515,145	521,956	499,533	496,414	493,810	-	-	-	-	-	-	-	2,526,858	6,057,740	42%
<b>Sub Total</b>		<b>861,354</b>	<b>866,328</b>	<b>844,715</b>	<b>835,690</b>	<b>848,310</b>	-	-	-	-	-	-	-	<b>4,256,396</b>	<b>10,553,999</b>	<b>40%</b>
<b>Total Other</b>		<b>3,054,335</b>	<b>3,811,857</b>	<b>3,773,665</b>	<b>3,032,050</b>	<b>2,928,712</b>	-	-	-	-	-	-	-	<b>16,600,620</b>	<b>43,884,658</b>	<b>38%</b>
<b>Total Civil City</b>		<b>26,180,730</b>	<b>25,693,807</b>	<b>23,544,251</b>	<b>26,049,794</b>	<b>31,204,293</b>	-	-	-	-	-	-	-	<b>132,672,875</b>	<b>393,315,370</b>	<b>34%</b>

City of South Bend  
Expenditures by Activity

Period Ending: May 31, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Redevelopment Commission Controlled Funds</b>																
<b>Tax Increment Financing Funds</b>																
TIF River West Development Area	324	4,666,480	137,511	1,797,876	455,153	127,309	-	-	-	-	-	-	-	7,184,329	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	2,229	-	-	-	-	-	-	-	544,813	3,216,913	17%
TIF Southside Development #1	430	174,680	47,514	111,784	51,365	227,102	-	-	-	-	-	-	-	612,445	5,018,516	12%
TIF Douglas Road	435	-	1,368	-	3,808	-	-	-	5,175	90,283	-	-	-	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%
<b>Sub Total</b>		6,891,106	510,679	2,115,453	1,580,950	356,640	-	-	-	-	-	-	-	11,454,827	41,782,944	27%
<b>Redevelopment Funds</b>																
Redevelopment General	433	23,995	302,724	150,846	13,950	67,660	-	-	-	-	-	-	-	559,175	813,297	69%
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
<b>Sub Total</b>		54,223	302,724	173,646	21,587	67,660	-	-	-	-	-	-	-	619,841	3,391,303	18%
<b>Debt Service Funds</b>																
Airport 2003 Debt Reserve	315	937	294	268	1,554	196	-	-	-	-	-	-	-	3,248	40,000	8%
SBCDA 2003 Debt Reserve	328	1,567	491	447	2,598	328	-	-	-	-	-	-	-	5,431	50,000	11%
2019 South Shore Double Tracking	352	-	512,875	-	-	-	-	-	-	-	-	-	-	512,875	1,027,750	50%
<b>Sub Total</b>		2,504	513,659	715	4,151	524	-	-	-	-	-	-	-	521,554	1,117,750	47%
<b>Total Redevelopment Funds</b>		<b>6,947,833</b>	<b>1,327,062</b>	<b>2,289,814</b>	<b>1,606,689</b>	<b>424,824</b>	-	-	-	-	-	-	-	<b>12,596,222</b>	<b>46,291,997</b>	<b>27%</b>
<b>Total Expenditures</b>		<b>33,128,564</b>	<b>27,020,869</b>	<b>25,834,065</b>	<b>27,656,483</b>	<b>31,629,117</b>	-	-	-	-	-	-	-	<b>145,269,097</b>	<b>439,607,367</b>	<b>33%</b>

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
<b>Civil City Debt</b>													
<b>Capital Leases</b>													
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
<b>Civil City Debt</b>													
<b>Capital Leases continued</b>													
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
<b>Total City Capital Lease Debt</b>							32,939,605	15,950,711	903,494	6,551,542	290,638	10,302,663	6,842,180
<b>Bonds</b>													
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
<b>Total City Bond Debt</b>							213,521,953	122,312,498	7,610,000	11,259,344	4,348,561	118,663,154	15,607,905
<b>Interfund Loan</b>													
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
<b>Total City Interfund Loan Debt</b>							8,450,579	2,609,773	-	701,037	66,291	1,908,735	767,328
<b>Loan Payable</b>													
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
<b>Total City Loan Payable Debt</b>							7,892,297	5,186,733	-	496,670	167,848	4,690,063	664,518
<b>Total Civil City Debt</b>							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
<b>Redevelopment Commission Debt</b>													
<b>Capital Leases</b>													
13	2006 Main/Colfax Garage - Transpo Lease (Parking Garage Purch)	2006	N/A	2025	324	Biannual	2,510,278	875,207	-	158,193	41,807	717,014	200,000
<b>Total Redevelopment Capital Lease Debt</b>							2,510,278	875,207	-	158,193	41,807	717,014	200,000
<b>Loans Payable</b>													
3	2001 Indiana Develop. Finance Authority (Bosch) - Nonforgivable	2001	N/A	2021	210	Qtrly	1,040,000	35,604	-	35,604	401	-	36,005
<b>Total Redevelopment Loan Payable Debt</b>							1,040,000	35,604	-	35,604	401	-	36,005
<b>Revenue Bonds</b>													
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
<b>Total Redevelopment Revenue Bond Debt</b>							130,695,000	81,505,000	-	7,255,000	2,978,146	74,250,000	10,233,146
<b>Total Redevelopment Commission Debt</b>							134,245,278	82,415,811	-	7,448,797	3,020,354	74,967,014	10,469,151
<b>Total Debt</b>							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	8	-	-	-	-	-	-	-
Community Initiatives	4	4	4	4	4	4	-	-	-	-	-	-	-
City Clerk	5	5	5	4	4	4	-	-	-	-	-	-	-
Community Police Review Board	1	-	-	-	-	-	-	-	-	-	-	-	-
Common Council	9	9	9	9	9	9	-	-	-	-	-	-	-
Controller's Office	22	21	19	20	20	20	-	-	-	-	-	-	-
Human Resources	7	6	6	5	5	6	-	-	-	-	-	-	-
Diversity & Inclusion	3	3	3	3	3	3	-	-	-	-	-	-	-
Human Rights	4	3	3	2	2	2	-	-	-	-	-	-	-
Legal Department	12	12	12	11	9	10	-	-	-	-	-	-	-
Engineering	24	24	23	24	24	23	-	-	-	-	-	-	-
Office of Sustainability	1	-	-	-	-	-	-	-	-	-	-	-	-
AmeriCorps Grant Program	2	1	1	1	1	1	-	-	-	-	-	-	-
Police Department	227	223	221	222	214	216	-	-	-	-	-	-	-
Police Crime Lab	7	6	6	6	6	6	-	-	-	-	-	-	-
Fire Department	216	212	212	221	212	209	-	-	-	-	-	-	-
EMS	4	4	4	4	4	4	-	-	-	-	-	-	-
Morris Performing Arts Center	10	8	9	9	9	9	-	-	-	-	-	-	-
	<b>566</b>	<b>548</b>	<b>544</b>	<b>552</b>	<b>534</b>	<b>534</b>	-	-	-	-	-	-	-

**201 - Parks & Recreation**

Administration	6	5	5	5	6	6	-	-	-	-	-	-	-
Maintenance	46	48	49	49	48	47	-	-	-	-	-	-	-
Golf Courses	8	8	8	7	7	7	-	-	-	-	-	-	-
Recreation	17	18	18	18	17	17	-	-	-	-	-	-	-
Marketing & Events	9	9	8	8	9	9	-	-	-	-	-	-	-
	<b>86</b>	<b>88</b>	<b>88</b>	<b>87</b>	<b>87</b>	<b>86</b>	-	-	-	-	-	-	-

**202/266 - Motor Vehicle Highway**

Streets/Traffic & Lighting	51	52	51	52	51	53	-	-	-	-	-	-	-
Curb & Sidewalk	8	7	7	8	8	8	-	-	-	-	-	-	-
	<b>59</b>	<b>59</b>	<b>58</b>	<b>60</b>	<b>59</b>	<b>61</b>	-	-	-	-	-	-	-

**211 - Department of Community Investment**

Community Investment	28	27	27	27	26	27	-	-	-	-	-	-	-
Historic Preservation	2	2	2	2	1	1	-	-	-	-	-	-	-
	<b>30</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>27</b>	<b>28</b>	-	-	-	-	-	-	-

**221 - Rental Units Regulation**

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

May 31, 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	26	-	-	-	-	-	-	-
Radio Shop	3	3	3	2	2	2	-	-	-	-	-	-	-
Building Maintenance	3	2	2	3	3	3	-	-	-	-	-	-	-
Facilities Management	1	1	1	1	1	1	-	-	-	-	-	-	-
	<b>38</b>	<b>32</b>	<b>33</b>	<b>32</b>	<b>32</b>	<b>32</b>	-	-	-	-	-	-	-

**230 - Code Enforcement Fund**

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

**249 - Public Safety LOIT**

Police Department	49	41	41	41	49	49	-	-	-	-	-	-	-
Fire Department	49	41	41	41	49	49	-	-	-	-	-	-	-
	<b>98</b>	<b>82</b>	<b>82</b>	<b>82</b>	<b>98</b>	<b>98</b>	-	-	-	-	-	-	-

**258 - Human Rights Federal Grants**

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

**279 - IT / Innovation / 311 Call Center**

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

**600 - Consolidated Building Fund**

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

Solid Waste	<b>24</b>	<b>24</b>	<b>24</b>	<b>23</b>	<b>22</b>	<b>22</b>	-	-	-	-	-	-	-
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**620 - Water Works**

Water Works	<b>67</b>	<b>61</b>	<b>61</b>	<b>63</b>	<b>62</b>	<b>60</b>	-	-	-	-	-	-	-
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**640 - Sewer Insurance**

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

May 31, 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	34	-	-	-	-	-	-	-
Concrete Crew	4	4	4	4	4	4	-	-	-	-	-	-	-
Wastewater	44	42	42	41	41	41	-	-	-	-	-	-	-
Organic Resources	6	6	6	6	6	6	-	-	-	-	-	-	-
	<b>89</b>	<b>87</b>	<b>86</b>	<b>85</b>	<b>86</b>	<b>85</b>	-	-	-	-	-	-	-

670 - Century Center

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

	<b>1,147</b>	<b>1,096</b>	<b>1,090</b>	<b>1,098</b>	<b>1,092</b>	<b>1,090</b>	-	-	-	-	-	-	-
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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	8	-	-	-	-	-	-	-
Community Initiatives	4	4	4	4	4	4	-	-	-	-	-	-	-
City Clerk	5	5	5	4	4	4	-	-	-	-	-	-	-
Community Police Review Board	1	-	-	-	-	-	-	-	-	-	-	-	-
Common Council	9	9	9	9	9	9	-	-	-	-	-	-	-
Controller's Office	22	21	19	20	20	20	-	-	-	-	-	-	-
Human Resources	7	6	6	5	5	6	-	-	-	-	-	-	-
Diversity & Inclusion	3	3	3	3	3	3	-	-	-	-	-	-	-
Human Rights	6	5	5	4	4	4	-	-	-	-	-	-	-
Legal Department	12	12	12	11	9	10	-	-	-	-	-	-	-
Central Services	38	32	33	32	32	32	-	-	-	-	-	-	-
	<b>115</b>	<b>104</b>	<b>103</b>	<b>99</b>	<b>98</b>	<b>100</b>	-	-	-	-	-	-	-

Public Works

Engineering	24	24	23	24	24	23	-	-	-	-	-	-	-
Office of Sustainability	1	-	-	-	-	-	-	-	-	-	-	-	-
AmeriCorps Grant Program	2	1	1	1	1	1	-	-	-	-	-	-	-
Streets & Sewers	100	100	98	100	100	101	-	-	-	-	-	-	-
Solid Waste	24	24	24	23	22	22	-	-	-	-	-	-	-
Wastewater	44	42	42	41	41	41	-	-	-	-	-	-	-
Organic Resources	6	6	6	6	6	6	-	-	-	-	-	-	-
Water Works	67	61	61	63	62	60	-	-	-	-	-	-	-
	<b>268</b>	<b>258</b>	<b>255</b>	<b>258</b>	<b>256</b>	<b>254</b>	-	-	-	-	-	-	-

City of South Bend  
Staffing Headcount

May 31, 2021

Full-Time Staffing Summary by Activity

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Public Safety</b>													
Police - Sworn Officers	232	226	225	220	220	222	-	-	-	-	-	-	-
Police - Civilians	43	40	40	42	42	42	-	-	-	-	-	-	-
Police - Police Recruit	8	4	3	7	7	7	-	-	-	-	-	-	-
Fire/EMS - Sworn Firefighters	256	250	250	250	249	247	-	-	-	-	-	-	-
Fire/EMS - Civilians	7	7	7	7	7	7	-	-	-	-	-	-	-
Fire/EMS - Fire Recruits	6	-	-	9	9	8	-	-	-	-	-	-	-
	<b>552</b>	<b>527</b>	<b>525</b>	<b>535</b>	<b>534</b>	<b>533</b>	-	-	-	-	-	-	-
<b>Venues, Parks &amp; Arts</b>													
Parks & Recreation	86	88	88	87	87	86	-	-	-	-	-	-	-
Morris Performing Arts Center	10	8	9	9	9	9	-	-	-	-	-	-	-
Century Center	7	5	5	5	5	5	-	-	-	-	-	-	-
	<b>103</b>	<b>101</b>	<b>102</b>	<b>101</b>	<b>101</b>	<b>100</b>	-	-	-	-	-	-	-
<b>Department of Community Investment</b>													
Community Investment	30	29	29	29	27	28	-	-	-	-	-	-	-
Code Enforcement	34	34	33	33	33	33	-	-	-	-	-	-	-
Building Department	15	14	14	14	14	14	-	-	-	-	-	-	-
	<b>79</b>	<b>77</b>	<b>76</b>	<b>76</b>	<b>74</b>	<b>75</b>	-	-	-	-	-	-	-
<b>Department of Innovation &amp; Technology</b>													
	<b>30</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>28</b>	-	-	-	-	-	-	-
<b>Total Full-Time Employees by Activity</b>	<b>1,147</b>	<b>1,096</b>	<b>1,090</b>	<b>1,098</b>	<b>1,092</b>	<b>1,090</b>	-	-	-	-	-	-	-

Part-Time Staffing Summary by Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>101 - General Fund</b>												
Legal Department		1	1	1	1	1	-	-	-	-	-	-
Engineering		1	1	1	1	1	-	-	-	-	-	-
Police Department		17	18	20	20	20	-	-	-	-	-	-
Police Crime Lab		1	1	2	2	2	-	-	-	-	-	-
Fire Department		1	1	1	1	1	-	-	-	-	-	-
Morris Performing Arts Center		5	5	4	4	4	-	-	-	-	-	-
	<b>26</b>	<b>27</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	-	-	-	-	-	-
<b>201 - Parks &amp; Recreation</b>												
Maintenance		17	18	21	19	20	-	-	-	-	-	-
Golf Courses		40	40	51	51	57	-	-	-	-	-	-
Recreation		23	23	24	24	24	-	-	-	-	-	-
Marketing & Events		-	-	1	1	1	-	-	-	-	-	-
	<b>80</b>	<b>81</b>	<b>97</b>	<b>95</b>	<b>102</b>	<b>102</b>	-	-	-	-	-	-

City of South Bend  
Staffing Headcount

May 31, 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	1	-	-	-	-	-	-	-

**211 - Department of Community Investment**

Historic Preservation

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

Equipment Services

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

Neighborhood Code Enforce.

Animal Resource Center

1	1	1	1	1	-	-	-	-	-	-	-
1	1	1	1	2	-	-	-	-	-	-	-
2	2	2	2	3	-	-	-	-	-	-	-

**279 - IT / Innovation / 311 Call Center**

311 Call Center

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

Water Works

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

Sewers

5	5	5	5	3	-	-	-	-	-	-	-
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**670 - Century Center**

Century Center

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

123	125	143	140	146	-	-	-	-	-	-	-
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**Paid Temporary, Seasonal, and Intern Staffing**

**101 - General Fund**

Mayor's Office

City Clerk

Common Council

Human Resources

Legal Department

Engineering

AmeriCorps Grant Program

Police Department

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2	2	2	2	2	-	-	-	-	-	-	-
2	2	2	2	2	-	-	-	-	-	-	-
6	6	6	6	6	-	-	-	-	-	-	-
1	1	2	3	3	-	-	-	-	-	-	-
-	-	-	-	3	-	-	-	-	-	-	-
1	1	-	-	5	-	-	-	-	-	-	-
10	10	10	10	10	-	-	-	-	-	-	-
-	-	-	2	3	-	-	-	-	-	-	-
22	22	22	25	34	-	-	-	-	-	-	-

City of South Bend  
Staffing Headcount

May 31, 2021

**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	21	-	-	-	-	-	-	-
Golf Courses	9	9	9	10	10	-	-	-	-	-	-	-
Recreation	59	59	31	33	100	-	-	-	-	-	-	-
<b>Total</b>	<b>77</b>	<b>76</b>	<b>48</b>	<b>58</b>	<b>131</b>	-	-	-	-	-	-	-

**202 - Motor Vehicle Highway**

Streets/Traffic & Lighting	-	-	5	6	6	-	-	-	-	-	-	-
Curb & Sidewalk	-	-	1	1	3	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>7</b>	<b>9</b>	-	-	-	-	-	-	-

**230 - Code Enforcement Fund**

NEAT Crew	1	1	1	1	1	-	-	-	-	-	-	-
Animal Resource Center	2	2	2	2	1	-	-	-	-	-	-	-
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	-	-	-	-	-	-	-

**610 - Solid Waste**

Solid Waste	-	-	-	1	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	9	-	-	-	-	-	-	-
Wastewater	-	-	1	1	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3</b>	<b>3</b>	<b>8</b>	<b>8</b>	<b>9</b>	-	-	-	-	-	-	-

<b>Total Paid Temporary, Seasonal, and Intern Staff</b>	<b>106</b>	<b>105</b>	<b>88</b>	<b>102</b>	<b>186</b>	-	-	-	-	-	-	-
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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	1,090	-	-	-	-	-	-	-
Part Time Staff		123	125	143	140	146	-	-	-	-	-	-	-
Temporary / Seasonal		106	105	88	102	186	-	-	-	-	-	-	-
<b>City Total</b>	<b>1,147</b>	<b>1,325</b>	<b>1,320</b>	<b>1,329</b>	<b>1,334</b>	<b>1,422</b>	-	-	-	-	-	-	-

**City of South Bend, Indiana  
Monthly Financial Report  
May 31, 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
<b>Revenue</b>									
Property Taxes	42,705,987	40,660,123	39,300,913	39,300,913	-	-	-	39,300,913	0%
Intergov./ Shared Revenues	4,750,922	4,857,992	3,943,752	3,943,752	127,334	-	127,334	3,816,418	3%
Intergov./ Grants	419,724	191,097	177,238	177,238	118,518	-	118,518	58,720	67%
Licenses & Permits	283,282	281,230	265,025	265,025	141,455	-	141,455	123,570	53%
Charges for Services	1,626,516	4,468,596	4,713,599	4,813,999	2,044,978	-	2,044,978	2,769,021	42%
Fines, Forfeitures, and Fees	24,068	5,298	8,525	8,525	2,423	-	2,423	6,102	28%
Interest Earnings	907,722	309,268	548,936	548,936	146,990	-	146,990	401,946	27%
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	1,459,020	506,988	-	506,988	852,032	37%
Interfund Allocation Reimb	7,460,048	8,563,135	9,896,054	9,896,054	4,123,343	-	4,123,343	5,772,711	42%
Interfund Transfers In	135,000	6,283,500	2,827,215	2,827,215	1,490,410	-	1,490,410	1,336,805	53%
PILOI	6,340,990	6,221,791	6,154,321	6,154,321	2,564,301	-	2,564,301	3,590,020	42%
<b>Total Revenue</b>	<b>67,792,059</b>	<b>74,885,707</b>	<b>70,747,798</b>	<b>70,747,798</b>	<b>11,266,740</b>		<b>11,266,740</b>	<b>59,481,058</b>	<b>16%</b>
<b>Expenditures by Subdivisions</b>									
Mayor	864,336	1,037,853	1,005,985	1,006,485	386,740	1,470	388,211	618,274	39%
Community Initiatives	-	300,312	940,881	1,290,881	516,346	187,500	703,846	587,035	55%
City Clerk	498,306	512,958	665,083	668,839	260,549	5,561	266,110	402,729	40%
Community Police Review Office	-	-	-	123,530	-	-	-	123,530	0%
Common Council	536,158	483,761	693,909	737,921	223,358	87,667	311,026	426,895	42%
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	2,308,428	872,163	31,422	903,585	1,404,843	39%
Human Resources	-	597,913	734,444	735,444	278,265	13	278,277	457,167	38%
Diversity & Inclusion	-	254,986	568,390	700,014	181,850	52,114	233,964	466,050	33%
Human Rights General	257,243	267,591	438,592	438,995	108,159	13,731	121,890	317,104	28%
Legal Dept	1,177,385	1,299,029	1,557,916	1,559,166	633,223	9,426	642,648	916,518	41%
Police General	30,011,366	27,639,992	30,551,690	30,712,105	12,494,017	189,065	12,683,082	18,029,023	41%
Crime Lab	-	552,838	797,312	798,425	275,487	509	275,996	522,429	35%
Fire General	21,716,141	26,056,166	26,468,401	26,552,821	10,867,565	232,697	11,100,261	15,452,560	42%
Training Center	-	30,175	148,000	148,000	8,605	-	8,605	139,395	6%
EMS	-	592,302	810,101	816,358	296,066	17,441	313,507	502,850	38%
Morris PAC	1,091,053	1,003,966	1,360,920	1,388,573	417,795	63,155	480,950	907,624	35%
Palais Royale	358,410	221,414	218,047	225,756	63,764	30,278	94,041	131,715	42%
Engineering	2,724,221	2,879,656	3,303,257	3,516,584	1,290,617	165,126	1,455,743	2,060,842	41%
Sustainability	171,719	234,165	199,146	226,136	11,393	588	11,981	214,155	5%
AmeriCorps	357,600	307,799	417,483	431,824	125,438	5,241	130,679	301,144	30%
Streets (Transfer to MVH)	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>62,276,656</b>	<b>66,534,960</b>	<b>73,199,680</b>	<b>74,429,285</b>	<b>29,354,400</b>	<b>1,093,003</b>	<b>30,447,403</b>	<b>43,981,882</b>	<b>41%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	36,055,875	38,858,879	40,770,894	40,955,694	16,537,495	-	16,537,495	24,418,199	40%
Fringe Benefits	11,145,074	13,303,099	13,912,565	13,817,555	5,705,500	1,615	5,707,115	8,110,440	41%
Other Personnel Costs	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>47,200,949</b>	<b>52,161,978</b>	<b>54,683,459</b>	<b>54,773,249</b>	<b>22,242,995</b>	<b>1,615</b>	<b>22,244,610</b>	<b>32,528,639</b>	<b>41%</b>
<b>Supplies</b>	<b>1,609,558</b>	<b>1,720,163</b>	<b>2,292,821</b>	<b>2,400,993</b>	<b>853,964</b>	<b>176,828</b>	<b>1,030,792</b>	<b>1,370,202</b>	<b>43%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,380,819	1,755,294	2,045,289	2,593,921	470,971	694,608	1,165,579	1,428,342	45%
Printing & Advertising	134,261	83,792	220,773	223,391	34,666	22,235	56,900	166,491	25%
Utilities	689,427	663,087	778,508	778,508	283,900	-	283,900	494,608	36%
Education & Training	91,606	152,685	241,484	209,760	55,135	5,044	60,179	149,581	29%
Travel	87,683	17,787	92,168	79,562	1,710	294	2,004	77,558	3%
Repairs & Maintenance	2,110,509	2,191,066	2,460,404	2,580,466	822,952	110,663	933,615	1,646,851	36%
Interfund Allocations	7,614,119	6,910,980	9,320,120	9,320,120	3,883,374	-	3,883,374	5,436,746	42%
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	372,289	2,100	374,389	300,611	55%
Other Services & Charges	394,145	500,043	587,849	642,510	258,712	79,616	338,328	304,181	53%
Interfund Transfers Out	634,475	175,579	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>13,341,034</b>	<b>12,652,819</b>	<b>16,223,400</b>	<b>17,255,043</b>	<b>6,257,441</b>	<b>914,560</b>	<b>7,172,001</b>	<b>10,083,041</b>	<b>42%</b>
<b>Capital</b>	<b>125,115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>62,276,656</b>	<b>66,534,960</b>	<b>73,199,680</b>	<b>74,429,285</b>	<b>29,354,400</b>	<b>1,093,003</b>	<b>30,447,403</b>	<b>43,981,882</b>	<b>41%</b>
<b>Net Surplus / (Deficit)</b>	<b>5,515,403</b>	<b>8,350,746</b>	<b>(2,451,882)</b>	<b>(3,681,487)</b>	<b>(18,087,660)</b>		<b>(19,180,663)</b>		
Beginning Cash Balance	38,854,906	44,871,229		53,544,921					
Cash Adjustments	500,919	322,946		-					
<b>Ending Cash Balance</b>	<b>44,871,229</b>	<b>53,544,921</b>		<b>49,863,434</b>	<b>34,918,268</b>				
Cash Reserves Target	21,796,830	23,287,236		26,050,250					
							<b>Cash Reserves Target</b>		
							35% of Annual expenditures		
<b>Fund Purpose:</b>									
The General Fund is the primary operating fund for City operations including general government, public safety, certain culture & recreation expenses, and certain debt service obligations. The main source of revenue is property taxes. Secondary sources of revenue include auto and commercial vehicle excise tax, business licensing revenue, EMS billing revenue, and payment in lieu of taxes (PILOI) from the Water and Wastewater Utility.									

**City of South Bend, Indiana**  
**Monthly Financial Report**  
**May 31, 2021**

<b>Department Name</b>	Mayor's Office	<b>Fund Number</b>	101
<b>Fund Type</b>	General Fund		
<b>Control</b>	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	537,624	568,439	584,707	584,707	224,348	-	224,348	360,359	38%
Fringe Benefits	181,423	199,062	208,360	208,360	82,059	-	82,059	126,301	39%
<b>Total Personnel</b>	<b>719,047</b>	<b>767,501</b>	<b>793,067</b>	<b>793,067</b>	<b>306,407</b>	<b>-</b>	<b>306,407</b>	<b>486,660</b>	<b>39%</b>
<b>Supplies</b>	<b>750</b>	<b>6,028</b>	<b>850</b>	<b>850</b>	<b>1,146</b>	<b>8</b>	<b>1,154</b>	<b>(304)</b>	<b>136%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	143,724	7,000	7,000	-	-	-	7,000	0%
Printing & Advertising	18,742	25,634	40,500	41,134	12,743	1,463	14,206	26,928	35%
Education & Training	105	-	1,000	1,000	-	-	-	1,000	0%
Travel	5,059	-	5,000	4,300	-	-	-	4,300	0%
Repairs & Maintenance	250	800	150	650	475	-	475	175	73%
Interfund Allocations	120,197	93,425	157,918	157,918	65,798	-	65,798	92,120	42%
Other Services & Charges	186	740	500	566	171	-	171	395	30%
<b>Total Services &amp; Charges</b>	<b>144,539</b>	<b>264,323</b>	<b>212,068</b>	<b>212,568</b>	<b>79,187</b>	<b>1,463</b>	<b>80,650</b>	<b>131,918</b>	<b>38%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>864,336</b>	<b>1,037,853</b>	<b>1,005,985</b>	<b>1,006,485</b>	<b>386,740</b>	<b>1,470</b>	<b>388,211</b>	<b>618,274</b>	<b>39%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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**  
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<b>Division Name</b>	Community Initiatives					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund								
<b>Control</b>	City Funds								
	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	119,402	223,064	223,064	90,456	-	90,456	132,608	41%
Fringe Benefits	-	46,102	89,817	89,817	37,390	-	37,390	52,427	42%
<b>Total Personnel</b>	<b>-</b>	<b>165,504</b>	<b>312,881</b>	<b>312,881</b>	<b>127,846</b>	<b>-</b>	<b>127,846</b>	<b>185,035</b>	<b>41%</b>
<b>Supplies</b>									
Supplies	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	134,808	403,000	401,000	62,500	187,500	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	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>134,808</b>	<b>628,000</b>	<b>978,000</b>	<b>388,500</b>	<b>187,500</b>	<b>576,000</b>	<b>402,000</b>	<b>59%</b>
<b>Capital</b>									
Capital	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>300,312</b>	<b>940,881</b>	<b>1,290,881</b>	<b>516,346</b>	<b>187,500</b>	<b>703,846</b>	<b>587,035</b>	<b>55%</b>

**Division Purpose:**

This is a new division, under the Mayor's Office, to centralize the Administration's efforts to respond to the most pressing issues facing the community. In 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**  
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<b>Department Name</b>	City Clerk	<b>Fund Number</b>	101
<b>Fund Type</b>	General Fund		
<b>Control</b>	City Funds		

	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	258,911	270,954	310,119	310,119	115,859	-	115,859	194,260	37%
Fringe Benefits	85,361	103,502	121,838	121,838	47,325	320	47,645	74,193	39%
<b>Total Personnel</b>	<b>344,272</b>	<b>374,456</b>	<b>431,957</b>	<b>431,957</b>	<b>163,184</b>	<b>320</b>	<b>163,504</b>	<b>268,453</b>	<b>38%</b>
<b>Supplies</b>	<b>11,385</b>	<b>6,389</b>	<b>4,700</b>	<b>4,700</b>	<b>4,304</b>	<b>-</b>	<b>4,304</b>	<b>396</b>	<b>92%</b>
<b>Services &amp; Charges</b>									
Professional Services	20,177	25,275	27,500	12,593	4,823	393	5,216	7,377	41%
Printing & Advertising	33,443	18,528	27,500	23,514	6,057	4,688	10,745	12,769	46%
Education & Training	2,880	1,393	3,000	15,600	7,570	-	7,570	8,030	49%
Travel	481	342	5,000	5,000	-	-	-	5,000	0%
Repairs & Maintenance	6,491	32,656	5,000	12,900	6,173	-	6,173	6,727	48%
Interfund Allocations	76,327	48,956	155,926	155,926	64,968	-	64,968	90,958	42%
Other Services & Charges	2,849	4,963	4,500	6,650	3,470	160	3,630	3,020	55%
<b>Total Services &amp; Charges</b>	<b>142,649</b>	<b>132,113</b>	<b>228,426</b>	<b>232,182</b>	<b>93,061</b>	<b>5,241</b>	<b>98,302</b>	<b>133,881</b>	<b>42%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>498,306</b>	<b>512,958</b>	<b>665,083</b>	<b>668,839</b>	<b>260,549</b>	<b>5,561</b>	<b>266,110</b>	<b>402,730</b>	<b>40%</b>

**Department Purpose:**

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

We accomplish our mission by:

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

**Explanation of Revenue Sources:**

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

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

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**  
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<b>Department Name</b>	Community Police Review Office	<b>Fund Number</b>	101
<b>Fund Type</b>	General Fund		
<b>Control</b>	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	65,000	-	-	-	65,000	0%
Fringe Benefits	-	-	-	24,230	-	-	-	24,230	0%
<b>Total Personnel</b>	-	-	-	<b>89,230</b>	-	-	-	<b>89,230</b>	<b>0%</b>
<b>Supplies</b>									
Supplies	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	9,300	-	-	-	9,300	0%
Repairs & Maintenance	-	-	-	25,000	-	-	-	25,000	0%
<b>Total Services &amp; Charges</b>	-	-	-	<b>34,300</b>	-	-	-	<b>34,300</b>	<b>0%</b>
<b>Total Expenditures</b>	-	-	-	<b>123,530</b>	-	-	-	<b>123,530</b>	<b>0%</b>

**Division Purpose:**

The Community Police Review Board was established in 2020 (ordinance 10721-20) to provide additional perspectives to alleged police misconduct. The Community Police Review Board is composed of nine (9) members appointed by the Common Council. No sworn law enforcement officer is eligible to serve as a member of the Review Board.

The purposes of the Community Police Review Board are to encourage aggrieved persons to take part in the process, to provide an additional just and efficient means to safely, fairly, impartially and timely conduct investigations of alleged police misconduct, to reach an independent determination of whether the allegations are well founded applying a preponderance of the evidence standard; to identify and address patterns of alleged police misconduct; and, based on information obtained through such investigations, to make police recommendations to improve the South Bend Police Department and reduce incidents of alleged police misconduct.

**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:**

This divisions budget supports the salary and benefits for the Director of the Community Police Review Office. The duties of the Director shall include: managing the Review Office, including its staff; enhancing communications and good will between the police and residents; maintaining records, confidential or otherwise, of all complaints, proceedings thereon, and dispositions thereof, in the Office of the City Clerk with the Clerk providing necessary administrative support. The Director shall make quarterly reports to the Common Council and Mayor concerning matters of conduct and recurring issues that are processed by the Review Office. The Director shall also provide periodic reports and an annual report.

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

	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	195,562	187,249	226,304	226,304	77,284	-	77,284	149,020	34%
Fringe Benefits	100,195	84,521	143,997	143,997	39,925	-	39,925	104,072	28%
<b>Total Personnel</b>	<b>295,757</b>	<b>271,770</b>	<b>370,301</b>	<b>370,301</b>	<b>117,208</b>	<b>-</b>	<b>117,208</b>	<b>253,092</b>	<b>32%</b>
<b>Supplies</b>	<b>2,784</b>	<b>2,716</b>	<b>5,000</b>	<b>5,000</b>	<b>877</b>	<b>-</b>	<b>877</b>	<b>4,123</b>	<b>18%</b>
<b>Services &amp; Charges</b>									
Professional Services	162,889	117,174	217,308	257,389	61,423	87,381	148,805	108,584	58%
Printing & Advertising	12,558	7,973	9,097	9,097	1,260	50	1,310	7,787	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	22,892	-	22,892	32,046	42%
Other Services & Charges	3,764	4,091	14,010	9,040	1,081	-	1,081	7,959	12%
<b>Total Services &amp; Charges</b>	<b>237,616</b>	<b>209,275</b>	<b>318,608</b>	<b>362,620</b>	<b>105,273</b>	<b>87,667</b>	<b>192,941</b>	<b>169,679</b>	<b>53%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>536,158</b>	<b>483,761</b>	<b>693,909</b>	<b>737,921</b>	<b>223,358</b>	<b>87,667</b>	<b>311,026</b>	<b>426,894</b>	<b>42%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

The 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**  
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<b>Division Name</b>	Controller's Office	<b>Fund Number</b>	101
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<b>Fund Type</b>	General Fund
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<b>Control</b>	City Funds
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	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,619,488	1,353,939	1,445,027	1,445,027	563,917	-	563,917	881,110	39%
Fringe Benefits	502,640	480,160	540,798	540,798	193,631	-	193,631	347,167	36%
<b>Total Personnel</b>	<b>2,122,128</b>	<b>1,834,099</b>	<b>1,985,825</b>	<b>1,985,825</b>	<b>757,548</b>	<b>-</b>	<b>757,548</b>	<b>1,228,277</b>	<b>38%</b>
<b>Supplies</b>	<b>14,283</b>	<b>14,013</b>	<b>16,420</b>	<b>15,825</b>	<b>4,829</b>	<b>231</b>	<b>5,059</b>	<b>10,766</b>	<b>32%</b>
<b>Services &amp; Charges</b>									
Professional Services	51,168	43,980	55,000	86,900	18,213	30,900	49,113	37,788	57%
Printing & Advertising	327	1,203	2,000	2,000	874	291	1,165	835	58%
Education & Training	7,175	1,994	5,760	4,260	1,562	-	1,562	2,698	37%
Travel	12,343	2,045	6,000	1,500	-	-	-	1,500	0%
Repairs & Maintenance	784	2,254	1,100	1,100	103	-	103	997	9%
Interfund Allocations	228,287	303,227	193,433	193,433	80,593	-	80,593	112,840	42%
Other Services & Charges	33,225	14,429	11,585	17,585	8,442	-	8,442	9,143	48%
<b>Total Services &amp; Charges</b>	<b>333,308</b>	<b>369,132</b>	<b>274,878</b>	<b>306,778</b>	<b>109,787</b>	<b>31,191</b>	<b>140,978</b>	<b>165,801</b>	<b>46%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,469,719</b>	<b>2,217,244</b>	<b>2,277,123</b>	<b>2,308,428</b>	<b>872,163</b>	<b>31,422</b>	<b>903,585</b>	<b>1,404,844</b>	<b>39%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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.

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<b>Division Name</b>	<b>Human Resources</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	374,910	446,303	446,303	172,862	-	172,862	273,441	39%
Fringe Benefits	-	139,389	170,653	170,653	63,826	-	63,826	106,827	37%
<b>Total Personnel</b>	<b>-</b>	<b>514,299</b>	<b>616,956</b>	<b>616,956</b>	<b>236,688</b>	<b>-</b>	<b>236,688</b>	<b>380,268</b>	<b>38%</b>
<b>Supplies</b>	<b>-</b>	<b>642</b>	<b>750</b>	<b>1,750</b>	<b>443</b>	<b>13</b>	<b>455</b>	<b>1,295</b>	<b>26%</b>
<b>Services &amp; Charges</b>									
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	40,617	-	40,617	56,861	42%
Other Services & Charges	-	1,760	6,000	6,350	367	-	367	5,983	6%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>82,972</b>	<b>116,738</b>	<b>116,738</b>	<b>41,134</b>	<b>-</b>	<b>41,134</b>	<b>75,604</b>	<b>35%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>597,913</b>	<b>734,444</b>	<b>735,444</b>	<b>278,265</b>	<b>13</b>	<b>278,277</b>	<b>457,167</b>	<b>38%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

In 2020, Human Resources 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.

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<b>Division Name</b>	<b>Diversity &amp; Inclusion</b>	<b>Fund Number</b>	<b>101</b>
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<b>Fund Type</b>	<b>General Fund</b>
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<b>Control</b>	<b>City Funds</b>
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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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	165,515	226,777	226,777	82,825	-	82,825	143,952	37%
Fringe Benefits	-	50,278	75,209	75,209	26,934	-	26,934	48,275	36%
<b>Total Personnel</b>	<b>-</b>	<b>215,793</b>	<b>301,986</b>	<b>301,986</b>	<b>109,759</b>	<b>-</b>	<b>109,759</b>	<b>192,227</b>	<b>36%</b>
<b>Supplies</b>	<b>-</b>	<b>74</b>	<b>1,500</b>	<b>1,500</b>	<b>517</b>	<b>-</b>	<b>517</b>	<b>983</b>	<b>34%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	14,260	80,000	256,624	44,865	50,859	95,724	160,900	37%
Printing & Advertising	-	2,025	3,000	3,000	190	1,255	1,445	1,555	48%
Education & Training	-	1,000	100,000	55,000	-	-	-	55,000	0%
Travel	-	-	10,000	10,000	-	-	-	10,000	0%
Repairs & Maintenance	-	50	-	-	-	-	-	-	-
Interfund Allocations	-	18,942	63,404	63,404	26,416	-	26,416	36,988	42%
Other Services & Charges	-	2,843	8,500	8,500	102	-	102	8,398	1%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>39,119</b>	<b>264,904</b>	<b>396,528</b>	<b>71,574</b>	<b>52,114</b>	<b>123,688</b>	<b>272,841</b>	<b>31%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>254,986</b>	<b>568,390</b>	<b>700,014</b>	<b>181,850</b>	<b>52,114</b>	<b>233,964</b>	<b>466,051</b>	<b>33%</b>
<b>Revenue</b>									
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	0%
Other Income	-	400	-	-	-	-	-	-	-
Donations	-	50,000	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>50,400</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>100%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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**  
**Monthly Financial Report**  
**May 31, 2021**

<b>Division Name</b>	<b>Human Rights</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	116,754	134,381	238,622	238,622	46,003	-	46,003	192,619	19%
Fringe Benefits	30,779	49,745	90,378	90,378	19,035	-	19,035	71,343	21%
<b>Total Personnel</b>	<b>147,533</b>	<b>184,125</b>	<b>329,000</b>	<b>329,000</b>	<b>65,038</b>	<b>-</b>	<b>65,038</b>	<b>263,962</b>	<b>20%</b>
<b>Supplies</b>	<b>1,022</b>	<b>765</b>	<b>1,000</b>	<b>1,000</b>	<b>681</b>	<b>288</b>	<b>969</b>	<b>31</b>	<b>97%</b>
<b>Services &amp; Charges</b>									
Professional Services	2,902	819	1,070	3,070	1,855	578	2,434	637	79%
Printing & Advertising	-	347	1,571	1,571	250	-	250	1,321	16%
Education & Training	2,320	600	2,500	2,500	-	-	-	2,500	0%
Repairs & Maintenance	9,275	9,716	9,200	9,393	3,580	5,443	9,022	370	96%
Interfund Allocations	49,491	27,145	46,175	46,175	19,239	-	19,239	26,936	42%
Other Services & Charges	44,701	44,073	48,076	46,286	17,516	7,422	24,938	21,348	54%
<b>Total Services &amp; Charges</b>	<b>108,689</b>	<b>82,700</b>	<b>108,592</b>	<b>108,995</b>	<b>42,440</b>	<b>13,443</b>	<b>55,883</b>	<b>53,112</b>	<b>51%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>257,243</b>	<b>267,591</b>	<b>438,592</b>	<b>438,995</b>	<b>108,159</b>	<b>13,731</b>	<b>121,890</b>	<b>317,105</b>	<b>28%</b>
<b>Revenue</b>									
Other Income	39,613	30,069	30,000	30,000	30,022	-	30,022	(22)	100%
<b>Total Revenue</b>	<b>39,613</b>	<b>30,069</b>	<b>30,000</b>	<b>30,000</b>	<b>30,022</b>	<b>-</b>	<b>30,022</b>	<b>(22)</b>	<b>100%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

This division is funded by property tax revenue collected in the General Fund. 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**  
**May 31, 2021**

<b>Department Name</b>	<b>Legal Department</b>	<b>Fund Number</b>	<b>101</b>
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<b>Fund Type</b>	<b>General Fund</b>
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<b>Control</b>	<b>City Funds</b>
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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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	798,210	907,628	996,152	996,152	416,361	-	416,361	579,791	42%
Fringe Benefits	251,604	298,375	345,475	345,475	136,925	-	136,925	208,550	40%
<b>Total Personnel</b>	<b>1,049,814</b>	<b>1,206,003</b>	<b>1,341,627</b>	<b>1,341,627</b>	<b>553,286</b>	<b>-</b>	<b>553,286</b>	<b>788,341</b>	<b>41%</b>
<b>Supplies</b>	<b>1,771</b>	<b>3,568</b>	<b>3,550</b>	<b>3,550</b>	<b>144</b>	<b>-</b>	<b>144</b>	<b>3,406</b>	<b>4%</b>
<b>Services &amp; Charges</b>									
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	4,000	-	-	-	4,000	0%
Repairs & Maintenance	-	100	-	-	-	-	-	-	-
Interfund Allocations	96,719	62,820	174,889	174,889	72,871	-	72,871	102,018	42%
Other Services & Charges	14,804	16,929	18,800	21,029	6,838	9,405	16,243	4,786	77%
<b>Total Services &amp; Charges</b>	<b>125,800</b>	<b>89,458</b>	<b>212,739</b>	<b>213,989</b>	<b>79,793</b>	<b>9,426</b>	<b>89,219</b>	<b>124,770</b>	<b>42%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,177,385</b>	<b>1,299,029</b>	<b>1,557,916</b>	<b>1,559,166</b>	<b>633,223</b>	<b>9,426</b>	<b>642,648</b>	<b>916,517</b>	<b>41%</b>
<b>Revenue</b>									
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	-	-	-		-	-	-
<b>Total Revenue</b>	<b>121,558</b>	<b>192,239</b>	<b>91,799</b>	<b>91,799</b>	<b>22,836</b>		<b>22,836</b>	<b>68,963</b>	<b>25%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund. This department also collects revenue for legal services provided to the South Bend Redevelopment Commission. The Interfund Allocation Reimbursement is a transfer from the Liability Insurance Fund (#226) to reimburse the Legal Dept for 50% of personnel costs for Assistant City Attorney. 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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<b>Division Name</b>	<b>Engineering</b>	<b>Fund Number</b>	<b>101</b>
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<b>Fund Type</b>	<b>General Fund</b>
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<b>Control</b>	<b>City Funds</b>
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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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,630,795	1,680,220	1,816,881	1,816,881	734,190	-	734,190	1,082,691	40%
Fringe Benefits	515,864	588,063	645,176	645,176	249,529	735	250,264	394,912	39%
<b>Total Personnel</b>	<b>2,146,659</b>	<b>2,268,284</b>	<b>2,462,057</b>	<b>2,462,057</b>	<b>983,719</b>	<b>735</b>	<b>984,454</b>	<b>1,477,603</b>	<b>40%</b>
<b>Supplies</b>	<b>12,665</b>	<b>5,144</b>	<b>22,700</b>	<b>22,700</b>	<b>2,358</b>	<b>210</b>	<b>2,568</b>	<b>20,132</b>	<b>11%</b>
<b>Services &amp; Charges</b>									
Professional Services	139,573	151,673	150,000	361,831	58,402	163,222	221,624	140,208	61%
Printing & Advertising	3,520	1,872	8,535	9,567	1,237	495	1,731	7,836	18%
Education & Training	7,953	1,500	21,000	21,000	271	-	271	20,729	1%
Travel	9,682	3,762	15,250	15,273	840	23	863	14,410	6%
Repairs & Maintenance	4,840	5,718	26,500	26,500	3,564	-	3,564	22,936	13%
Interfund Allocations	365,366	418,440	567,032	567,032	236,261	-	236,261	330,771	42%
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	1,692	441	2,133	19,608	10%
<b>Total Services &amp; Charges</b>	<b>564,896</b>	<b>606,228</b>	<b>818,500</b>	<b>1,031,827</b>	<b>304,540</b>	<b>164,181</b>	<b>468,720</b>	<b>563,109</b>	<b>45%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,724,221</b>	<b>2,879,656</b>	<b>3,303,257</b>	<b>3,516,584</b>	<b>1,290,617</b>	<b>165,126</b>	<b>1,455,743</b>	<b>2,060,844</b>	<b>41%</b>

	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
<b>Revenue</b>									
Licenses & Permits	160,730	161,952	127,000	127,000	52,880		52,880	74,120	42%
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	603,843		603,843	845,390	42%
<b>Total Revenue</b>	<b>1,707,827</b>	<b>2,035,075</b>	<b>1,773,233</b>	<b>1,773,233</b>	<b>704,723</b>		<b>704,723</b>	<b>1,068,510</b>	<b>40%</b>

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

**Explanation of Revenue Sources:**  
 This division is funded by property tax revenue collected in the General Fund, permits issued, and charges for engineering services. Engineering has an Engineering Service Agreement (ESA) agreement with the Department of Community Investment (DCI).  
  
 Prior to 2019, some Engineering staff were paid directly out of other departments' budgets. In 2019, all Engineering staff were consolidated into one budget. The cost of those engineers (wages & benefits) is allocated back to the departments they serve. This is recognized as interfund allocation reimbursement revenue.

**Explanation of Expenditures, Staffing, and Significant Changes/Variations:**  
 The 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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<b>Division Name</b>	Office of Sustainability	<b>Fund Number</b>	101
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<b>Fund Type</b>	General Fund
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<b>Control</b>	City Funds
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	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
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%
<b>Total Personnel</b>	<b>107,643</b>	<b>113,634</b>	<b>114,513</b>	<b>114,513</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114,513</b>	<b>0%</b>
<b>Supplies</b>	<b>3,934</b>	<b>23,361</b>	<b>1,250</b>	<b>1,338</b>	<b>-</b>	<b>88</b>	<b>88</b>	<b>1,250</b>	<b>7%</b>
<b>Services &amp; Charges</b>									
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	8,393	-	8,393	11,753	42%
Other Services & Charges	3,487	12,760	6,000	6,000	-	500	500	5,500	8%
<b>Total Services &amp; Charges</b>	<b>60,142</b>	<b>97,171</b>	<b>83,383</b>	<b>110,285</b>	<b>11,393</b>	<b>500</b>	<b>11,893</b>	<b>98,392</b>	<b>11%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>171,719</b>	<b>234,165</b>	<b>199,146</b>	<b>226,136</b>	<b>11,393</b>	<b>588</b>	<b>11,981</b>	<b>214,155</b>	<b>5%</b>
<b>Revenue</b>									
Other Income	-	9,299	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>9,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Division Purpose:**

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

**Goals:**

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

**Explanation of Revenue Sources:**

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

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

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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<b>Division Name</b>	<b>AmeriCorps Grant Program</b>						<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>									
<b>Control</b>	<b>City Funds</b>									
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>	
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	244,129	225,247	263,032	263,032	96,871	-	96,871	166,161	37%	
Fringe Benefits	40,651	37,207	57,140	57,140	15,724	-	15,724	41,416	28%	
<b>Total Personnel</b>	<b>284,780</b>	<b>262,454</b>	<b>320,172</b>	<b>320,172</b>	<b>112,595</b>	<b>-</b>	<b>112,595</b>	<b>207,577</b>	<b>35%</b>	
<b>Supplies</b>	<b>43,669</b>	<b>10,067</b>	<b>30,850</b>	<b>30,850</b>	<b>2,903</b>	<b>-</b>	<b>2,903</b>	<b>27,947</b>	<b>9%</b>	
<b>Services &amp; Charges</b>										
Professional Services	12,054	31,982	44,051	58,392	9,100	5,241	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%	
<b>Total Services &amp; Charges</b>	<b>29,151</b>	<b>35,278</b>	<b>66,461</b>	<b>80,802</b>	<b>9,941</b>	<b>5,241</b>	<b>15,182</b>	<b>65,620</b>	<b>19%</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>357,600</b>	<b>307,799</b>	<b>417,483</b>	<b>431,824</b>	<b>125,438</b>	<b>5,241</b>	<b>130,679</b>	<b>301,144</b>	<b>30%</b>	
<b>Revenue</b>										
Intergov./ Grants	117,240	176,231	177,238	177,238	118,518		118,518	58,720	67%	
Interfund Transfers In	135,000	105,000	120,000	120,000	50,000		50,000	70,000	42%	
<b>Total Revenue</b>	<b>252,240</b>	<b>281,231</b>	<b>297,238</b>	<b>297,238</b>	<b>168,518</b>		<b>168,518</b>	<b>128,720</b>	<b>57%</b>	

**Division Purpose:**  
 In 2018, the City of South Bend won a \$150,000 grant to fund South Bend Home Corps, a new residential efficiency, health, and safety program staffed by 10 full-time AmeriCorps members. This is a division of the Department of Public Works and works directly with the Office of Sustainability.  
 Goals:  
 - Empower homeowners to understand bills and manage energy and water use.  
 - Assess homes for energy or water savings and safety or health hazards.  
 - Install basic efficiency and weatherization measures.  
 - Facilitate homeowner in accessing other City or community programs for significant repair or health/safety issues.  
 - Hold public workshops and education events.

**Explanation of Revenue Sources:**  
 This division is funded by property tax revenue collected in the General Fund, the AmeriCorps grant, and 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.

**City of South Bend, Indiana**  
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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	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	17,218,225	15,563,454	16,627,644	16,645,444	6,937,819	-	6,937,819	9,707,625	42%	
Fringe Benefits	5,275,228	5,423,162	5,468,221	5,450,421	2,328,093	-	2,328,093	3,122,328	43%	
<b>Total Personnel</b>	<b>22,493,452</b>	<b>20,986,615</b>	<b>22,095,865</b>	<b>22,095,865</b>	<b>9,265,912</b>	<b>-</b>	<b>9,265,912</b>	<b>12,829,953</b>	<b>42%</b>	
<b>Supplies</b>	<b>905,823</b>	<b>767,165</b>	<b>1,152,960</b>	<b>1,208,016</b>	<b>373,433</b>	<b>134,778</b>	<b>508,211</b>	<b>699,805</b>	<b>42%</b>	
<b>Services &amp; Charges</b>										
Professional Services	657,704	765,305	710,000	753,666	125,787	7,505	133,292	620,374	18%	
Printing & Advertising	-	3,288	24,721	24,721	5,028	219	5,247	19,475	21%	
Utilities	185,066	170,952	174,408	174,408	69,156	-	69,156	105,252	40%	
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	382,802	1,550	384,352	629,621	38%	
Interfund Allocations	4,333,272	3,651,431	4,863,457	4,863,457	2,026,441	-	2,026,441	2,837,016	42%	
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	3,289	2,100	5,389	51,611	9%	
Other Services & Charges	252,846	272,619	349,908	377,728	170,610	42,913	213,523	164,205	57%	
Interfund Transfers Out	26,423	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>6,509,206</b>	<b>5,886,212</b>	<b>7,302,865</b>	<b>7,408,224</b>	<b>2,854,672</b>	<b>54,286</b>	<b>2,908,958</b>	<b>4,499,266</b>	<b>39%</b>	
<b>Capital</b>	<b>102,885</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>30,011,366</b>	<b>27,639,992</b>	<b>30,551,690</b>	<b>30,712,105</b>	<b>12,494,017</b>	<b>189,065</b>	<b>12,683,082</b>	<b>18,029,024</b>	<b>41%</b>	
<b>Revenue</b>										
Charges for Services	-	8,316	-	-	-	-	-	-	-	
Other Income	613,356	655,931	457,000	457,000	77,706	-	77,706	379,294	17%	
Donations	-	-	7,500	7,500	-	-	-	7,500	0%	
Interfund Transfers In	-	1,547,272	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>613,356</b>	<b>2,211,518</b>	<b>464,500</b>	<b>464,500</b>	<b>77,706</b>	<b>-</b>	<b>77,706</b>	<b>386,794</b>	<b>17%</b>	

**Department Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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).

**City of South Bend, Indiana**  
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<b>Division Name</b>	Police Crime Lab					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund								
<b>Control</b>	City Funds								
	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	395,207	463,759	463,759	153,456	-	153,456	310,303	33%
Fringe Benefits	-	142,250	167,982	167,982	51,985	-	51,985	115,997	31%
<b>Total Personnel</b>	<b>-</b>	<b>537,456</b>	<b>631,741</b>	<b>631,741</b>	<b>205,441</b>	<b>-</b>	<b>205,441</b>	<b>426,300</b>	<b>33%</b>
<b>Supplies</b>	<b>-</b>	<b>15,373</b>	<b>17,000</b>	<b>18,113</b>	<b>8,142</b>	<b>509</b>	<b>8,651</b>	<b>9,462</b>	<b>48%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	8	-	-	-	-	-	-	-
Interfund Allocations	-	-	148,571	148,571	61,904	-	61,904	86,667	42%
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>8</b>	<b>148,571</b>	<b>148,571</b>	<b>61,904</b>	<b>-</b>	<b>61,904</b>	<b>86,667</b>	<b>42%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>552,838</b>	<b>797,312</b>	<b>798,425</b>	<b>275,487</b>	<b>509</b>	<b>275,996</b>	<b>522,429</b>	<b>35%</b>
<b>Revenue</b>									
Charges for Services	-	7,756	-	-	6,994	-	6,994	(6,994)	-
<b>Total Revenue</b>	<b>-</b>	<b>7,756</b>	<b>-</b>	<b>-</b>	<b>6,994</b>	<b>-</b>	<b>6,994</b>	<b>(6,994)</b>	<b>-</b>

**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.

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

	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	12,884,584	16,374,216	16,126,290	16,228,290	6,596,975	-	6,596,975	9,631,315	41%
Fringe Benefits	3,938,049	5,397,609	5,452,133	5,350,133	2,301,834	-	2,301,834	3,048,299	43%
<b>Total Personnel</b>	<b>16,822,632</b>	<b>21,771,825</b>	<b>21,578,423</b>	<b>21,578,423</b>	<b>8,898,810</b>	<b>-</b>	<b>8,898,810</b>	<b>12,679,614</b>	<b>41%</b>
<b>Supplies</b>	<b>585,336</b>	<b>591,801</b>	<b>666,391</b>	<b>711,569</b>	<b>277,167</b>	<b>34,122</b>	<b>311,289</b>	<b>400,281</b>	<b>44%</b>
<b>Services &amp; Charges</b>									
Professional Services	294,517	233,686	204,000	233,298	72,723	149,321	222,044	11,253	95%
Printing & Advertising	-	2,063	22,214	12,380	1,587	329	1,915	10,465	15%
Utilities	287,600	293,257	340,000	340,000	135,327	-	135,327	204,673	40%
Education & Training	51,604	67,844	73,000	73,000	38,236	1,977	40,213	32,787	55%
Travel	38,139	6,318	20,500	20,771	870	271	1,141	19,630	5%
Repairs & Maintenance	1,042,780	1,159,796	1,032,000	1,036,720	382,920	42,192	425,112	611,608	41%
Interfund Allocations	1,979,778	1,890,530	2,493,373	2,493,373	1,038,899	-	1,038,899	1,454,474	42%
Other Services & Charges	5,702	39,047	38,500	53,287	21,027	4,485	25,512	27,775	48%
Interfund Transfers Out	608,052	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,308,172</b>	<b>3,692,540</b>	<b>4,223,587</b>	<b>4,262,828</b>	<b>1,691,588</b>	<b>198,575</b>	<b>1,890,163</b>	<b>2,372,665</b>	<b>44%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>21,716,141</b>	<b>26,056,166</b>	<b>26,468,401</b>	<b>26,552,821</b>	<b>10,867,565</b>	<b>232,697</b>	<b>11,100,261</b>	<b>15,452,560</b>	<b>42%</b>

<b>Revenue</b>									
Intergov./ Grants	302,484	14,866	-	-	-	-	-	-	-
Licenses & Permits	-	19,227	24,000	24,000	8,364	-	8,364	15,636	35%
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	792	-	792	208	79%
Interfund Transfers In	-	3,474,135	707,215	707,215	607,079	-	607,079	100,136	86%
<b>Total Revenue</b>	<b>314,685</b>	<b>3,515,018</b>	<b>824,515</b>	<b>824,515</b>	<b>616,384</b>	<b>-</b>	<b>616,384</b>	<b>208,131</b>	<b>75%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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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<b>Division Name</b>	Fire Training Center	<b>Fund Number</b>	101
<b>Fund Type</b>	General Fund		
<b>Control</b>	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
<b>Expenditures by Type</b>									
Supplies	-	13,842	5,000	5,000	2,849	-	2,849	2,151	57%
<b>Services &amp; Charges</b>									
Utilities	-	5,729	33,000	33,000	5,121	-	5,121	27,879	16%
Repairs & Maintenance	-	10,605	110,000	110,000	635	-	635	109,365	1%
<b>Total Services &amp; Charges</b>	-	16,334	143,000	143,000	5,756	-	5,756	137,244	4%
Capital	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	30,175	148,000	148,000	8,605	-	8,605	139,395	6%
<b>Revenue</b>									
Charges for Services	-	1,050	50,000	50,000	-		-	50,000	0%
<b>Total Revenue</b>	-	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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<b>Division Name</b>	Emergency Medical Services						<b>Fund Number</b>	101	
<b>Fund Type</b>	General Fund								
<b>Control</b>	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
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	138,124	150,859	150,859	60,757	-	60,757	90,102	40%
Fringe Benefits	-	75,881	75,932	75,932	32,989	-	32,989	42,943	43%
<b>Total Personnel</b>	<b>-</b>	<b>214,005</b>	<b>226,791</b>	<b>226,791</b>	<b>93,746</b>	<b>-</b>	<b>93,746</b>	<b>133,045</b>	<b>41%</b>
<b>Supplies</b>	<b>-</b>	<b>232,073</b>	<b>332,900</b>	<b>339,032</b>	<b>168,717</b>	<b>5,560</b>	<b>174,278</b>	<b>164,754</b>	<b>51%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	14,058	80,610	54,735	8,280	6,236	14,515	40,220	27%
Printing & Advertising	-	220	12,200	12,200	-	-	-	12,200	0%
Education & Training	-	66,239	4,000	14,000	7,312	2,462	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	17,491	-	17,491	8,509	67%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>146,224</b>	<b>250,410</b>	<b>250,535</b>	<b>33,602</b>	<b>11,881</b>	<b>45,484</b>	<b>205,051</b>	<b>18%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>592,302</b>	<b>810,101</b>	<b>816,358</b>	<b>296,066</b>	<b>17,441</b>	<b>313,507</b>	<b>502,850</b>	<b>38%</b>
<b>Revenue</b>									
Charges for Services	-	3,491,328	3,593,000	3,593,000	1,882,101	-	1,882,101	1,710,899	52%
Fines, Forfeitures, and Fees	-	-	-	-	11	-	11	(11)	-
Other Income	-	186	-	-	519	-	519	(519)	-
<b>Total Revenue</b>	<b>-</b>	<b>3,491,515</b>	<b>3,593,000</b>	<b>3,593,000</b>	<b>1,882,631</b>	<b>-</b>	<b>1,882,631</b>	<b>1,710,369</b>	<b>52%</b>

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

**Explanation of Revenue Sources:**  
The Fire Department recovers significant portion of the cost of EMS services through insurance and patient payments.

**Explanation of Expenditures, Staffing, and Significant Changes/Variations:**  
Prior to 2020, the EMS operations were tracked in the EMS Operating Fund (#288). Revenue received from EMS services was not sufficient to cover expenses. Keeping EMS in its own fund would require interfund transfers. Starting in 2020, EMS activities 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.

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<b>Division Name</b>	<b>Morris Performing Arts Center</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>		
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Budget</b>	<b>Percent of</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	381,917	285,767	539,806	539,806	167,510	-	167,510	372,296	31%
Fringe Benefits	147,033	131,601	230,491	231,051	78,297	560	78,857	152,194	34%
<b>Total Personnel</b>	<b>528,950</b>	<b>417,368</b>	<b>770,297</b>	<b>770,857</b>	<b>245,807</b>	<b>560</b>	<b>246,367</b>	<b>524,490</b>	<b>32%</b>
<b>Supplies</b>	<b>20,954</b>	<b>22,110</b>	<b>25,000</b>	<b>25,200</b>	<b>4,802</b>	<b>922</b>	<b>5,723</b>	<b>19,477</b>	<b>23%</b>
<b>Services &amp; Charges</b>									
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	13,146	18,586	54,387	25%
Utilities	128,031	112,645	139,100	139,100	41,105	-	41,105	97,995	30%
Education & Training	2,938	-	-	585	-	585	585	-	100%
Travel	5,648	1,469	-	-	-	-	-	-	-
Repairs & Maintenance	85,650	34,268	100,000	106,380	15,659	37,859	53,517	52,862	50%
Interfund Allocations	240,405	210,875	237,973	237,973	99,156	-	99,156	138,817	42%
Other Services & Charges	10,358	11,433	18,350	19,833	5,826	4,611	10,437	9,396	53%
Interfund Transfers Out	-	175,579	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>518,920</b>	<b>564,488</b>	<b>565,623</b>	<b>592,516</b>	<b>167,186</b>	<b>61,673</b>	<b>228,859</b>	<b>363,657</b>	<b>39%</b>
<b>Capital</b>	<b>22,230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,091,053</b>	<b>1,003,966</b>	<b>1,360,920</b>	<b>1,388,573</b>	<b>417,795</b>	<b>63,155</b>	<b>480,950</b>	<b>907,624</b>	<b>35%</b>
<b>Revenue</b>									
Charges for Services	1,220,096	317,745	700,000	700,000	28,586	-	28,586	671,414	4%
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	36,143	-	36,143	50,603	42%
Interfund Transfers In	-	55,367	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,266,632</b>	<b>419,160</b>	<b>811,746</b>	<b>811,746</b>	<b>65,870</b>	<b>-</b>	<b>65,870</b>	<b>745,876</b>	<b>8%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

This division is funded by charges for services including facility rental, concessions, ticket handling fees, and more. If the charges for services don't cover the annual expenditures, the remainder is subsidized by property tax revenue. Highly popular Broadway shows, such as Wicked and Phantom of the Opera, have increased profits over the last few years. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.50 deposited into the General Fund (#101), \$1.00 deposited into Morris/Palais Self-Promotion Fund (#274), and \$1.00 deposited into Morris PAC Capital Fund (#416). Starting in 2020, the Parking Garage Fund (#601) will reimburse the Morris PAC for 100% of costs of wages and benefits for the Manager-Facility Operations. This is represented as an Interfund Allocation Reimbursement.

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

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.

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<b>Division Name</b>	Palais Royale Ballroom					<b>Fund Number</b>	101			
<b>Fund Type</b>	General Fund									
<b>Control</b>	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	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	88,606	28,543	-	-	-	-	-	-	-	-
Fringe Benefits	49,675	28,243	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>138,282</b>	<b>56,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>5,181</b>	<b>5,031</b>	<b>5,000</b>	<b>5,000</b>	<b>654</b>	<b>99</b>	<b>753</b>	<b>4,247</b>	<b>15%</b>	
<b>Services &amp; Charges</b>										
Printing & Advertising	21,346	3,693	-	300	-	300	300	-	100%	
Utilities	88,730	80,505	92,000	92,000	33,191	-	33,191	58,809	36%	
Repairs & Maintenance	54,179	26,223	61,000	68,315	7,755	20,200	27,955	40,360	41%	
Interfund Allocations	48,511	43,637	45,407	45,407	18,926	-	18,926	26,481	42%	
Other Services & Charges	2,181	5,539	14,640	14,734	3,237	9,679	12,916	1,818	88%	
<b>Total Services &amp; Charges</b>	<b>214,947</b>	<b>159,596</b>	<b>213,047</b>	<b>220,756</b>	<b>63,110</b>	<b>30,179</b>	<b>93,289</b>	<b>127,468</b>	<b>42%</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>358,410</b>	<b>221,414</b>	<b>218,047</b>	<b>225,756</b>	<b>63,764</b>	<b>30,278</b>	<b>94,041</b>	<b>131,715</b>	<b>42%</b>	
<b>Revenue</b>										
Charges for Services	197,585	88,843	42,000	142,400	54,463		54,463	87,937	38%	
Other Income	18,694	4,966	100,400	-	-		-	-	-	
<b>Total Revenue</b>	<b>216,280</b>	<b>93,809</b>	<b>142,400</b>	<b>142,400</b>	<b>54,463</b>		<b>54,463</b>	<b>87,937</b>	<b>38%</b>	

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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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	
<b>Revenue</b>										
Intergov./ Shared Revenues	3,209,051	2,985,157	3,041,250	3,041,250	1,319,717		1,319,717	1,721,533	43%	
Intergov./ Grants	-	-	-	-	118,046		118,046	(118,046)	-	
Licenses & Permits	3,150	300	3,000	3,000	675		675	2,325	23%	
Charges for Services	253,301	290,475	232,670	232,670	147,888		147,888	84,782	64%	
Interest Earnings	165,725	39,751	26,878	26,878	12,985		12,985	13,893	48%	
Debt Proceeds	-	1,778,948	-	-	-		-	-	-	
Other Income	42,383	56,716	5,300	5,300	24,057		24,057	(18,757)	454%	
Interfund Allocation Reimb	138,150	149,020	150,163	150,163	62,565		62,565	87,598	42%	
Interfund Transfers In	3,852,066	4,937,750	3,500,000	3,500,000	1,458,331		1,458,331	2,041,669	42%	
<b>Total Revenue</b>	<b>7,663,825</b>	<b>10,238,117</b>	<b>6,959,261</b>	<b>6,959,261</b>	<b>3,144,263</b>		<b>3,144,263</b>	<b>3,814,997</b>	<b>45%</b>	
<b>Expenditures by Activity</b>										
Streets / Traffic & Lighting	9,441,018	7,154,221	7,146,111	8,947,037	4,752,935	508,832	5,261,767	3,685,270	59%	
Curb & Sidewalk Program	1,494,709	1,202,773	1,480,290	1,952,478	504,453	225,584	730,037	1,222,441	37%	
<b>Total Expenditures</b>	<b>10,935,727</b>	<b>8,356,994</b>	<b>8,626,401</b>	<b>10,899,515</b>	<b>5,257,388</b>	<b>734,416</b>	<b>5,991,804</b>	<b>4,907,711</b>	<b>55%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	2,602,952	2,715,345	2,994,880	2,992,926	1,339,104	-	1,339,104	1,653,822	45%	
Fringe Benefits	970,717	1,138,382	1,240,258	1,242,212	558,316	-	558,316	683,896	45%	
<b>Total Personnel</b>	<b>3,573,668</b>	<b>3,853,726</b>	<b>4,235,138</b>	<b>4,235,138</b>	<b>1,897,420</b>		<b>1,897,420</b>	<b>2,337,718</b>	<b>45%</b>	
<b>Supplies</b>	<b>1,080,335</b>	<b>1,065,253</b>	<b>764,833</b>	<b>850,775</b>	<b>530,403</b>		<b>31,417</b>	<b>561,820</b>	<b>288,955</b>	
<b>Services &amp; Charges</b>										
Professional Services	645,007	255,097	483,476	955,664	196,610	225,584	422,194	533,470	44%	
Printing & Advertising	222	194	3,250	3,250	639	-	639	2,611	20%	
Utilities	49,037	44,364	48,231	48,231	23,815	-	23,815	24,416	49%	
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	421,383	34,750	456,134	137,096	77%	
Interfund Allocations	1,628,279	1,534,987	1,419,756	1,419,756	591,565	-	591,565	828,191	42%	
Debt Service Principal	734,901	590,097	920,461	920,461	436,279	-	436,279	484,182	47%	
Debt Service Interest & Fees	45,227	28,674	47,245	47,245	20,564	-	20,564	26,681	44%	
Other Services & Charges	177,033	165,904	128,070	129,658	1,959	464	2,423	127,235	2%	
Interfund Transfers Out	2,500,000	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>6,217,408</b>	<b>3,335,174</b>	<b>3,626,430</b>	<b>4,137,494</b>	<b>1,693,458</b>	<b>262,999</b>	<b>1,956,457</b>	<b>2,181,037</b>	<b>47%</b>	
<b>Capital</b>	<b>64,316</b>	<b>102,840</b>	<b>-</b>	<b>1,676,108</b>	<b>1,136,108</b>	<b>440,000</b>	<b>1,576,108</b>	<b>100,000</b>	<b>94%</b>	
<b>Total Expenditures</b>	<b>10,935,727</b>	<b>8,356,994</b>	<b>8,626,401</b>	<b>10,899,515</b>	<b>5,257,388</b>	<b>734,416</b>	<b>5,991,804</b>	<b>4,907,711</b>	<b>55%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(3,271,902)</b>	<b>1,881,123</b>	<b>(1,667,140)</b>	<b>(3,940,254)</b>	<b>(2,113,125)</b>		<b>(2,847,541)</b>			
Beginning Cash Balance	7,993,003	4,743,203			6,607,820				<b>Cash Reserves Target</b>	
Cash Adjustments	22,101	(16,506)			-					
<b>Ending Cash Balance</b>	<b>4,743,203</b>	<b>6,607,820</b>			<b>2,667,566</b>				25% of Annual expenditures	
Cash Reserves Target	2,733,932	2,089,248			2,724,879					

**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 Local Income Tax Certified Shares 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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<b>Fund Name</b>	MVH Restricted Fund	<b>Fund Number</b>	266
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	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
<b>Revenue</b>									
Intergov./ Shared Revenues	3,209,051	2,985,157	3,041,250	3,041,250	1,319,717		1,319,717	1,721,533	43%
Interest Earnings	15,007	12,589	187	187	4,512		4,512	(4,325)	2413%
<b>Total Revenue</b>	<b>3,224,058</b>	<b>2,997,747</b>	<b>3,041,437</b>	<b>3,041,437</b>	<b>1,324,228</b>		<b>1,324,228</b>	<b>1,717,208</b>	<b>44%</b>

**Expenditures by Type**

<b>Personnel</b>									
Salaries & Wages	290,561	221,144	353,095	353,095	17,292	-	17,292	335,803	5%
Fringe Benefits	148,185	103,529	140,277	140,277	7,694	-	7,694	132,583	5%
<b>Total Personnel</b>	<b>438,746</b>	<b>324,673</b>	<b>493,372</b>	<b>493,372</b>	<b>24,987</b>	<b>-</b>	<b>24,987</b>	<b>468,386</b>	<b>5%</b>
<b>Supplies</b>	<b>1,355,841</b>	<b>1,165,290</b>	<b>1,189,768</b>	<b>1,205,112</b>	<b>135,042</b>	<b>200,457</b>	<b>335,499</b>	<b>869,613</b>	<b>28%</b>
<b>Services &amp; Charges</b>									
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	218,977	406,209	625,186	887,117	41%
<b>Total Services &amp; Charges</b>	<b>774,629</b>	<b>1,042,462</b>	<b>1,358,110</b>	<b>1,762,302</b>	<b>276,833</b>	<b>598,052</b>	<b>874,885</b>	<b>887,417</b>	<b>50%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,800</b>	<b>-</b>	<b>15,800</b>	<b>15,800</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>2,569,216</b>	<b>2,532,426</b>	<b>3,041,250</b>	<b>3,476,587</b>	<b>436,862</b>	<b>814,310</b>	<b>1,251,171</b>	<b>2,225,416</b>	<b>36%</b>

<b>Net Surplus / (Deficit)</b>	654,842	465,321	187	(435,150)	887,367	73,057
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Beginning Cash Balance	-	650,402	1,126,297	-	2,010,144	<b>Cash Reserves Target</b>
Cash Adjustments	(4,440)	10,574	-	-	-	
<b>Ending Cash Balance</b>	<b>650,402</b>	<b>1,126,297</b>	<b>691,147</b>	<b>-</b>	<b>-</b>	<b>No reserve requirement</b>
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
<b>Revenue</b>									
Intergov./ Shared Revenues	6,418,102	5,970,315	6,082,500	6,082,500	2,639,434		2,639,434	3,443,066	43%
Intergov./ Grants	-	-	-	-	118,046		118,046	(118,046)	-
Licenses & Permits	3,150	300	3,000	3,000	675		675	2,325	23%
Charges for Services	253,301	290,475	232,670	232,670	147,888		147,888	84,782	64%
Interest Earnings	180,733	52,340	27,065	27,065	17,496		17,496	9,569	65%
Debt Proceeds	-	1,778,948	-	-	-		-	-	-
Other Income	42,383	56,716	5,300	5,300	24,057		24,057	(18,757)	454%
Interfund Allocation Reimb	138,150	149,020	150,163	150,163	62,565		62,565	87,598	42%
Interfund Transfers In	3,852,066	4,937,750	3,500,000	3,500,000	1,458,331		1,458,331	2,041,669	42%
<b>Total Revenue</b>	<b>10,887,884</b>	<b>13,235,863</b>	<b>10,000,698</b>	<b>10,000,698</b>	<b>4,468,491</b>		<b>4,468,491</b>	<b>5,532,206</b>	<b>45%</b>
<b>Expenditures by Fund</b>									
Motor Vehicle Highway (#202)	10,935,727	8,356,994	8,626,401	10,899,515	5,257,388	734,416	5,991,804	4,907,711	55%
MVH Restricted (#266)	2,569,216	2,532,426	3,041,250	3,476,587	436,862	814,310	1,251,171	2,225,415	36%
<b>Total Expenditures</b>	<b>13,504,943</b>	<b>10,889,419</b>	<b>11,667,651</b>	<b>14,376,102</b>	<b>5,694,250</b>	<b>1,548,726</b>	<b>7,242,975</b>	<b>7,133,126</b>	<b>50%</b>
<b>Expenditures by Activity</b>									
Streets / Traffic & Lighting	12,010,234	9,686,646	10,187,361	12,423,623	5,189,797	1,323,141	6,512,938	5,910,685	52%
Curb & Sidewalk Program	1,494,709	1,202,773	1,480,290	1,952,478	504,453	225,584	730,037	1,222,441	37%
<b>Total Expenditures</b>	<b>13,504,943</b>	<b>10,889,419</b>	<b>11,667,651</b>	<b>14,376,102</b>	<b>5,694,250</b>	<b>1,548,726</b>	<b>7,242,975</b>	<b>7,133,126</b>	<b>50%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	2,893,512	2,936,488	3,347,975	3,346,021	1,356,396	-	1,356,396	1,989,625	41%
Fringe Benefits	1,118,902	1,241,911	1,380,535	1,382,489	566,010	-	566,010	816,479	41%
<b>Total Personnel</b>	<b>4,012,414</b>	<b>4,178,400</b>	<b>4,728,510</b>	<b>4,728,510</b>	<b>1,922,406</b>	<b>-</b>	<b>1,922,406</b>	<b>2,806,104</b>	<b>41%</b>
<b>Supplies</b>	<b>2,436,176</b>	<b>2,230,544</b>	<b>1,954,601</b>	<b>2,055,887</b>	<b>665,444</b>	<b>231,875</b>	<b>897,319</b>	<b>1,158,568</b>	<b>44%</b>
<b>Services &amp; Charges</b>									
Professional Services	645,007	255,097	483,476	1,205,664	254,467	417,427	671,894	533,770	56%
Printing & Advertising	222	194	3,250	3,250	639	-	639	2,611	20%
Utilities	49,037	44,364	48,231	48,231	23,815	-	23,815	24,416	49%
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	640,360	440,959	1,081,319	1,024,212	51%
Interfund Allocations	1,628,279	1,534,987	1,419,756	1,419,756	591,565	-	591,565	828,191	42%
Debt Service Principal	734,901	590,097	920,461	920,461	436,279	-	436,279	484,182	47%
Debt Service Interest & Fees	45,227	28,674	47,245	47,245	20,564	-	20,564	26,681	44%
Other Services & Charges	177,033	165,904	128,070	129,658	1,959	464	2,423	127,235	2%
Interfund Transfers Out	2,500,000	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>6,992,037</b>	<b>4,377,636</b>	<b>4,984,540</b>	<b>5,899,797</b>	<b>1,970,291</b>	<b>861,051</b>	<b>2,831,342</b>	<b>3,068,453</b>	<b>48%</b>
<b>Capital</b>	<b>64,316</b>	<b>102,840</b>	<b>-</b>	<b>1,691,908</b>	<b>1,136,108</b>	<b>455,800</b>	<b>1,591,908</b>	<b>100,000</b>	<b>94%</b>
<b>Total Expenditures</b>	<b>13,504,943</b>	<b>10,889,419</b>	<b>11,667,651</b>	<b>14,376,102</b>	<b>5,694,250</b>	<b>1,548,726</b>	<b>7,242,975</b>	<b>7,133,125</b>	<b>50%</b>
<b>Net Surplus / (Deficit)</b>	<b>(2,617,060)</b>	<b>2,346,444</b>	<b>(1,666,953)</b>	<b>(4,375,404)</b>	<b>(1,225,758)</b>		<b>(2,774,484)</b>		
Beginning Cash Balance	7,993,003	5,393,605		7,734,117					
Cash Adjustments	17,661	(5,932)		-					
<b>Ending Cash Balance</b>	<b>5,393,605</b>	<b>7,734,117</b>		<b>3,358,713</b>	<b>6,303,100</b>				

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Local Road & Street					<b>Fund Number</b>	251			
<b>Fund Type</b>	Special Revenue Funds									
<b>Control</b>	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	
<b>Revenue</b>										
Intergov./ Shared Revenues	1,858,579	1,781,618	1,539,462	1,539,462	787,539		787,539	751,923	51%	
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	10,713		10,713	(3,706)	153%	
Other Income	38,375	18,968	-	-	-		-	-	-	
Interfund Transfers In	2,500,000	-	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>4,646,528</b>	<b>1,945,448</b>	<b>1,896,469</b>	<b>1,896,469</b>	<b>954,560</b>		<b>954,560</b>	<b>941,909</b>	<b>50%</b>	
<b>Expenditures by Type</b>										
<b>Supplies</b>	63,646	4,468	350,000	400,548	31,264	28,062	59,326	341,222	15%	
<b>Services &amp; Charges</b>										
Professional Services	175,032	200,078	80,000	754,276	108,145	434,838	542,983	211,293	72%	
Repairs & Maintenance	376,289	795,967	-	743,974	244,985	283,019	528,004	215,970	71%	
Other Services & Charges	5,000	2,094	15,000	15,000	3,181	3,341	6,522	8,478	43%	
Interfund Transfers Out	617,569	1,000,000	2,000,000	2,000,000	833,331	-	833,331	1,166,669	42%	
<b>Total Services &amp; Charges</b>	<b>1,173,890</b>	<b>1,998,139</b>	<b>2,095,000</b>	<b>3,513,250</b>	<b>1,189,642</b>	<b>721,198</b>	<b>1,910,840</b>	<b>1,602,410</b>	<b>54%</b>	
<b>Capital</b>	2,095,286	1,552,078	300,000	915,452	465,761	206,622	672,383	243,069	73%	
<b>Total Expenditures</b>	<b>3,332,822</b>	<b>3,554,685</b>	<b>2,745,000</b>	<b>4,829,250</b>	<b>1,686,667</b>	<b>955,883</b>	<b>2,642,549</b>	<b>2,186,701</b>	<b>55%</b>	
<b>Net Surplus / (Deficit)</b>	<b>1,313,706</b>	<b>(1,609,236)</b>	<b>(848,531)</b>	<b>(2,932,781)</b>	<b>(732,107)</b>		<b>(1,687,989)</b>			
Beginning Cash Balance	3,919,938	5,233,148		3,632,884		<b>Cash Reserves Target</b>  No reserve requirement				
Cash Adjustments	(495)	8,971		-						
<b>Ending Cash Balance</b>	<b>5,233,148</b>	<b>3,632,884</b>		<b>700,102</b>	<b>2,969,676</b>					
Cash Reserves Target	-	-		-						
<b>Fund Purpose:</b>	<p>This fund is used to track expenditures for road projects managed by the Engineering division of the Department of Public Works.</p> <p>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."</p>									
<b>Explanation of Revenue Sources:</b>	<p>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.</p>									
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	<p>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.</p> <p>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.</p> <p>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 &amp; 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.</p>									

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<b>Fund Name</b>	LOIT Special Distribution	<b>Fund Number</b>	257
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	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
<b>Revenue</b>									
Intergov./ Grants	-	144,097	-	-	-		-	-	-
Interest Earnings	10,922	1,257	129	129	790		790	(661)	612%
Other Income	92,453	-	-	-	1,500		1,500	(1,500)	-
<b>Total Revenue</b>	<b>103,375</b>	<b>145,354</b>	<b>129</b>	<b>129</b>	<b>2,290</b>		<b>2,290</b>	<b>(2,161)</b>	<b>1775%</b>

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

<b>Net Surplus / (Deficit)</b>	<b>(588,119)</b>	<b>95,560</b>	<b>129</b>	<b>(109,334)</b>	<b>(21,638)</b>		<b>(107,174)</b>
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Beginning Cash Balance	757,509	170,735		266,588		<b>Cash Reserves Target</b> No reserve requirement - one-time distribution - spend down to zero
Cash Adjustments	1,345	293		-		
<b>Ending Cash Balance</b>	<b>170,735</b>	<b>266,588</b>		<b>157,254</b>	<b>244,950</b>	
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.



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<b>Fund Name</b>	Local Road & Bridge Grant					<b>Fund Number</b>	265		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	City Funds								
	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
<b>Revenue</b>									
Intergov./ Grants	553,253	1,102,365	1,000,000	1,141,172	141,172		141,172	1,000,000	12%
Interest Earnings	10,466	7,642	10	10	2,771		2,771	(2,761)	27714%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	553,253	1,522,365	1,000,000	1,000,000	141,172		141,172	858,828	14%
<b>Total Revenue</b>	<b>1,116,972</b>	<b>2,632,372</b>	<b>2,000,010</b>	<b>2,141,182</b>	<b>285,115</b>		<b>285,115</b>	<b>1,856,067</b>	<b>13%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Repairs & Maintenance	996,856	1,691,081	2,000,000	3,395,480	1,138,240	1,582,144	2,720,384	675,096	80%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>996,856</b>	<b>1,691,081</b>	<b>2,000,000</b>	<b>3,395,480</b>	<b>1,138,240</b>	<b>1,582,144</b>	<b>2,720,384</b>	<b>675,096</b>	<b>80%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>996,856</b>	<b>1,691,081</b>	<b>2,000,000</b>	<b>3,395,480</b>	<b>1,138,240</b>	<b>1,582,144</b>	<b>2,720,384</b>	<b>675,096</b>	<b>80%</b>
<b>Net Surplus / (Deficit)</b>	<b>120,116</b>	<b>941,291</b>	<b>10</b>	<b>(1,254,298)</b>	<b>(853,126)</b>		<b>(2,435,270)</b>		
Beginning Cash Balance	329,373	449,431		1,391,493		<b>Cash Reserves Target</b>			
Cash Adjustments	(58)	770		-		No reserve requirement - Grant fund - spend down to zero			
<b>Ending Cash Balance</b>	<b>449,431</b>	<b>1,391,493</b>		<b>137,195</b>	<b>538,367</b>				
Cash Reserves Target	-	-		-	-				

**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.

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<b>Fund Name</b>	<b>Major Moves Construction</b>					<b>Fund Number</b>	<b>412</b>		
<b>Fund Type</b>	<b>Capital Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Grants	-	668	-	-	17,441		17,441	(17,441)	-
Interest Earnings	69,658	17,411	7,533	7,533	4,794		4,794	2,739	64%
Other Income	584,181	493,328	493,329	493,329	246,664		246,664	246,665	50%
<b>Total Revenue</b>	<b>653,840</b>	<b>511,407</b>	<b>500,862</b>	<b>500,862</b>	<b>268,899</b>		<b>268,899</b>	<b>231,963</b>	<b>54%</b>
<b>Expenditures by Type</b>									
Supplies	-	-	450,000	450,000	-	-	-	450,000	0%
<b>Services &amp; Charges</b>									
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	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>712,322</b>	<b>675,455</b>	<b>-</b>	<b>194,163</b>	<b>10,744</b>	<b>183,420</b>	<b>194,163</b>	<b>-</b>	<b>100%</b>
Capital	513,712	649,253	-	102,896	27,855	75,041	102,896	-	100%
<b>Total Expenditures</b>	<b>1,226,034</b>	<b>1,324,708</b>	<b>450,000</b>	<b>747,059</b>	<b>38,599</b>	<b>258,460</b>	<b>297,059</b>	<b>450,000</b>	<b>40%</b>
<b>Net Surplus / (Deficit)</b>	<b>(572,194)</b>	<b>(813,301)</b>	<b>50,862</b>	<b>(246,197)</b>	<b>230,300</b>		<b>(28,160)</b>		
Beginning Cash Balance	2,765,949	2,195,972		1,386,436					
Cash Adjustments	2,216	3,765		-					
<b>Ending Cash Balance</b>	<b>2,195,972</b>	<b>1,386,436</b>		<b>1,140,239</b>	<b>1,616,736</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

This fund was established in 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.

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<b>Fund Name</b>	2021 Infrastructure Bond Capital	<b>Fund Number</b>	455
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	8,601,026	8,601,026		8,601,026	-	100%
<b>Total Revenue</b>	-	-	-	8,601,026	8,601,026		8,601,026	-	100%

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Interfund Transfers Out	-	-	-	1,000,000	141,172	-	141,172	858,828	14%
<b>Total Services &amp; Charges</b>	-	-	-	1,000,000	141,172	-	141,172	858,828	14%
<b>Capital</b>	-	-	-	7,601,026	-	997,663	997,663	6,603,363	13%
<b>Total Expenditures</b>	-	-	-	8,601,026	141,172	997,663	1,138,835	7,462,191	13%

<b>Net Surplus / (Deficit)</b>	-	-	-	-	8,459,855		7,462,191		
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Beginning Cash Balance	-	-		-			<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-		-			
<b>Ending Cash Balance</b>	-	-		-	8,459,855		
Cash Reserves Target	-	-		-			

**Fund Purpose:**  
This fund was established to track the expenditures of the proceeds from the LIT Lease Rental Revenue Bonds, Series 2021. The bonds were issued to fund street and neighborhood infrastructure projects. The bonds were secured with local income tax funding and are being repaid by the Local Income Tax Economic Development Fund (#408). Payment of debt service principal and interest to the bondholders is recorded in the Building Corporation Fund (#755).

**Explanation of Revenue Sources:**  
The par amount of the bonds were \$7,610,000 with a premium of \$1,250,022, a total of \$8,860,022. The bonds were closed on May 12, 2021 with a net interest rate of 3.4%. The bond proceeds and cost of issuance were accounted for in the Building Corporation Fund (#755). The net amount of \$8,601,026 was transferred from Fund #755 to this bond capital fund to be used towards the approved capital projects.

**Explanation of Expenditures and Significant Changes/Variations:**  
The bonds proceeds will be spent towards improving the City's neighborhoods through street and infrastructure improvements. \$1,000,000 will be transferred to the Local Road & Bridge Grant Fund (#265) as the City's match portion for the Community Crossings state matching grant from the Indiana Department of Transportation (INDOT).

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<b>Fund Name</b>	<b>Solid Waste Operations</b>						<b>Fund Number</b>	<b>610</b>	
<b>Fund Type</b>	<b>Enterprise Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Budget</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Budget</b>
<b>Revenue</b>									
Charges for Services	5,463,922	5,656,106	5,506,237	5,506,237	2,560,121		2,560,121	2,946,116	46%
Interest Earnings	12,252	2,362	-	-	205		205	(205)	-
Other Income	13,220	98,540	45,500	45,500	44,097		44,097	1,403	97%
Interfund Transfers In	-	250,000	965,000	-	-		-	-	-
<b>Total Revenue</b>	<b>5,489,395</b>	<b>6,007,008</b>	<b>6,516,737</b>	<b>5,551,737</b>	<b>2,604,422</b>		<b>2,604,422</b>	<b>2,947,314</b>	<b>47%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,030,068	1,151,775	1,146,617	1,146,617	448,407	-	448,407	698,210	39%
Fringe Benefits	421,865	491,924	521,476	521,476	192,962	-	192,962	328,514	37%
<b>Total Personnel</b>	<b>1,451,934</b>	<b>1,643,699</b>	<b>1,668,093</b>	<b>1,668,093</b>	<b>641,370</b>	<b>-</b>	<b>641,370</b>	<b>1,026,724</b>	<b>38%</b>
<b>Supplies</b>	<b>254,413</b>	<b>328,387</b>	<b>472,330</b>	<b>474,822</b>	<b>147,771</b>	<b>2,492</b>	<b>150,263</b>	<b>324,559</b>	<b>32%</b>
<b>Services &amp; Charges</b>									
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	405,404	-	405,404	571,596	41%
Interfund Allocations	998,406	958,978	1,185,129	1,185,129	493,802	-	493,802	691,327	42%
Other Services & Charges	998,584	1,199,086	1,114,933	1,134,348	451,889	597,988	1,049,877	84,472	93%
Interfund Transfers Out	1,053,026	979,213	1,065,255	1,065,255	501,219	-	501,219	564,036	47%
<b>Total Services &amp; Charges</b>	<b>3,862,416</b>	<b>4,293,991</b>	<b>4,395,410</b>	<b>4,396,825</b>	<b>1,852,314</b>	<b>597,988</b>	<b>2,450,302</b>	<b>1,946,524</b>	<b>56%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>5,568,762</b>	<b>6,266,076</b>	<b>6,535,833</b>	<b>6,539,740</b>	<b>2,641,455</b>	<b>600,479</b>	<b>3,241,935</b>	<b>3,297,807</b>	<b>50%</b>
<b>Net Surplus / (Deficit)</b>	<b>(79,367)</b>	<b>(259,069)</b>	<b>(19,096)</b>	<b>(988,003)</b>	<b>(37,033)</b>		<b>(637,512)</b>		
Beginning Cash Balance	525,571	449,145		87,032					
Cash Adjustments	2,941	(103,044)		-					
<b>Ending Cash Balance</b>	<b>449,145</b>	<b>87,032</b>		<b>(900,970)</b>	<b>(73,085)</b>				
Cash Reserves Target	556,876	626,608		653,974					

<b>Cash Reserves Target</b>
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.

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

	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
<b>Revenue</b>									
Interest Earnings	5,423	946	-	-	20		20	(20)	-
Debt Proceeds	-	375,000	-	-	-		-	-	-
Interfund Transfers In	1,053,026	979,213	1,065,255	1,065,255	501,219		501,219	564,036	47%
<b>Total Revenue</b>	<b>1,058,449</b>	<b>1,355,159</b>	<b>1,065,255</b>	<b>1,065,255</b>	<b>501,239</b>		<b>501,239</b>	<b>564,016</b>	<b>47%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	970,891	927,626	1,002,558	1,002,558	493,012	-	493,012	509,546	49%
Debt Service Interest & Fees	67,113	51,027	62,697	62,697	21,340	-	21,340	41,357	34%
<b>Total Services &amp; Charges</b>	<b>1,038,004</b>	<b>978,653</b>	<b>1,065,255</b>	<b>1,065,255</b>	<b>514,352</b>	<b>-</b>	<b>514,352</b>	<b>550,903</b>	<b>48%</b>

<b>Capital</b>	-	53,416	-	375,000	-	375,000	375,000	-	100%
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<b>Total Expenditures</b>	<b>1,038,004</b>	<b>1,032,069</b>	<b>1,065,255</b>	<b>1,440,255</b>	<b>514,352</b>	<b>375,000</b>	<b>889,352</b>	<b>550,903</b>	<b>62%</b>
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<b>Net Surplus / (Deficit)</b>	<b>20,445</b>	<b>323,090</b>	<b>-</b>	<b>(375,000)</b>	<b>(13,113)</b>		<b>(388,113)</b>		
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Beginning Cash Balance	44,494	64,925		388,126		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero			
Cash Adjustments	(15)	111		-					
<b>Ending Cash Balance</b>	<b>64,925</b>	<b>388,126</b>		<b>13,126</b>	<b>375,013</b>				
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.

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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
<b>Revenue</b>									
Charges for Services	18,428,418	19,530,007	18,768,653	18,768,653	7,463,566		7,463,566	11,305,087	40%
Interest Earnings	89,938	29,477	21,605	21,605	14,390		14,390	7,215	67%
Other Income	37,155	30,256	42,500	53,195	(79,665)		(79,665)	132,860	-150%
Interfund Allocation Reimb	1,734,889	1,788,327	1,856,424	1,856,424	773,510		773,510	1,082,914	42%
Interfund Transfers In	159,826	83,727	103,534	103,534	18,160		18,160	85,374	18%
<b>Total Revenue</b>	<b>20,450,225</b>	<b>21,461,793</b>	<b>20,792,716</b>	<b>20,803,411</b>	<b>8,189,962</b>		<b>8,189,962</b>	<b>12,613,450</b>	<b>39%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	3,287,529	3,387,258	3,694,444	3,694,444	1,396,827	-	1,396,827	2,297,617	38%
Fringe Benefits	1,287,012	1,442,985	1,532,758	1,532,758	597,371	1,298	598,669	934,089	39%
<b>Total Personnel</b>	<b>4,574,540</b>	<b>4,830,243</b>	<b>5,227,202</b>	<b>5,227,202</b>	<b>1,994,198</b>	<b>1,298</b>	<b>1,995,496</b>	<b>3,231,706</b>	<b>38%</b>
<b>Supplies</b>	<b>1,499,242</b>	<b>1,266,625</b>	<b>1,430,772</b>	<b>1,595,114</b>	<b>478,550</b>	<b>186,693</b>	<b>665,243</b>	<b>929,871</b>	<b>42%</b>
<b>Services &amp; Charges</b>									
Professional Services	891,024	850,848	676,560	968,969	166,461	385,176	551,637	417,332	57%
Printing & Advertising	1,165	2,209	10,359	10,779	866	123	989	9,791	9%
Utilities	769,708	752,924	823,700	823,700	297,613	-	297,613	526,087	36%
Education & Training	10,627	10,322	32,675	43,675	15,504	450	15,954	27,721	37%
Travel	2,386	2,754	18,750	8,750	-	-	-	8,750	0%
Repairs & Maintenance	321,740	388,841	475,200	627,467	188,388	165,939	354,327	273,140	56%
Interfund Allocations	1,979,352	2,184,334	2,267,793	2,267,793	944,912	-	944,912	1,322,881	42%
Debt Service Principal	396,892	401,882	296,672	296,672	197,138	-	197,138	99,534	66%
Debt Service Interest & Fees	23,014	15,525	8,065	8,065	4,948	-	4,948	3,117	61%
Other Services & Charges	3,008,526	3,097,555	3,539,879	3,789,395	1,283,662	430,510	1,714,172	2,075,224	45%
Interfund Transfers Out	5,539,552	5,166,931	4,954,548	4,954,548	2,064,402	-	2,064,402	2,890,146	42%
PILOT	1,662,624	1,629,442	1,611,201	1,611,201	671,332	-	671,332	939,869	42%
<b>Total Services &amp; Charges</b>	<b>14,606,609</b>	<b>14,503,569</b>	<b>14,715,402</b>	<b>15,411,014</b>	<b>5,835,225</b>	<b>982,197</b>	<b>6,817,422</b>	<b>8,593,592</b>	<b>44%</b>
<b>Total Expenditures</b>	<b>20,680,391</b>	<b>20,600,437</b>	<b>21,373,376</b>	<b>22,233,330</b>	<b>8,307,973</b>	<b>1,170,188</b>	<b>9,478,161</b>	<b>12,755,169</b>	<b>43%</b>
<b>Net Surplus / (Deficit)</b>	<b>(230,166)</b>	<b>861,356</b>	<b>(580,660)</b>	<b>(1,429,919)</b>	<b>(118,011)</b>		<b>(1,288,200)</b>		
Beginning Cash Balance	4,618,205	4,204,418		4,840,727					
Cash Adjustments	(183,621)	(225,047)		-					
<b>Ending Cash Balance</b>	<b>4,204,418</b>	<b>4,840,727</b>		<b>3,410,807</b>	<b>4,477,632</b>				
Cash Reserves Target	1,034,020	1,030,022		1,111,667					
								<b>Cash Reserves Target</b>	
								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 it 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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<b>Fund Name</b>	Water Works Capital	<b>Fund Number</b>	622
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<b>Fund Type</b>	Enterprise Funds
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<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	192,850	236,907	210,000	210,000	88,541		88,541	121,460	42%
Interest Earnings	90,537	51,626	59,877	59,877	25,290		25,290	34,587	42%
Other Income	-	9,568	-	-	-		-	-	-
Interfund Transfers In	3,241,000	3,862,000	3,373,000	3,373,000	1,405,419		1,405,419	1,967,581	42%
<b>Total Revenue</b>	<b>3,524,387</b>	<b>4,160,101</b>	<b>3,642,877</b>	<b>3,642,877</b>	<b>1,519,250</b>		<b>1,519,250</b>	<b>2,123,628</b>	<b>42%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	65,611	31,704	-	82,087	6,134	75,953	82,087	-	100%
<b>Total Services &amp; Charges</b>	<b>65,611</b>	<b>31,704</b>	<b>-</b>	<b>82,087</b>	<b>6,134</b>	<b>75,953</b>	<b>82,087</b>	<b>-</b>	<b>100%</b>

<b>Capital</b>	1,147,043	726,784	2,573,000	6,182,355	274,744	2,250,193	2,524,936	3,657,419	41%
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<b>Total Expenditures</b>	1,212,655	758,488	2,573,000	6,264,442	280,878	2,326,146	2,607,023	3,657,419	42%
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<b>Net Surplus / (Deficit)</b>	2,311,733	3,401,613	1,069,877	(2,621,565)	1,238,372		(1,087,774)		
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Beginning Cash Balance	1,888,226	4,187,432		7,652,044		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero			
Cash Adjustments	(12,526)	62,999		-					
<b>Ending Cash Balance</b>	<b>4,187,432</b>	<b>7,652,044</b>		<b>5,030,479</b>	<b>8,844,421</b>				
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><b>2021 projects include:</b></p> <p><b>Equipment:</b> \$44,000</p> <ul style="list-style-type: none"> <li>• (1) arrow board - \$12,000</li> <li>• (1) 12' cargo trailer - \$12,000</li> <li>• (1) trailer for shoring box - \$10,000</li> <li>• (1) long shoring utility trailer - \$10,000</li> </ul> <p><b>Vehicles:</b> \$429,000</p> <ul style="list-style-type: none"> <li>• (3) mini cargo vans - \$99,000</li> <li>• (1) midsize car - \$35,000</li> <li>• (2) 4WD trucks - \$70,000</li> <li>• (1) 2WD truck w/tommy gate - \$35,000</li> <li>• (1) 4WD pickup truck with plow - \$45,000</li> <li>• (1) 4WD truck w/plow - \$40,000</li> <li>• (1) Dump truck - \$150,000</li> </ul> <p><b>Booster Pump Stations:</b> \$81,000</p> <ul style="list-style-type: none"> <li>• Locust booster station - \$62,000</li> <li>• Topsfield booster station - \$19,000</li> </ul> <p><b>Mains:</b> \$867,000</p> <ul style="list-style-type: none"> <li>• Water main, hydrant, and valve replacement</li> </ul> <p><b>Edison Filtration Plant Rehabilitation:</b> \$822,000</p> <p><b>Northwest Elevated Tank:</b> \$330,000</p>	<p><b>Previous projects include:</b></p> <p><b>North Station Filtration Plant Rehabilitation:</b> \$672,000 (2020) / \$950,000 (2019)</p> <p>Upgrades and replacements include:</p> <ul style="list-style-type: none"> <li>• outdated chlorine gas system</li> <li>• scrubber chemical</li> <li>• filter media</li> <li>• raw water piping</li> <li>• dehumidification system</li> <li>• HVAC compressors</li> <li>• outdated PLCs</li> <li>• high service pumps</li> </ul> <p><b>Pinhook Filtration Plant Rehabilitation:</b> \$771,000 (2020) / \$2M overall budget</p> <p>Project elements include:</p> <ul style="list-style-type: none"> <li>• replacement of electronic actuator valves</li> <li>• replacement of filter underdrains</li> <li>• control panel and motor upgrades</li> <li>• air handling system upgrades</li> <li>• building roof repairs</li> </ul>
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<b>Fund Name</b>	Water Works Customer Deposit	<b>Fund Number</b>	624
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	39,720	11,222	17,381	17,381	3,963		3,963	13,418	23%
<b>Total Revenue</b>	<b>39,720</b>	<b>11,222</b>	<b>17,381</b>	<b>17,381</b>	<b>3,963</b>		<b>3,963</b>	<b>13,418</b>	<b>23%</b>

<b>Expenditures</b>									
Interfund Transfers Out	34,076	16,448	17,381	17,381	3,963	-	3,963	13,418	23%
<b>Total Expenditures</b>	<b>34,076</b>	<b>16,448</b>	<b>17,381</b>	<b>17,381</b>	<b>3,963</b>	<b>-</b>	<b>3,963</b>	<b>13,418</b>	<b>23%</b>

<b>Net Surplus / (Deficit)</b>	5,643	(5,227)	-	-	-	-
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Beginning Cash Balance	1,298,632	1,287,448		1,263,319		<b>Cash Reserves Target</b>  100% cash reserves for customer deposits
Cash Adjustments	(16,827)	(18,903)		-		
<b>Ending Cash Balance</b>	<b>1,287,448</b>	<b>1,263,319</b>		<b>1,263,319</b>	<b>1,271,285</b>	
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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<b>Fund Name</b>	Water Works Sinking (Debt Service)	<b>Fund Number</b>	625
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	City Funds		

	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
<b>Revenue</b>									
Interest Earnings	26,869	8,907	24,269	24,269	767		767	23,502	3%
Interfund Transfers In	2,013,000	1,218,000	1,511,548	1,511,548	629,814		629,814	881,734	42%
<b>Total Revenue</b>	<b>2,039,869</b>	<b>1,226,907</b>	<b>1,535,817</b>	<b>1,535,817</b>	<b>630,581</b>		<b>630,581</b>	<b>905,236</b>	<b>41%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	767	-	767	23,502	3%
<b>Total Services &amp; Charges</b>	<b>3,483,048</b>	<b>1,511,205</b>	<b>1,535,817</b>	<b>1,535,817</b>	<b>1,267</b>	<b>-</b>	<b>1,267</b>	<b>1,534,550</b>	<b>0%</b>

<b>Total Expenditures</b>	<b>3,483,048</b>	<b>1,511,205</b>	<b>1,535,817</b>	<b>1,535,817</b>	<b>1,267</b>	<b>-</b>	<b>1,267</b>	<b>1,534,550</b>	<b>0%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(1,443,179)</b>	<b>(284,298)</b>	<b>-</b>	<b>-</b>	<b>629,314</b>	<b>629,314</b>			
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Beginning Cash Balance	1,726,068	286,131		2,323					
Cash Adjustments	3,242	491		-					
<b>Ending Cash Balance</b>	<b>286,131</b>	<b>2,323</b>		<b>2,323</b>	<b>631,637</b>				
Cash Reserves Target	286,131	2,323		2,323					

**Cash Reserves Target**

100% cash reserves per bond covenants

**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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<b>Fund Name</b>	Water Works Bond Reserve	<b>Fund Number</b>	626
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	39,016	12,438	20,000	20,000	4,338		4,338	15,662	22%
<b>Total Revenue</b>	<b>39,016</b>	<b>12,438</b>	<b>20,000</b>	<b>20,000</b>	<b>4,338</b>		<b>4,338</b>	<b>15,662</b>	<b>22%</b>

<b>Expenditures</b>									
Interfund Transfers Out	34,582	20,000	20,000	20,000	4,337	-	4,337	15,663	22%
<b>Total Expenditures</b>	<b>34,582</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>4,337</b>	<b>-</b>	<b>4,337</b>	<b>15,663</b>	<b>22%</b>

<b>Net Surplus / (Deficit)</b>	4,434	(7,562)	-	-	2	2
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Beginning Cash Balance	1,422,922	1,427,971		1,422,800			<b>Cash Reserves Target</b>  100% cash reserves per bond covenants
Cash Adjustments	615	2,390		-			
<b>Ending Cash Balance</b>	<b>1,427,971</b>	<b>1,422,800</b>		<b>1,422,800</b>	<b>1,422,802</b>		
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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<b>Fund Name</b>	Water Works Operations & Maintenance Reserve	<b>Fund Number</b>	629
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<b>Fund Type</b>	Enterprise Funds
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<b>Control</b>	City Funds
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	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
<b>Revenue</b>									
Interest Earnings	78,460	25,426	41,884	41,884	9,093		9,093	32,791	22%
Interfund Transfers In	225,552	16,931	-	-	-		-	-	-
<b>Total Revenue</b>	<b>304,012</b>	<b>42,357</b>	<b>41,884</b>	<b>41,884</b>	<b>9,093</b>		<b>9,093</b>	<b>32,791</b>	<b>22%</b>
<b>Expenditures</b>									
Interfund Transfers Out	65,938	37,210	41,884	41,884	9,093	-	9,093	32,791	22%
<b>Total Expenditures</b>	<b>65,938</b>	<b>37,210</b>	<b>41,884</b>	<b>41,884</b>	<b>9,093</b>	<b>-</b>	<b>9,093</b>	<b>32,791</b>	<b>22%</b>

<b>Net Surplus / (Deficit)</b>	238,073	5,147	-	-	-	-
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Beginning Cash Balance	2,663,672	2,902,529		2,912,652		<b>Cash Reserves Target</b> 16.67% of annual operating expenses in Fund 620, net of transfers
Cash Adjustments	784	4,976		-		
<b>Ending Cash Balance</b>	<b>2,902,529</b>	<b>2,912,652</b>		<b>2,912,652</b>	<b>2,912,652</b>	
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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<b>Fund Name</b>	Sewer Repair Insurance	<b>Fund Number</b>	640
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	652,271	672,463	645,105	645,105	304,659		304,659	340,446	47%
Interest Earnings	57,505	18,620	28,298	28,298	6,416		6,416	21,882	23%
Other Income	365	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>710,141</b>	<b>691,083</b>	<b>673,403</b>	<b>673,403</b>	<b>311,075</b>		<b>311,075</b>	<b>362,328</b>	<b>46%</b>

**Expenditures by Type**

<b>Personnel</b>									
Salaries & Wages	108,341	116,128	115,953	115,953	51,351	-	51,351	64,602	44%
Fringe Benefits	44,267	51,106	48,395	48,395	22,401	-	22,401	25,994	46%
<b>Total Personnel</b>	<b>152,608</b>	<b>167,234</b>	<b>164,348</b>	<b>164,348</b>	<b>73,752</b>	<b>-</b>	<b>73,752</b>	<b>90,596</b>	<b>45%</b>

<b>Supplies</b>	29,334	26,545	38,475	43,179	15,842	-	15,842	27,337	37%
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**Services & Charges**

Printing & Advertising	-	-	700	700	-	-	-	700	0%
Repairs & Maintenance	291,547	507,227	348,601	355,774	168,396	6,990	175,386	180,389	49%
Interfund Allocations	75,495	84,511	91,901	91,901	38,295	-	38,295	53,606	42%
Other Services & Charges	3,828	10,580	6,500	6,500	248	-	248	6,252	4%
<b>Total Services &amp; Charges</b>	<b>370,870</b>	<b>602,318</b>	<b>447,702</b>	<b>454,875</b>	<b>206,938</b>	<b>6,990</b>	<b>213,928</b>	<b>240,947</b>	<b>47%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	552,812	796,097	650,525	662,402	296,533	6,990	303,523	358,880	46%
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<b>Net Surplus / (Deficit)</b>	157,329	(105,014)	22,878	11,001	14,542	7,552			
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Beginning Cash Balance	2,014,803	2,173,605		2,052,857					
Cash Adjustments	1,473	(15,735)		-					
<b>Ending Cash Balance</b>	<b>2,173,605</b>	<b>2,052,857</b>		<b>2,063,858</b>	<b>2,046,823</b>				
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.

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<b>Fund Name</b>	<b>Sewage Works Operations</b>					<b>Fund Number</b>	<b>641</b>		
<b>Fund Type</b>	<b>Enterprise Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Charges for Services	39,245,887	36,969,565	37,068,625	37,068,625	16,481,579		16,481,579	20,587,046	44%
Interest Earnings	387,785	80,803	38,711	38,711	35,829		35,829	2,882	93%
Other Income	93,446	36,100	5,142	5,142	19,110		19,110	(13,968)	372%
Interfund Allocation Reimb	421,463	446,759	449,895	449,895	187,465		187,465	262,430	42%
Interfund Transfers In	327,330	77,322	580,690	660,295	307,458		307,458	352,837	47%
<b>Total Revenue</b>	<b>40,475,911</b>	<b>37,610,549</b>	<b>38,143,063</b>	<b>38,222,668</b>	<b>17,031,442</b>		<b>17,031,442</b>	<b>21,191,227</b>	<b>45%</b>
<b>Expenditures by Division</b>									
Sewers	5,790,685	5,816,750	6,429,160	8,765,680	3,552,273	1,029,399	4,581,672	4,184,008	52%
Concrete Crew	418,317	416,511	514,138	514,138	197,500	-	197,500	316,638	38%
Wastewater	32,455,408	33,360,472	33,924,271	35,487,470	12,717,630	1,683,339	14,400,969	21,086,501	41%
Organic Resources	1,609,596	1,587,652	1,498,179	1,517,674	620,118	104,236	724,354	793,320	48%
<b>Total Expenditures</b>	<b>40,274,007</b>	<b>41,181,385</b>	<b>42,365,748</b>	<b>46,284,962</b>	<b>17,087,521</b>	<b>2,816,974</b>	<b>19,904,495</b>	<b>26,380,467</b>	<b>43%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	4,674,220	4,716,820	5,259,565	5,259,565	2,057,297	-	2,057,297	3,202,268	39%
Fringe Benefits	1,739,623	1,973,822	2,062,979	2,062,979	855,150	-	855,150	1,207,829	41%
<b>Total Personnel</b>	<b>6,413,843</b>	<b>6,690,642</b>	<b>7,322,544</b>	<b>7,322,544</b>	<b>2,912,447</b>	<b>-</b>	<b>2,912,447</b>	<b>4,410,097</b>	<b>40%</b>
<b>Supplies</b>	<b>1,739,090</b>	<b>1,666,866</b>	<b>1,975,014</b>	<b>2,180,908</b>	<b>515,997</b>	<b>262,429</b>	<b>778,426</b>	<b>1,402,483</b>	<b>36%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,634,972	849,692	2,301,000	2,843,964	182,374	417,534	599,908	2,244,056	21%
Printing & Advertising	297	849	9,711	9,711	1,104	-	1,104	8,607	11%
Utilities	1,206,860	1,101,420	1,313,160	1,313,160	533,649	-	533,649	779,511	41%
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	654,819	411,167	1,065,986	1,505,029	41%
Interfund Allocations	5,730,856	5,645,332	6,312,945	6,312,945	2,630,385	-	2,630,385	3,682,560	42%
Debt Service Principal	564,025	514,260	294,415	294,415	183,755	-	183,755	110,660	62%
Debt Service Interest & Fees	25,784	16,278	7,816	7,816	4,756	-	4,756	3,060	61%
Other Services & Charges	2,909,301	2,597,472	2,583,705	5,204,396	1,887,231	1,725,844	3,613,075	1,591,321	69%
Interfund Transfers Out	13,075,295	16,032,102	13,591,468	13,591,468	5,687,432	-	5,687,432	7,904,036	42%
PILOT	4,678,366	4,592,349	4,543,120	4,543,120	1,892,969	-	1,892,969	2,650,151	42%
<b>Total Services &amp; Charges</b>	<b>32,121,074</b>	<b>32,823,877</b>	<b>33,068,190</b>	<b>36,781,510</b>	<b>13,659,076</b>	<b>2,554,545</b>	<b>16,213,621</b>	<b>20,567,888</b>	<b>44%</b>
<b>Total Expenditures</b>	<b>40,274,007</b>	<b>41,181,385</b>	<b>42,365,748</b>	<b>46,284,962</b>	<b>17,087,521</b>	<b>2,816,974</b>	<b>19,904,495</b>	<b>26,380,468</b>	<b>43%</b>
<b>Net Surplus / (Deficit)</b>	<b>201,904</b>	<b>(3,570,836)</b>	<b>(4,222,685)</b>	<b>(8,062,294)</b>	<b>(56,079)</b>		<b>(2,873,053)</b>		
Beginning Cash Balance	15,164,622	15,409,455		11,466,153					
Cash Adjustments	42,928	(372,465)		-					
<b>Ending Cash Balance</b>	<b>15,409,455</b>	<b>11,466,153</b>		<b>3,403,859</b>	<b>10,727,756</b>				
Cash Reserves Target	2,013,700	2,059,069		2,314,248					
							<b>Cash Reserves Target</b>		
							5% of Annual expenditures		
<b>Fund Purpose:</b>	<p>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.</p> <p><b>Wastewater Division:</b> Facilitates the collection, treatment, and disposal of wastewater. Responsible for the operation of the treatment facility, which is a conventional activated sludge plant, the interceptor sewer system, the combined sewer overflow (CSO) system and the remote sewage lift stations.</p> <p><b>Sewers Division:</b> Oversees the repair and maintenance of approximately 700 miles of sanitary sewer and storm drains. Along with the sanitary and storm lines, Sewers also maintains around 10,000 catch basins, inlets, and drains. Maintenance of the sewer system is assisted by a 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.</p> <p><b>Organic Resources Division:</b> Recycles collected yard waste, leaves, and brush for compost and mulch products.</p>								
<b>Explanation of Revenue Sources:</b>	<p>This fund receives revenue from charges for utility services for the City's residents. Nominal increases in revenue are projected. The sewer user rate will not change but the outside surcharge rate will increase slightly. 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 &amp; 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 &amp; 654) for interest earnings that are received in those funds and then subsequently transferred to this fund.</p>								
<b>Explanation of Expenditures, Staffing, and Significant Changes/Variations:</b>	<p>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.</p> <ul style="list-style-type: none"> <li>• 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, &amp; 164).</li> <li>• 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).</li> <li>• 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.</li> <li>• 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.</li> </ul>								

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

	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
<b>Revenue</b>									
Charges for Services	475,488	547,367	339,000	339,000	207,138		207,138	131,862	61%
Interest Earnings	282,731	137,764	55,792	55,792	46,390		46,390	9,402	83%
Other Income	-	17,342	-	-	-		-	-	-
Interfund Transfers In	5,000,000	7,911,000	5,855,000	5,855,000	2,439,581		2,439,581	3,415,419	42%
<b>Total Revenue</b>	<b>5,758,219</b>	<b>8,613,472</b>	<b>6,249,792</b>	<b>6,249,792</b>	<b>2,693,109</b>		<b>2,693,109</b>	<b>3,556,683</b>	<b>43%</b>

<b>Expenditures by Type</b>									
<b>Capital</b>	<b>5,421,771</b>	<b>4,248,134</b>	<b>5,855,000</b>	<b>13,278,180</b>	<b>1,442,763</b>	<b>7,278,860</b>	<b>8,721,622</b>	<b>4,556,557</b>	<b>66%</b>
<b>Total Expenditures</b>	<b>5,421,771</b>	<b>4,248,134</b>	<b>5,855,000</b>	<b>13,278,180</b>	<b>1,442,763</b>	<b>7,278,860</b>	<b>8,721,622</b>	<b>4,556,557</b>	<b>66%</b>

<b>Net Surplus / (Deficit)</b>	<b>336,448</b>	<b>4,365,338</b>	<b>394,792</b>	<b>(7,028,388)</b>	<b>1,250,346</b>	<b>(6,028,514)</b>
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Beginning Cash Balance	9,100,782	9,417,064		13,821,218			<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(20,166)	38,815		-			
<b>Ending Cash Balance</b>	<b>9,417,064</b>	<b>13,821,218</b>		<b>6,792,830</b>	<b>15,072,542</b>		
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

Other:

- Sewer Lining \$2.0 M
- Public Works Service Center Roof Replacement \$250,000

- (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

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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<b>Fund Name</b>	Sewage Works Operations & Maintenance Reserve	<b>Fund Number</b>	643
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<b>Fund Type</b>	Enterprise Funds
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<b>Control</b>	City Funds
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	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
<b>Revenue</b>									
Interest Earnings	151,410	48,416	75,112	75,112	17,330		17,330	57,782	23%
Interfund Transfers In	151,717	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>303,127</b>	<b>48,416</b>	<b>75,112</b>	<b>75,112</b>	<b>17,330</b>		<b>17,330</b>	<b>57,782</b>	<b>23%</b>
<b>Expenditures</b>									
Interfund Transfers Out	127,330	71,004	75,112	75,112	17,330	-	17,330	57,782	23%
<b>Total Expenditures</b>	<b>127,330</b>	<b>71,004</b>	<b>75,112</b>	<b>75,112</b>	<b>17,330</b>	<b>-</b>	<b>17,330</b>	<b>57,782</b>	<b>23%</b>

<b>Net Surplus / (Deficit)</b>	175,797	(22,588)	-	-	-	-	-
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Beginning Cash Balance	5,385,946	5,563,851		5,550,801			<b>Cash Reserves Target</b>  16.67% of annual operating expenses in Fund 641, net of transfers
Cash Adjustments	2,108	9,538		-			
<b>Ending Cash Balance</b>	<b>5,563,851</b>	<b>5,550,801</b>		<b>5,550,801</b>	<b>5,550,801</b>		
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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<b>Fund Name</b>	Sewage Sinking (Debt Service)	<b>Fund Number</b>	649
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<b>Fund Type</b>	Enterprise Funds
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<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	119,465	41,998	15,333	15,333	7,996		7,996	7,337	52%
Debt Proceeds	-	5,743,815	-	-	-		-	-	-
Interfund Transfers In	7,780,676	8,110,581	7,694,771	7,694,771	3,206,154		3,206,154	4,488,617	42%
<b>Total Revenue</b>	<b>7,900,141</b>	<b>13,896,394</b>	<b>7,710,104</b>	<b>7,710,104</b>	<b>3,214,150</b>		<b>3,214,150</b>	<b>4,495,954</b>	<b>42%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	758,683	-	758,683	759,569	50%
<b>Total Services &amp; Charges</b>	<b>7,776,294</b>	<b>13,665,170</b>	<b>7,694,771</b>	<b>7,694,771</b>	<b>758,683</b>	<b>-</b>	<b>758,683</b>	<b>6,936,088</b>	<b>10%</b>

<b>Total Expenditures</b>	<b>7,776,294</b>	<b>13,665,170</b>	<b>7,694,771</b>	<b>7,694,771</b>	<b>758,683</b>	<b>-</b>	<b>758,683</b>	<b>6,936,088</b>	<b>10%</b>
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<b>Net Surplus / (Deficit)</b>	<b>123,847</b>	<b>231,224</b>	<b>15,333</b>	<b>15,333</b>	<b>2,455,467</b>		<b>2,455,467</b>		
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Beginning Cash Balance	963,679	1,087,745		1,320,833					
Cash Adjustments	219	1,865		-					
<b>Ending Cash Balance</b>	<b>1,087,745</b>	<b>1,320,833</b>		<b>1,336,166</b>	<b>3,776,300</b>				
Cash Reserves Target	1,087,745	1,320,833		1,336,166					

**Cash Reserves Target**

100% cash reserves per bond covenants

**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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<b>Fund Name</b>	Sewage Debt Service Reserve	<b>Fund Number</b>	653
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	87,669	20,901	65,000	65,000	167		167	64,833	0%
<b>Total Revenue</b>	<b>87,669</b>	<b>20,901</b>	<b>65,000</b>	<b>65,000</b>	<b>167</b>		<b>167</b>	<b>64,833</b>	<b>0%</b>

<b>Total Expenditures</b>	-	322,566	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	87,669	(301,665)	65,000	65,000	167		167
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Beginning Cash Balance	4,204,246	4,291,915		3,990,250		<b>Cash Reserves Target</b>  100% cash reserves per bond covenants
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>4,291,915</b>	<b>3,990,250</b>		<b>4,055,250</b>	<b>3,990,417</b>	
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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<b>Fund Name</b>	Sewage Works Customer Deposit	<b>Fund Number</b>	654
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<b>Fund Type</b>	Enterprise Funds
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<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	3,107	4,641	5,578	5,578	2,192		2,192	3,386	39%
<b>Total Revenue</b>	<b>3,107</b>	<b>4,641</b>	<b>5,578</b>	<b>5,578</b>	<b>2,192</b>		<b>2,192</b>	<b>3,386</b>	<b>39%</b>

<b>Expenditures</b>									
Interfund Transfers Out	-	6,318	5,578	5,578	2,192	-	2,192	3,386	39%
<b>Total Expenditures</b>	<b>-</b>	<b>6,318</b>	<b>5,578</b>	<b>5,578</b>	<b>2,192</b>	<b>-</b>	<b>2,192</b>	<b>3,386</b>	<b>39%</b>

<b>Net Surplus / (Deficit)</b>	3,107	(1,677)	-	-	-		-
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Beginning Cash Balance	204,693	413,157		649,073		<b>Cash Reserves Target</b>  100% cash reserves for customer deposits
Cash Adjustments	205,357	237,593		-		
<b>Ending Cash Balance</b>	<b>413,157</b>	<b>649,073</b>		<b>649,073</b>	<b>766,082</b>	
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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<b>Fund Name</b>	<b>Project ReLeaf</b>					<b>Fund Number</b>	655		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	447,563	446,136	451,610	451,610	202,246		202,246	249,364	45%
Interest Earnings	15,370	4,176	3,221	3,221	1,295		1,295	1,926	40%
Other Income	103	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>463,036</b>	<b>450,312</b>	<b>454,831</b>	<b>454,831</b>	<b>203,540</b>		<b>203,540</b>	<b>251,290</b>	<b>45%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
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%
<b>Total Personnel</b>	<b>66,057</b>	<b>60,714</b>	<b>79,575</b>	<b>79,575</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79,575</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>4,764</b>	<b>10,476</b>	<b>10,476</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,476</b>	<b>0%</b>
<b>Services &amp; Charges</b>									
Interfund Allocations	40,243	42,385	37,736	37,736	15,728	-	15,728	22,008	42%
Other Services & Charges	3,419	2,634	6,500	6,500	725	-	725	5,775	11%
Interfund Transfers Out	550,000	300,000	500,000	500,000	208,331	-	208,331	291,669	42%
<b>Total Services &amp; Charges</b>	<b>593,662</b>	<b>345,019</b>	<b>544,236</b>	<b>544,236</b>	<b>224,784</b>	<b>-</b>	<b>224,784</b>	<b>319,452</b>	<b>41%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>659,719</b>	<b>410,497</b>	<b>634,287</b>	<b>634,287</b>	<b>224,784</b>	<b>-</b>	<b>224,784</b>	<b>409,503</b>	<b>35%</b>
<b>Net Surplus / (Deficit)</b>	<b>(196,683)</b>	<b>39,815</b>	<b>(179,456)</b>	<b>(179,456)</b>	<b>(21,244)</b>		<b>(21,244)</b>		
Beginning Cash Balance	593,308	398,183		425,913					
Cash Adjustments	1,558	(12,085)		-					
<b>Ending Cash Balance</b>	<b>398,183</b>	<b>425,913</b>		<b>246,457</b>	<b>393,105</b>				
Cash Reserves Target	164,930	102,624		158,572					

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	Storm Sewer Fund	<b>Fund Number</b>	667
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	517,091	1,037,898	1,020,677	1,020,677	461,897		461,897	558,780	45%
Interest Earnings	1,341	4,831	3,992	3,992	3,607		3,607	385	90%
<b>Total Revenue</b>	<b>518,432</b>	<b>1,042,729</b>	<b>1,024,669</b>	<b>1,024,669</b>	<b>465,504</b>		<b>465,504</b>	<b>559,165</b>	<b>45%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	54,500	11,085	200,000	338,125	45,094	101,531	146,625	191,500	43%
Other Services & Charges	-	3,186	-	-	(71)	-	(71)	71	-
<b>Total Services &amp; Charges</b>	<b>54,500</b>	<b>14,272</b>	<b>200,000</b>	<b>338,125</b>	<b>45,022</b>	<b>101,531</b>	<b>146,554</b>	<b>191,571</b>	<b>43%</b>
<b>Capital</b>	<b>275,886</b>	<b>90,050</b>	<b>824,000</b>	<b>1,451,469</b>	<b>108,789</b>	<b>186,926</b>	<b>295,715</b>	<b>1,155,754</b>	<b>20%</b>
<b>Total Expenditures</b>	<b>330,386</b>	<b>104,322</b>	<b>1,024,000</b>	<b>1,789,594</b>	<b>153,811</b>	<b>288,458</b>	<b>442,269</b>	<b>1,347,325</b>	<b>25%</b>

<b>Net Surplus / (Deficit)</b>	<b>188,046</b>	<b>938,407</b>	<b>669</b>	<b>(764,925)</b>	<b>311,693</b>	<b>23,235</b>
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Beginning Cash Balance	-	124,406		1,032,916		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	(63,640)	(29,898)		-		
<b>Ending Cash Balance</b>	<b>124,406</b>	<b>1,032,916</b>		<b>267,990</b>	<b>1,314,612</b>	
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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<b>Fund Name</b>	Police State Seizures	<b>Fund Number</b>	216
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	539		539	876	38%
Other Income	310	18	-	-	-		-	-	-
<b>Total Revenue</b>	<b>11,691</b>	<b>6,591</b>	<b>11,415</b>	<b>11,415</b>	<b>13,650</b>		<b>13,650</b>	<b>(2,236)</b>	<b>120%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Education & Training	-	-	10,000	10,000	-	-	-	10,000	0%
Other Services & Charges	-	-	12,000	12,000	-	-	-	12,000	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>22,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>0%</b>

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

<b>Net Surplus / (Deficit)</b>	<b>11,691</b>	<b>(25,162)</b>	<b>(55,585)</b>	<b>(85,628)</b>	<b>(57,393)</b>	<b>(57,393)</b>
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Beginning Cash Balance	226,550	238,323	213,569	156,176	<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	81	409	-	-	
<b>Ending Cash Balance</b>	<b>238,323</b>	<b>213,569</b>	<b>127,941</b>	<b>156,176</b>	
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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<b>Fund Name</b>	Police Curfew Violations	<b>Fund Number</b>	218
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
Fines, Forfeitures, and Fees	75	768	200	200	-		-	200	0%
Interest Earnings	359	115	158	158	43		43	115	27%
<b>Total Revenue</b>	<b>434</b>	<b>883</b>	<b>358</b>	<b>358</b>	<b>43</b>		<b>43</b>	<b>315</b>	<b>12%</b>

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

<b>Net Surplus / (Deficit)</b>	<b>(190)</b>	<b>883</b>	<b>(642)</b>	<b>(642)</b>	<b>43</b>		<b>43</b>
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Beginning Cash Balance	13,077	12,894		13,799		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	6	22		-		
<b>Ending Cash Balance</b>	<b>12,894</b>	<b>13,799</b>		<b>13,157</b>	<b>13,842</b>	
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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<b>Fund Name</b>	Law Enforcement Continuing Education	<b>Fund Number</b>	220
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	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
<b>Revenue</b>									
Charges for Services	135,148	148,550	130,000	145,000	62,636		62,636	82,364	43%
Fines, Forfeitures, and Fees	103,233	92,751	111,000	111,000	29,437		29,437	81,563	27%
Interest Earnings	11,017	3,849	2,937	2,937	1,247		1,247	1,690	42%
Donations	-	2,000	1,000	1,000	500		500	500	50%
Other Income	12,238	11,555	15,000	-	-		-	-	-
Interfund Transfers In	26,423	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>288,059</b>	<b>258,705</b>	<b>259,937</b>	<b>259,937</b>	<b>93,821</b>		<b>93,821</b>	<b>166,117</b>	<b>36%</b>

<b>Expenditures by Type</b>									
Supplies	168,527	62,084	135,500	137,706	128,546	10,042	138,588	(882)	101%
<b>Services &amp; Charges</b>									
Professional Services	-	1,136	-	-	-	-	-	-	-
Education & Training	64,459	81,558	80,000	80,358	59,665	51,047	110,712	(30,354)	138%
Travel	41,704	20,646	50,000	50,358	7,356	1,350	8,706	41,652	17%
Other Services & Charges	37,480	31,475	55,000	63,908	32,837	900	33,737	30,170	53%
<b>Total Services &amp; Charges</b>	<b>143,643</b>	<b>134,816</b>	<b>185,000</b>	<b>194,624</b>	<b>99,858</b>	<b>53,297</b>	<b>153,155</b>	<b>41,468</b>	<b>79%</b>
Capital	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>312,170</b>	<b>196,900</b>	<b>320,500</b>	<b>332,330</b>	<b>228,405</b>	<b>63,339</b>	<b>291,744</b>	<b>40,586</b>	<b>88%</b>

<b>Net Surplus / (Deficit)</b>	<b>(24,110)</b>	<b>61,806</b>	<b>(60,563)</b>	<b>(72,393)</b>	<b>(134,584)</b>	<b>(197,923)</b>
Beginning Cash Balance	445,146	421,276		483,549		
Cash Adjustments	240	467		-		
<b>Ending Cash Balance</b>	<b>421,276</b>	<b>483,549</b>		<b>411,156</b>	<b>350,623</b>	
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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<b>Fund Name</b>	Local Income Tax - Public Safety	<b>Fund Number</b>	249
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	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
<b>Revenue</b>									
Local Income Taxes	9,205,130	9,703,297	7,999,276	9,391,746	4,086,728		4,086,728	5,305,018	44%
Interest Earnings	78,327	33,595	32,640	32,640	13,265		13,265	19,375	41%
<b>Total Revenue</b>	<b>9,283,457</b>	<b>9,736,892</b>	<b>8,031,916</b>	<b>9,424,386</b>	<b>4,099,993</b>		<b>4,099,993</b>	<b>5,324,393</b>	<b>44%</b>

<b>Expenditures by Department</b>									
Police Department	4,114,929	4,619,654	4,737,560	4,737,560	1,868,949		1,868,949	2,868,611	39%
Fire Department	3,867,331	4,330,886	4,880,453	4,880,453	1,845,953		1,845,953	3,034,501	38%
<b>Total Expenditures</b>	<b>7,982,259</b>	<b>8,950,540</b>	<b>9,618,013</b>	<b>9,618,013</b>	<b>3,714,901</b>		<b>3,714,901</b>	<b>5,903,112</b>	<b>39%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	6,114,800	6,703,431	7,146,723	7,146,723	2,795,404		2,795,404	4,351,319	39%
Fringe Benefits	1,867,459	2,247,109	2,471,290	2,471,290	919,498		919,498	1,551,792	37%
<b>Total Personnel</b>	<b>7,982,259</b>	<b>8,950,540</b>	<b>9,618,013</b>	<b>9,618,013</b>	<b>3,714,901</b>		<b>3,714,901</b>	<b>5,903,111</b>	<b>39%</b>

<b>Total Expenditures</b>	<b>7,982,259</b>	<b>8,950,540</b>	<b>9,618,013</b>	<b>9,618,013</b>	<b>3,714,901</b>		<b>3,714,901</b>	<b>5,903,111</b>	<b>39%</b>
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<b>Net Surplus / (Deficit)</b>	<b>1,301,198</b>	<b>786,352</b>	<b>(1,586,097)</b>	<b>(193,627)</b>	<b>385,092</b>		<b>385,092</b>
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Beginning Cash Balance	1,953,942	3,253,787		4,045,717		<b>Cash Reserves Target</b> 8% of Annual expenditures - one month reserve
Cash Adjustments	(1,353)	5,578		-		
<b>Ending Cash Balance</b>	<b>3,253,787</b>	<b>4,045,717</b>		<b>3,852,090</b>	<b>4,430,809</b>	
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.



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<b>Fund Name</b>	Police Take Home Vehicle	<b>Fund Number</b>	278
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<b>Fund Type</b>	Internal Service Funds
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<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	5,333	5,480	5,720	5,720	3,080		3,080	2,640	54%
Interest Earnings	20,608	5,998	8,046	8,046	2,130		2,130	5,916	26%
<b>Total Revenue</b>	<b>25,941</b>	<b>11,478</b>	<b>13,766</b>	<b>13,766</b>	<b>5,210</b>		<b>5,210</b>	<b>8,556</b>	<b>38%</b>

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

<b>Net Surplus / (Deficit)</b>	<b>(24,059)</b>	<b>(46,299)</b>	<b>(36,234)</b>	<b>(36,234)</b>	<b>4,940</b>	<b>4,940</b>
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Beginning Cash Balance	748,876	725,194		681,823		<b>Cash Reserves Target</b>  Set dollar amount of \$750,000
Cash Adjustments	376	2,928		-		
<b>Ending Cash Balance</b>	<b>725,194</b>	<b>681,823</b>		<b>645,589</b>	<b>685,078</b>	
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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<b>Fund Name</b>	Police Block Grants	<b>Fund Number</b>	280
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	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
<b>Revenue</b>									
Interest Earnings	111	36	56	56	13		13	43	23%
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>111</b>	<b>36</b>	<b>56</b>	<b>56</b>	<b>13</b>		<b>13</b>	<b>43</b>	<b>23%</b>

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

<b>Net Surplus / (Deficit)</b>	111	36	56	56	13	13
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Beginning Cash Balance	3,983	4,095		4,138			<b>Cash Reserves Target</b> No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	2	7		-			
<b>Ending Cash Balance</b>	<b>4,095</b>	<b>4,138</b>		<b>4,194</b>	<b>4,151</b>		
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. 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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<b>Fund Name</b>	<b>Fire Department Capital</b>					<b>Fund Number</b>	<b>287</b>						
<b>Fund Type</b>	<b>Capital Funds</b>												
<b>Control</b>	<b>City Funds</b>												
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>						
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Budget</b>	<b>Percent of</b>				
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Budget</b>				
<b>Revenue</b>													
Intergov./ Grants	-	-	75,000	75,000	-		-	75,000	0%				
Charges for Services	-	2,514,908	1,837,850	1,837,850	793,900		793,900	1,043,950	43%				
Fines, Forfeitures, and Fees	-	-	-	-	300		300	(300)	-				
Interest Earnings	79,926	9,151	11,814	11,814	4,235		4,235	7,579	36%				
Debt Proceeds	-	1,660,000	-	-	-		-	-	-				
Other Income	25,437	8,244	-	-	-		-	-	-				
Interfund Transfers In	545,695	-	-	-	-		-	-	-				
<b>Total Revenue</b>	<b>651,058</b>	<b>4,192,303</b>	<b>1,924,664</b>	<b>1,924,664</b>	<b>798,435</b>		<b>798,435</b>	<b>1,126,229</b>	<b>41%</b>				
<b>Expenditures by Type</b>													
Supplies	18,800	-	-	-	-		-	-	-				
<b>Services &amp; Charges</b>													
Debt Service Principal	434,910	343,971	702,189	702,189	330,519		330,519	371,670	47%				
Debt Service Interest & Fees	43,560	31,114	43,578	43,578	18,866		18,866	24,712	43%				
Interfund Transfers Out	726,206	746,231	750,307	750,307	379,191		379,191	371,116	51%				
<b>Total Services &amp; Charges</b>	<b>1,204,676</b>	<b>1,121,316</b>	<b>1,496,074</b>	<b>1,496,074</b>	<b>728,576</b>		<b>728,576</b>	<b>767,498</b>	<b>49%</b>				
Capital	1,570,388	1,925,268	400,000	2,190,702	52,875		1,752,327	1,805,202	385,500				
<b>Total Expenditures</b>	<b>2,793,864</b>	<b>3,046,584</b>	<b>1,896,074</b>	<b>3,686,776</b>	<b>781,452</b>		<b>1,752,327</b>	<b>2,533,778</b>	<b>1,152,998</b>				
<b>Net Surplus / (Deficit)</b>	<b>(2,142,806)</b>	<b>1,145,719</b>	<b>28,590</b>	<b>(1,762,112)</b>	<b>16,984</b>		<b>(1,735,343)</b>						
Beginning Cash Balance	4,099,519	1,962,214		3,111,296		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;"><b>Cash Reserves Target</b></td> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - Capital fund - spend down to zero</td> </tr> </table>				<b>Cash Reserves Target</b>		No reserve requirement - Capital fund - spend down to zero	
<b>Cash Reserves Target</b>													
No reserve requirement - Capital fund - spend down to zero													
Cash Adjustments	5,501	3,364		-									
<b>Ending Cash Balance</b>	<b>1,962,214</b>	<b>3,111,296</b>		<b>1,349,184</b>	<b>3,127,980</b>								
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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<b>Fund Name</b>	<b>Emergency Medical Services Operating</b>					<b>Fund Number</b>	288		
<b>Fund Type</b>	Enterprise Funds								
<b>Control</b>	City Funds								
	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
<b>Revenue</b>									
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	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>6,737,835</b>	<b>11,113</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	3,956,680	-	-	-	-		-	-	-
Fringe Benefits	1,213,698	-	-	-	-		-	-	-
<b>Total Personnel</b>	<b>5,170,378</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>351,249</b>	<b>1,468</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>									
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%
<b>Total Services &amp; Charges</b>	<b>675,953</b>	<b>1,820,418</b>	<b>707,215</b>	<b>707,215</b>	<b>607,079</b>	<b>-</b>	<b>607,079</b>	<b>100,136</b>	<b>86%</b>
<b>Capital</b>	<b>35,359</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>6,232,938</b>	<b>1,821,886</b>	<b>707,215</b>	<b>707,215</b>	<b>607,079</b>	<b>-</b>	<b>607,079</b>	<b>100,136</b>	<b>86%</b>
<b>Net Surplus / (Deficit)</b>	<b>504,897</b>	<b>(1,810,773)</b>	<b>(707,215)</b>	<b>(707,215)</b>	<b>(607,079)</b>		<b>(607,079)</b>		
Beginning Cash Balance	1,956,568	2,520,160		607,079					
Cash Adjustments	58,695	(102,309)		100,136					
<b>Ending Cash Balance</b>	<b>2,520,160</b>	<b>607,079</b>		<b>-</b>	<b>-</b>				
Cash Reserves Target	-	-		-	-				

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	Haz-Mat	<b>Fund Number</b>	289
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	9,350	-	10,000	10,000	-		-	10,000	0%
Interest Earnings	709	243	376	376	87		87	289	23%
Other Income	12	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>10,071</b>	<b>243</b>	<b>10,376</b>	<b>10,376</b>	<b>87</b>		<b>87</b>	<b>10,289</b>	<b>1%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	1,457	-	10,000	10,000	-		-	10,000	0%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,457</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>		<b>-</b>	<b>10,000</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	8,614	243	376	376	87		87	
Beginning Cash Balance	19,039	27,647		27,937		<b>Cash Reserves Target</b>		
Cash Adjustments	(6)	47		-		25% of Annual expenditures		
<b>Ending Cash Balance</b>	<b>27,647</b>	<b>27,937</b>		<b>28,313</b>	<b>28,024</b>			
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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<b>Fund Name</b>	Indiana River Rescue						<b>Fund Number</b>	291	
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	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
<b>Revenue</b>									
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	1,060		1,060	2,832	27%
Donations	24,945	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>143,813</b>	<b>57,555</b>	<b>93,892</b>	<b>93,892</b>	<b>33,360</b>		<b>33,360</b>	<b>60,532</b>	<b>36%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	462	-	3,000	3,000	-	-	-	3,000	0%
Fringe Benefits	-	-	2,500	2,500	-	-	-	2,500	0%
<b>Total Personnel</b>	<b>462</b>	<b>-</b>	<b>5,500</b>	<b>5,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,500</b>	<b>0%</b>
<b>Supplies</b>	<b>10,913</b>	<b>16,731</b>	<b>18,500</b>	<b>18,500</b>	<b>6,808</b>	<b>8,819</b>	<b>15,627</b>	<b>2,873</b>	<b>84%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	890	-	1,300	1,300	-	-	-	1,300	0%
Education & Training	10,855	425	9,000	9,000	9,375	-	9,375	(375)	104%
Travel	942	2,524	15,000	15,000	371	-	371	14,629	2%
Repairs & Maintenance	7,520	-	43,000	43,000	1,261	8,634	9,895	33,105	23%
Other Services & Charges	-	-	-	-	106	-	106	(106)	-
<b>Total Services &amp; Charges</b>	<b>20,206</b>	<b>2,949</b>	<b>68,300</b>	<b>68,300</b>	<b>11,112</b>	<b>8,634</b>	<b>19,747</b>	<b>48,553</b>	<b>29%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>31,581</b>	<b>19,679</b>	<b>92,300</b>	<b>92,300</b>	<b>17,920</b>	<b>17,453</b>	<b>35,374</b>	<b>56,926</b>	<b>38%</b>
<b>Net Surplus / (Deficit)</b>	<b>112,232</b>	<b>37,876</b>	<b>1,592</b>	<b>1,592</b>	<b>15,439</b>		<b>(2,014)</b>		
Beginning Cash Balance	181,204	293,325		330,404					
Cash Adjustments	(111)	(797)		-					
<b>Ending Cash Balance</b>	<b>293,325</b>	<b>330,404</b>		<b>331,996</b>	<b>334,186</b>				
Cash Reserves Target	7,895	4,920		23,075					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		

**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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<b>Fund Name</b>	Police Grants	<b>Fund Number</b>	292
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	-	-	-	-	-		-	-	-

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

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

**Fund Purpose:**  
This fund was established to track the revenue and expenditures related to specific federal grants 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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<b>Fund Name</b>	Regional Police Academy	<b>Fund Number</b>	294
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	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
<b>Revenue</b>									
Charges for Services	23,525	9,350	20,000	20,000	19,450		19,450	550	97%
Interest Earnings	3,069	1,106	1,620	1,620	414		414	1,206	26%
Other Income	175	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>26,769</b>	<b>10,456</b>	<b>21,620</b>	<b>21,620</b>	<b>19,864</b>		<b>19,864</b>	<b>1,756</b>	<b>92%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	-	214	1,500	1,500	-	-	-	1,500	0%
<b>Services &amp; Charges</b>									
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%
<b>Total Services &amp; Charges</b>	<b>6,737</b>	<b>2,943</b>	<b>15,750</b>	<b>15,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,750</b>	<b>0%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,737</b>	<b>3,157</b>	<b>17,250</b>	<b>17,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,250</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	<b>20,032</b>	<b>7,299</b>	<b>4,370</b>	<b>4,370</b>	<b>19,864</b>		<b>19,864</b>		
Beginning Cash Balance	98,440	118,481		125,984					
Cash Adjustments	10	203		-					
<b>Ending Cash Balance</b>	<b>118,481</b>	<b>125,984</b>		<b>130,354</b>	<b>145,848</b>				
Cash Reserves Target	1,684	789		4,313					

**Cash Reserves Target**

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.



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

	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
<b>Revenue</b>									
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	3,070		3,070	6,930	31%
Interest Earnings	4,724	594	170	170	246		246	(76)	145%
Donations	5,098	-	-	-	-		-	-	-
Other Income	1,949	260	-	-	120		120	(120)	-
<b>Total Revenue</b>	<b>77,485</b>	<b>188,771</b>	<b>10,170</b>	<b>109,090</b>	<b>15,680</b>		<b>15,680</b>	<b>93,410</b>	<b>14%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	65,306	86,905	20,000	20,000	9,346	6,985	16,331	3,669	82%
<b>Services &amp; Charges</b>									
Education & Training	300	-	-	6,490	-	-	-	6,490	0%
Other Services & Charges	44,622	12,317	20,000	13,510	2,325	2,175	4,500	9,010	33%
<b>Total Services &amp; Charges</b>	<b>44,922</b>	<b>12,317</b>	<b>20,000</b>	<b>20,000</b>	<b>2,325</b>	<b>2,175</b>	<b>4,500</b>	<b>15,500</b>	<b>23%</b>
<b>Capital</b>	-	185,805	-	78,033	32,923	92,243	125,166	(47,133)	160%
<b>Total Expenditures</b>	<b>110,228</b>	<b>285,026</b>	<b>40,000</b>	<b>118,033</b>	<b>44,594</b>	<b>101,403</b>	<b>145,997</b>	<b>(27,964)</b>	<b>124%</b>
<b>Net Surplus / (Deficit)</b>	<b>(32,743)</b>	<b>(96,255)</b>	<b>(29,830)</b>	<b>(8,943)</b>	<b>(28,914)</b>		<b>(130,317)</b>		

Beginning Cash Balance	202,035	169,439		73,474					
Cash Adjustments	146	290		-					
<b>Ending Cash Balance</b>	<b>169,439</b>	<b>73,474</b>		<b>64,531</b>	<b>54,469</b>				
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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<b>Fund Name</b>	Police Federal Drug Enforcement	<b>Fund Number</b>	299
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	City Funds		

	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
<b>Revenue</b>									
Intergov./ Shared Revenues	-	-	25,000	25,000	-		-	25,000	0%
Interest Earnings	3,131	723	883	883	75		75	808	9%
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>3,131</b>	<b>723</b>	<b>25,883</b>	<b>25,883</b>	<b>75</b>		<b>75</b>	<b>25,808</b>	<b>0%</b>

**Expenditures by Type**

<b>Supplies</b>	-	-	6,000	6,000	-	-	-	6,000	0%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>43,499</b>	<b>31,000</b>	<b>22,500</b>	<b>22,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,500</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>43,499</b>	<b>31,000</b>	<b>28,500</b>	<b>28,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,500</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	(40,368)	(30,277)	(2,617)	(2,617)	75		75
Beginning Cash Balance	153,920	113,552		83,275		<b>Cash Reserves Target</b>	
Cash Adjustments	-	-		-			
<b>Ending Cash Balance</b>	<b>113,552</b>	<b>83,275</b>		<b>80,658</b>	<b>83,350</b>		
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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<b>Fund Name</b>	2018 Fire Station #9 Bond Debt Service	<b>Fund Number</b>	350
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	City Funds		

	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
<b>Revenue</b>									
Interfund Transfers In	321,706	341,231	345,307	345,307	175,941		175,941	169,366	51%
<b>Total Revenue</b>	<b>321,706</b>	<b>341,231</b>	<b>345,307</b>	<b>345,307</b>	<b>175,941</b>		<b>175,941</b>	<b>169,366</b>	<b>51%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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%
<b>Total Services &amp; Charges</b>	<b>321,706</b>	<b>341,231</b>	<b>345,307</b>	<b>345,307</b>	<b>175,941</b>	<b>-</b>	<b>175,941</b>	<b>169,366</b>	<b>51%</b>
<b>Total Expenditures</b>	<b>321,706</b>	<b>341,231</b>	<b>345,307</b>	<b>345,307</b>	<b>175,941</b>	<b>-</b>	<b>175,941</b>	<b>169,366</b>	<b>51%</b>

<b>Net Surplus / (Deficit)</b>	-	-	-	-	-		-
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Beginning Cash Balance	-	-		-		<b>Cash Reserves Target</b>
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>		
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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<b>Fund Name</b>	2018 Fire Station #9 Bond Capital	<b>Fund Number</b>	451
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	City Funds		

	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
<b>Revenue</b>									
Interest Earnings	42,008	2,981	-	-	982		982	(982)	-
<b>Total Revenue</b>	<b>42,008</b>	<b>2,981</b>	<b>-</b>	<b>-</b>	<b>982</b>		<b>982</b>	<b>(982)</b>	<b>-</b>

<b>Expenditures by Type</b>									
Capital	3,143,446	89,311	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,143,446</b>	<b>89,311</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>(3,101,438)</b>	<b>(86,330)</b>	<b>-</b>	<b>-</b>	<b>982</b>	<b>982</b>
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Beginning Cash Balance	3,494,445	399,877		314,233		<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	6,871	686		-		
<b>Ending Cash Balance</b>	<b>399,877</b>	<b>314,233</b>		<b>314,233</b>	<b>315,215</b>	
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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<b>Fund Name</b>	Fire Pension	<b>Fund Number</b>	701
<b>Fund Type</b>	Pension Trust Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,475,663</b>	<b>4,325,739</b>	<b>4,448,368</b>	<b>4,448,368</b>	<b>439</b>		<b>439</b>	<b>4,447,929</b>	<b>0%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	4,449,225	4,205,078	4,488,409	4,488,409	1,725,366		1,725,366	2,763,043	38%
<b>Total Personnel</b>	<b>4,449,225</b>	<b>4,205,078</b>	<b>4,488,409</b>	<b>4,488,409</b>	<b>1,725,366</b>		<b>1,725,366</b>	<b>2,763,043</b>	<b>38%</b>
<b>Supplies</b>									
Supplies	-	-	100	100	-		-	100	0%
<b>Services &amp; Charges</b>									
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	672		672	728	48%
<b>Total Services &amp; Charges</b>	<b>5,126</b>	<b>4,179</b>	<b>7,750</b>	<b>7,750</b>	<b>4,172</b>		<b>4,172</b>	<b>3,578</b>	<b>54%</b>
<b>Total Expenditures</b>	<b>4,454,351</b>	<b>4,209,256</b>	<b>4,496,259</b>	<b>4,496,259</b>	<b>1,729,538</b>		<b>1,729,538</b>	<b>2,766,721</b>	<b>38%</b>

<b>Net Surplus / (Deficit)</b>	21,312	116,482	(47,891)	(47,891)	(1,729,099)		(1,729,099)
Beginning Cash Balance	315,085	336,501		453,561		<b>Cash Reserves Target</b>	
Cash Adjustments	104	577		-		10% of Annual expenditures	
<b>Ending Cash Balance</b>	<b>336,501</b>	<b>453,561</b>		<b>405,670</b>	<b>(1,275,539)</b>		
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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<b>Fund Name</b>	<b>Police Pension</b>					<b>Fund Number</b>	<b>702</b>		
<b>Fund Type</b>	<b>Pension Trust Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>%</b>
<b>Revenue</b>									
Intergov. / 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%
<b>Total Revenue</b>	<b>6,131,686</b>	<b>6,058,223</b>	<b>6,159,275</b>	<b>6,159,275</b>	<b>4,644</b>		<b>4,644</b>	<b>6,154,631</b>	<b>0%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	6,374,654	6,186,554	6,049,340	6,049,340	2,522,998		2,522,998	3,526,342	42%
<b>Total Personnel</b>	<b>6,374,654</b>	<b>6,186,554</b>	<b>6,049,340</b>	<b>6,049,340</b>	<b>2,522,998</b>		<b>2,522,998</b>	<b>3,526,342</b>	<b>42%</b>
<b>Supplies</b>	-	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
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	360		360	1,040	26%
<b>Total Services &amp; Charges</b>	<b>5,271</b>	<b>4,445</b>	<b>8,400</b>	<b>8,400</b>	<b>3,860</b>		<b>3,860</b>	<b>4,540</b>	<b>46%</b>
<b>Total Expenditures</b>	<b>6,379,925</b>	<b>6,190,998</b>	<b>6,057,740</b>	<b>6,057,740</b>	<b>2,526,858</b>		<b>2,526,858</b>	<b>3,530,882</b>	<b>42%</b>
<b>Net Surplus / (Deficit)</b>	<b>(248,240)</b>	<b>(132,776)</b>	<b>101,535</b>	<b>101,535</b>	<b>(2,522,214)</b>		<b>(2,522,214)</b>		
Beginning Cash Balance	945,540	698,148		566,569					
Cash Adjustments	848	1,197		-					
<b>Ending Cash Balance</b>	<b>698,148</b>	<b>566,569</b>		<b>668,104</b>	<b>(1,955,645)</b>				
Cash Reserves Target	637,993	619,100		605,774					

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	Police K-9 Unit	<b>Fund Number</b>	705
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	65	21	5	5	8		8	(3)	151%
Donations	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>65</b>	<b>21</b>	<b>5</b>	<b>5</b>	<b>8</b>		<b>8</b>	<b>(3)</b>	<b>151%</b>

**Expenditures by Type**

<b>Supplies</b>	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	<b>65</b>	<b>21</b>	<b>5</b>	<b>5</b>	<b>8</b>	<b>8</b>
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Beginning Cash Balance	2,330	2,395	2,420	2,420	2,428	<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	1	4	-	-	-	
<b>Ending Cash Balance</b>	<b>2,395</b>	<b>2,420</b>	<b>2,425</b>	<b>2,428</b>	<b>2,428</b>	
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.

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<b>Fund Name</b>	<b>Parks &amp; Recreation</b>	<b>Fund Number</b>	<b>201</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	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
<b>Revenue</b>									
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	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	30	-	30	(30)	-
Charges for Services	2,583,508	2,760,462	2,881,450	2,731,450	1,068,238	-	1,068,238	1,663,212	39%
Interest Earnings	140,690	7,167	40,000	40,000	9,085	-	9,085	30,915	23%
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	77,319	-	77,319	7,681	91%
Interfund Transfers In	410,867	800,000	1,234,486	1,234,486	513,564	-	513,564	720,922	42%
<b>Total Revenue</b>	<b>19,753,423</b>	<b>15,876,432</b>	<b>15,050,019</b>	<b>15,050,019</b>	<b>2,398,265</b>		<b>2,398,265</b>	<b>12,651,754</b>	<b>16%</b>

<b>Expenditures by Division</b>									
Park Administration	1,723,159	1,499,024	1,605,828	1,606,596	635,768	1,851	637,619	968,977	40%
Park Maintenance	9,916,774	6,962,316	7,183,287	7,278,444	2,839,298	300,056	3,139,354	4,139,090	43%
Golf Courses	1,621,929	1,501,398	1,503,657	1,539,486	697,430	39,977	737,407	802,079	48%
Recreation	3,034,640	2,773,309	2,936,242	2,954,292	1,039,018	13,324	1,052,342	1,901,950	36%
Marketing & Events	965,503	882,516	1,117,095	1,134,983	381,038	38,505	419,543	715,440	37%
Park Projects & Capital	6,432,472	1,041,871	-	397,131	139,558	441,261	580,820	(183,688)	146%
Potawatomi Zoo	700,000	700,000	701,965	701,965	700,817	-	700,817	1,148	100%
<b>Total Expenditures</b>	<b>24,394,477</b>	<b>15,360,434</b>	<b>15,048,074</b>	<b>15,612,897</b>	<b>6,432,927</b>	<b>834,974</b>	<b>7,267,901</b>	<b>8,344,996</b>	<b>47%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	5,970,871	6,015,996	5,830,401	5,830,401	2,268,368	-	2,268,368	3,562,033	39%
Fringe Benefits	1,850,776	2,133,462	2,018,043	2,018,043	865,430	-	865,430	1,152,613	43%
<b>Total Personnel</b>	<b>7,821,647</b>	<b>8,149,458</b>	<b>7,848,444</b>	<b>7,848,444</b>	<b>3,133,798</b>	<b>-</b>	<b>3,133,798</b>	<b>4,714,646</b>	<b>40%</b>
<b>Supplies</b>	<b>1,291,583</b>	<b>1,173,909</b>	<b>1,508,997</b>	<b>1,600,315</b>	<b>557,756</b>	<b>111,344</b>	<b>669,100</b>	<b>931,215</b>	<b>42%</b>

<b>Services &amp; Charges</b>									
Professional Services	443,786	192,616	338,049	350,697	45,378	28,501	73,879	276,818	21%
Printing & Advertising	112,043	102,375	263,606	283,932	60,532	31,765	92,296	191,635	33%
Utilities	764,164	790,831	675,223	702,376	376,198	-	376,198	326,178	54%
Education & Training	23,428	11,167	25,425	26,879	3,118	1,269	4,387	22,492	16%
Travel	20,508	3,355	32,922	35,600	-	-	-	35,600	0%
Repairs & Maintenance	689,481	515,084	544,893	589,551	244,514	79,627	324,141	265,409	55%
Interfund Allocations	1,672,261	1,421,220	1,668,015	1,668,015	694,994	-	694,994	973,021	42%
Debt Service Principal	456,436	504,636	459,625	459,625	277,347	-	277,347	182,278	60%
Debt Service Interest & Fees	43,303	47,338	39,584	39,584	26,726	-	26,726	12,858	68%
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	511,967	158,008	132,925	290,933	221,034	57%
Interfund Transfers Out	-	11,799	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>6,116,428</b>	<b>5,006,796</b>	<b>5,290,633</b>	<b>5,383,225</b>	<b>2,601,815</b>	<b>274,087</b>	<b>2,875,902</b>	<b>2,507,323</b>	<b>53%</b>
<b>Capital</b>	<b>9,164,819</b>	<b>1,030,272</b>	<b>400,000</b>	<b>780,913</b>	<b>139,558</b>	<b>449,543</b>	<b>589,101</b>	<b>191,812</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>24,394,477</b>	<b>15,360,434</b>	<b>15,048,074</b>	<b>15,612,897</b>	<b>6,432,927</b>	<b>834,974</b>	<b>7,267,901</b>	<b>8,344,996</b>	<b>47%</b>

<b>Net Surplus / (Deficit)</b>	<b>(4,641,054)</b>	<b>515,998</b>	<b>1,945</b>	<b>(562,878)</b>	<b>(4,034,662)</b>		<b>(4,869,636)</b>
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Beginning Cash Balance	8,278,260	3,649,543		4,156,004					
Cash Adjustments	12,338	(9,538)		-					
<b>Ending Cash Balance</b>	<b>3,649,543</b>	<b>4,156,004</b>		<b>3,593,126</b>	<b>171,990</b>				
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 Local Income Tax Certified Shares 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.



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<b>Fund Name</b>	Morris PAC / Palais Royale Marketing	<b>Fund Number</b>	273
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	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
<b>Revenue</b>									
Charges for Services	21,618	3,535	5,000	5,000	286		286	4,714	6%
Interest Earnings	1,802	648	578	578	240		240	338	42%
Donations	-	-	-	-	500		500	(500)	-
<b>Total Revenue</b>	<b>23,421</b>	<b>4,183</b>	<b>5,578</b>	<b>5,578</b>	<b>1,026</b>		<b>1,026</b>	<b>4,552</b>	<b>18%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Printing & Advertising	7,720	832	20,000	29,984	832	9,152	9,984	20,000	33%
<b>Total Services &amp; Charges</b>	<b>7,720</b>	<b>832</b>	<b>20,000</b>	<b>29,984</b>	<b>832</b>	<b>9,152</b>	<b>9,984</b>	<b>20,000</b>	<b>33%</b>
<b>Total Expenditures</b>	<b>7,720</b>	<b>832</b>	<b>20,000</b>	<b>29,984</b>	<b>832</b>	<b>9,152</b>	<b>9,984</b>	<b>20,000</b>	<b>33%</b>

<b>Net Surplus / (Deficit)</b>	15,701	3,351	(14,422)	(24,406)	194		(8,958)		
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Beginning Cash Balance	57,345	73,045		76,521					<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	(1)	125		-					
<b>Ending Cash Balance</b>	<b>73,045</b>	<b>76,521</b>		<b>52,115</b>	<b>76,715</b>				
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.

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<b>Fund Name</b>	Morris PAC Self-Promotion	<b>Fund Number</b>	274
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	82,464	37,554	65,000	65,000	2,469		2,469	62,531	4%
Interest Earnings	3,934	1,818	1,737	1,737	705		705	1,032	41%
<b>Total Revenue</b>	<b>86,398</b>	<b>39,372</b>	<b>66,737</b>	<b>66,737</b>	<b>3,174</b>		<b>3,174</b>	<b>63,563</b>	<b>5%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	956	-	80,000	80,000	-	-	-	80,000	0%
Printing & Advertising	-	1,100	35,000	35,000	-	-	-	35,000	0%
<b>Total Services &amp; Charges</b>	<b>956</b>	<b>1,100</b>	<b>115,000</b>	<b>115,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>956</b>	<b>1,100</b>	<b>115,000</b>	<b>115,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,000</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	85,442	38,272	(48,263)	(48,263)	3,174		3,174
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Beginning Cash Balance	101,499	186,839		225,432		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	(101)	320		-		
<b>Ending Cash Balance</b>	<b>186,839</b>	<b>225,432</b>		<b>177,169</b>	<b>228,605</b>	
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.

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<b>Fund Name</b>	2017 Parks Bond Debt Service	<b>Fund Number</b>	312
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	City Funds		

	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
<b>Revenue</b>									
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%
<b>Total Revenue</b>	<b>1,242,595</b>	<b>1,151,444</b>	<b>1,148,145</b>	<b>1,148,145</b>	<b>169</b>		<b>169</b>	<b>1,147,976</b>	<b>0%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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%
<b>Total Services &amp; Charges</b>	<b>1,181,140</b>	<b>1,172,965</b>	<b>1,189,193</b>	<b>1,189,193</b>	<b>580,058</b>		<b>580,058</b>	<b>609,136</b>	<b>49%</b>

<b>Total Expenditures</b>	<b>1,181,140</b>	<b>1,172,965</b>	<b>1,189,193</b>	<b>1,189,193</b>	<b>580,058</b>		<b>580,058</b>	<b>609,136</b>	<b>49%</b>
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<b>Net Surplus / (Deficit)</b>	<b>61,455</b>	<b>(21,521)</b>	<b>(41,048)</b>	<b>(41,048)</b>	<b>(579,889)</b>		<b>(579,889)</b>		
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Beginning Cash Balance	147,325	208,740		187,578					<b>Cash Reserves Target</b>
Cash Adjustments	(39)	358		-					
<b>Ending Cash Balance</b>	<b>208,740</b>	<b>187,578</b>		<b>146,530</b>	<b>(392,311)</b>				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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<b>Fund Name</b>	Coveleski Stadium Capital	<b>Fund Number</b>	401
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<b>Fund Type</b>	Capital Funds
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<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	23,125	-	30,000	30,000	-		-	30,000	0%
Interest Earnings	823	144	351	351	35		35	316	10%
<b>Total Revenue</b>	<b>23,947</b>	<b>144</b>	<b>30,351</b>	<b>30,351</b>	<b>35</b>		<b>35</b>	<b>30,316</b>	<b>0%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Repairs & Maintenance	38,513	15,099	30,000	30,000	-	4,248	4,248	25,752	14%
<b>Total Services &amp; Charges</b>	<b>38,513</b>	<b>15,099</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>4,248</b>	<b>4,248</b>	<b>25,752</b>	<b>14%</b>
<b>Capital</b>	<b>32,955</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>71,468</b>	<b>15,099</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>4,248</b>	<b>4,248</b>	<b>25,752</b>	<b>14%</b>

<b>Net Surplus / (Deficit)</b>	<b>(47,520)</b>	<b>(14,955)</b>	<b>351</b>	<b>351</b>	<b>35</b>		<b>(4,213)</b>
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Beginning Cash Balance	73,256	25,850		11,685		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	114	790		-		
<b>Ending Cash Balance</b>	<b>25,850</b>	<b>11,685</b>		<b>12,036</b>	<b>10,974</b>	
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.

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

	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
<b>Revenue</b>									
Charges for Services	82,464	37,554	65,000	65,000	2,469		2,469	62,531	4%
Interest Earnings	10,956	3,981	2,175	2,175	635		635	1,540	29%
Other Income	575	-	-	-	-		-	-	-
Interfund Transfers In	-	175,579	-	-	-		-	-	-
<b>Total Revenue</b>	<b>93,995</b>	<b>217,114</b>	<b>67,175</b>	<b>67,175</b>	<b>3,104</b>		<b>3,104</b>	<b>64,071</b>	<b>5%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>14,469</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>14,936</b>	<b>14,936</b>	<b>10,064</b>	<b>60%</b>
<b>Services &amp; Charges</b>									
Repairs & Maintenance	21,435	90,471	25,000	26,625	-	1,625	1,625	25,000	6%
<b>Total Services &amp; Charges</b>	<b>21,435</b>	<b>90,471</b>	<b>25,000</b>	<b>26,625</b>	<b>-</b>	<b>1,625</b>	<b>1,625</b>	<b>25,000</b>	<b>6%</b>
<b>Capital</b>	<b>14,149</b>	<b>346,394</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>167,355</b>	<b>167,355</b>	<b>(167,355)</b>	<b>-</b>
<b>Total Expenditures</b>	<b>50,052</b>	<b>436,865</b>	<b>50,000</b>	<b>51,625</b>	<b>-</b>	<b>183,916</b>	<b>183,916</b>	<b>(132,291)</b>	<b>356%</b>

<b>Net Surplus / (Deficit)</b>	<b>43,943</b>	<b>(219,751)</b>	<b>17,175</b>	<b>15,550</b>	<b>3,104</b>	<b>(180,813)</b>
Beginning Cash Balance	378,088	422,125		203,098		
Cash Adjustments	94	724		-		
<b>Ending Cash Balance</b>	<b>422,125</b>	<b>203,098</b>		<b>218,648</b>	<b>206,201</b>	
Cash Reserves Target	-	-		-		

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	Palais Royale Historic Preservation	<b>Fund Number</b>	450
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	14,425	6,477	8,000	8,000	980		980	7,020	12%
Interest Earnings	2,961	617	369	369	253		253	116	69%
<b>Total Revenue</b>	<b>17,386</b>	<b>7,094</b>	<b>8,369</b>	<b>8,369</b>	<b>1,233</b>		<b>1,233</b>	<b>7,136</b>	<b>15%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Repairs & Maintenance	38,779	34,160	35,000	35,000	-	-	-	35,000	0%
<b>Total Services &amp; Charges</b>	<b>38,779</b>	<b>34,160</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>38,779</b>	<b>34,160</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	<b>(21,393)</b>	<b>(27,066)</b>	<b>(26,631)</b>	<b>(26,631)</b>	<b>1,233</b>		<b>1,233</b>		
Beginning Cash Balance	129,091	107,792		80,911					
Cash Adjustments	94	185		-					
<b>Ending Cash Balance</b>	<b>107,792</b>	<b>80,911</b>		<b>54,280</b>	<b>82,144</b>				
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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<b>Fund Name</b>	2018 Zoo Bond Capital	<b>Fund Number</b>	453
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	22,489	293	-	-	-		-	-	-
<b>Total Revenue</b>	<b>22,489</b>	<b>293</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

<b>Expenditures by Type</b>									
Capital	3,166,419	121,222	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,166,419</b>	<b>121,222</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	2017 Parks Bond Capital	<b>Fund Number</b>	471
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	297,324	72,162	-	-	17,914		17,914	(17,914)	-
<b>Total Revenue</b>	<b>297,324</b>	<b>72,162</b>	<b>-</b>	<b>-</b>	<b>17,914</b>		<b>17,914</b>	<b>(17,914)</b>	<b>-</b>

<b>Expenditures by Division</b>									
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	298,456	709,944	1,008,400	3,932	100%
Series D - Howard-Farmers	69,413	1,071,889	-	108,066	6,500	98,066	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	10,937	66,169	110,732	37%
Series J - Pinhook Connect	-	755,805	-	169,060	114,637	8,010	122,647	46,413	73%
Series K - Future Projects	10,800	47,423	-	913,477	3,917	3,917	7,833	905,644	1%
<b>Total Expenditures</b>	<b>4,191,107</b>	<b>3,227,021</b>	<b>-</b>	<b>5,459,738</b>	<b>774,283</b>	<b>3,461,647</b>	<b>4,235,930</b>	<b>1,223,808</b>	<b>78%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	15,000	-	-	6,464	-	-	-	6,464	0%
<b>Total Services &amp; Charges</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>6,464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,464</b>	<b>0%</b>
<b>Capital</b>	<b>4,176,107</b>	<b>3,227,021</b>	<b>-</b>	<b>5,453,274</b>	<b>774,283</b>	<b>3,461,647</b>	<b>4,235,930</b>	<b>1,217,344</b>	<b>78%</b>
<b>Total Expenditures</b>	<b>4,191,107</b>	<b>3,227,021</b>	<b>-</b>	<b>5,459,738</b>	<b>774,283</b>	<b>3,461,647</b>	<b>4,235,930</b>	<b>1,223,808</b>	<b>78%</b>

<b>Net Surplus / (Deficit)</b>	<b>(3,893,782)</b>	<b>(3,154,859)</b>	<b>-</b>	<b>(5,459,738)</b>	<b>(756,369)</b>	<b>(4,218,017)</b>
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Beginning Cash Balance	12,944,127	9,062,798	-	5,926,118	-	<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	12,453	18,179	-	-	-	
<b>Ending Cash Balance</b>	<b>9,062,798</b>	<b>5,926,118</b>	<b>-</b>	<b>466,380</b>	<b>5,168,086</b>	
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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<b>Fund Name</b>	Parking Garages	<b>Fund Number</b>	601
<b>Fund Type</b>	Enterprise Funds		
<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	945,347	844,835	900,000	900,000	376,487		376,487	523,513	42%
Fines, Forfeitures, and Fees	42,745	38,862	61,500	61,500	17,185		17,185	44,315	28%
Interest Earnings	32,323	8,089	10,068	10,068	2,265		2,265	7,803	22%
Other Income	16,084	2,468	-	-	-		-	-	-
<b>Total Revenue</b>	<b>1,036,499</b>	<b>894,253</b>	<b>971,568</b>	<b>971,568</b>	<b>395,937</b>		<b>395,937</b>	<b>575,631</b>	<b>41%</b>

<b>Expenditures by Subdivisions</b>									
Parking Enforcement	105,009	71,212	13,962	13,962	1,632	-	1,632	12,330	12%
Parking General Operations	-	40,118	574,746	573,152	115,849	4,541	120,391	452,761	21%
Main Street Garage	270,215	638,343	211,426	234,971	62,496	5,944	68,439	166,532	29%
Leighton Plaza Garage	450,815	478,042	227,584	238,578	50,459	3,606	54,066	184,512	23%
Wayne Street Garage	197,869	307,837	171,020	180,232	31,568	5,130	36,698	143,534	20%
Eddy St Commons Garage	15,000	10,511	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,038,908</b>	<b>1,546,063</b>	<b>1,198,738</b>	<b>1,240,895</b>	<b>262,004</b>	<b>19,221</b>	<b>281,226</b>	<b>959,669</b>	<b>23%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	-	-	-	-	8,634	923	9,557	(9,557)	-
<b>Services &amp; Charges</b>									
Professional Services	700,335	490,335	488,000	493,874	79,670	4,870	84,540	409,334	17%
Utilities	104,528	100,720	117,000	119,630	48,307	2,378	50,684	68,946	42%
Repairs & Maintenance	126,794	237,452	125,000	128,774	31,776	10,421	42,197	86,577	33%
Interfund Allocations	49,026	124,317	161,738	161,738	67,392	-	67,392	94,346	42%
Other Services & Charges	13,574	17,088	7,000	22,002	11,978	-	11,978	10,024	54%
<b>Total Services &amp; Charges</b>	<b>994,258</b>	<b>969,911</b>	<b>898,738</b>	<b>926,018</b>	<b>239,123</b>	<b>17,668</b>	<b>256,791</b>	<b>669,227</b>	<b>28%</b>
<b>Capital</b>	<b>44,650</b>	<b>576,152</b>	<b>300,000</b>	<b>314,877</b>	<b>14,248</b>	<b>629</b>	<b>14,877</b>	<b>300,000</b>	<b>5%</b>
<b>Total Expenditures</b>	<b>1,038,908</b>	<b>1,546,063</b>	<b>1,198,738</b>	<b>1,240,895</b>	<b>262,004</b>	<b>19,221</b>	<b>281,226</b>	<b>959,670</b>	<b>23%</b>

<b>Net Surplus / (Deficit)</b>	<b>(2,409)</b>	<b>(651,810)</b>	<b>(227,170)</b>	<b>(269,327)</b>	<b>133,933</b>	<b>114,712</b>
Beginning Cash Balance	1,325,951	1,326,253		674,268		
Cash Adjustments	2,710	(175)		-		
<b>Ending Cash Balance</b>	<b>1,326,253</b>	<b>674,268</b>		<b>404,941</b>	<b>812,735</b>	
Cash Reserves Target	259,727	386,516		310,224		

<b>Cash Reserves Target</b>
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	
<b>Revenue</b>										
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	347,960		347,960	2,402,040	13%	
Interest Earnings	24	7	-	-	54		54	(54)	-	
Other Income	9,692	5,936	6,275	6,275	250		250	6,025	4%	
Interfund Allocation Reimb	66,045	68,478	67,477	67,477	28,116		28,116	39,361	42%	
<b>Total Revenue</b>	<b>4,543,051</b>	<b>1,955,594</b>	<b>3,461,252</b>	<b>3,461,252</b>	<b>695,130</b>		<b>695,130</b>	<b>2,766,122</b>	<b>20%</b>	
<b>Expenditures by Subdivisions</b>										
City Operations	1,390,766	1,149,345	1,453,760	1,461,143	516,181	19,449	535,630	925,513	37%	
Food & Beverage Operations	3,137,910	1,444,541	2,772,311	2,772,311	525,898	-	525,898	2,246,413	19%	
<b>Total Expenditures</b>	<b>4,528,676</b>	<b>2,593,886</b>	<b>4,226,071</b>	<b>4,233,454</b>	<b>1,042,079</b>	<b>19,449</b>	<b>1,061,528</b>	<b>3,171,926</b>	<b>25%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	473,272	368,842	423,365	423,365	150,418	-	150,418	272,947	36%	
Fringe Benefits	155,072	138,803	166,211	166,211	52,786	-	52,786	113,425	32%	
Other Personnel Costs	1,197,879	757,895	900,000	900,000	245,938	-	245,938	654,062	27%	
<b>Total Personnel</b>	<b>1,826,223</b>	<b>1,265,540</b>	<b>1,489,576</b>	<b>1,489,576</b>	<b>449,142</b>	<b>-</b>	<b>449,142</b>	<b>1,040,434</b>	<b>30%</b>	
<b>Supplies</b>	<b>1,145,517</b>	<b>317,548</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>141,091</b>	<b>413</b>	<b>141,504</b>	<b>1,008,496</b>	<b>12%</b>	
<b>Services &amp; Charges</b>										
Professional Services	76,325	35,698	120,628	120,748	30,143	-	30,143	90,605	25%	
Printing & Advertising	2,893	277	-	1,000	543	3	546	454	55%	
Utilities	375,552	276,273	383,819	386,437	141,397	542	141,939	244,498	37%	
Education & Training	-	1,724	-	150	150	-	150	-	100%	
Repairs & Maintenance	101,642	74,654	101,000	103,802	23,024	12,278	35,302	68,500	34%	
Interfund Allocations	162,380	169,544	247,195	247,195	102,997	-	102,997	144,198	42%	
Insurance	57,019	47,272	57,047	57,047	18,565	-	18,565	38,482	33%	
Other Services & Charges	512,899	311,417	579,589	580,282	87,551	6,212	93,764	486,518	16%	
Interfund Transfers Out	268,227	93,939	97,217	97,217	47,476	-	47,476	49,741	49%	
<b>Total Services &amp; Charges</b>	<b>1,556,936</b>	<b>1,010,797</b>	<b>1,586,495</b>	<b>1,593,878</b>	<b>451,846</b>	<b>19,036</b>	<b>470,882</b>	<b>1,122,996</b>	<b>30%</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>4,528,676</b>	<b>2,593,886</b>	<b>4,226,071</b>	<b>4,233,454</b>	<b>1,042,079</b>	<b>19,449</b>	<b>1,061,528</b>	<b>3,171,926</b>	<b>25%</b>	
<b>Net Surplus / (Deficit)</b>	<b>14,375</b>	<b>(638,292)</b>	<b>(764,819)</b>	<b>(772,202)</b>	<b>(346,949)</b>		<b>(366,399)</b>			
Beginning Cash Balance	1,532,952	1,537,206		1,016,748						<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	(10,121)	117,834		-						
<b>Ending Cash Balance</b>	<b>1,537,206</b>	<b>1,016,748</b>		<b>244,547</b>	<b>673,392</b>					
Cash Reserves Target	1,132,169	648,472		1,058,363						

**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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<b>Fund Name</b>	Century Center Capital	<b>Fund Number</b>	671
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<b>Fund Type</b>	Enterprise Funds
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<b>Control</b>	City Funds
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	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
<b>Revenue</b>									
Interest Earnings	12,966	1,931	200	200	41		41	159	20%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	177,475	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>190,441</b>	<b>1,931</b>	<b>200</b>	<b>200</b>	<b>41</b>		<b>41</b>	<b>159</b>	<b>20%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	66,123	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>66,123</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>66,123</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Net Surplus / (Deficit)</b>	<b>124,318</b>	<b>1,931</b>	<b>200</b>	<b>200</b>	<b>41</b>		<b>41</b>		
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Beginning Cash Balance	857,363	981,681		983,612		<b>Cash Reserves Target</b>			
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>981,681</b>	<b>983,612</b>		<b>983,812</b>	<b>983,653</b>				
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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<b>Fund Name</b>	Century Center Energy Conservation Debt Svc	<b>Fund Number</b>	672
<b>Fund Type</b>	Debt Service Fund		
<b>Control</b>	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
<b>Revenue</b>									
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	930		930	270	77%
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%
<b>Total Revenue</b>	<b>434,495</b>	<b>415,154</b>	<b>407,911</b>	<b>407,911</b>	<b>315,561</b>		<b>315,561</b>	<b>92,350</b>	<b>77%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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%
<b>Total Expenditures</b>	<b>415,423</b>	<b>411,096</b>	<b>406,711</b>	<b>406,711</b>	<b>203,185</b>	<b>-</b>	<b>203,185</b>	<b>203,526</b>	<b>50%</b>

<b>Net Surplus / (Deficit)</b>	<b>19,071</b>	<b>4,058</b>	<b>1,200</b>	<b>1,200</b>	<b>112,376</b>	<b>112,376</b>
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Beginning Cash Balance	170,316	189,409		193,705		<b>Cash Reserves Target</b>
Cash Adjustments	21	238		-		
<b>Ending Cash Balance</b>	<b>189,409</b>	<b>193,705</b>		<b>194,905</b>	<b>306,080</b>	
Cash Reserves Target	-	-		-		

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

**Explanation of Revenue Sources:**  
This fund receives revenue, 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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<b>Fund Name</b>	City Cemetery	<b>Fund Number</b>	730
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<b>Fund Type</b>	Special Revenue Fund
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<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	803	259	134	134	94		94	40	70%
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>803</b>	<b>259</b>	<b>134</b>	<b>134</b>	<b>94</b>		<b>94</b>	<b>40</b>	<b>70%</b>

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

<b>Net Surplus / (Deficit)</b>	803	259	134	134	94		94
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Beginning Cash Balance	28,916	29,730		30,041		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	12	51		-		
<b>Ending Cash Balance</b>	<b>29,730</b>	<b>30,041</b>		<b>30,175</b>	<b>30,135</b>	
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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<b>Fund Name</b>	Bowman Cemetery	<b>Fund Number</b>	731
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<b>Fund Type</b>	Special Revenue Fund
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<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	12,623	4,082	6,392	6,392	1,477		1,477	4,915	23%
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>12,623</b>	<b>4,082</b>	<b>6,392</b>	<b>6,392</b>	<b>1,477</b>		<b>1,477</b>	<b>4,915</b>	<b>23%</b>

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

<b>Net Surplus / (Deficit)</b>	12,623	4,082	6,392	6,392	1,477	1,477
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Beginning Cash Balance	454,888	467,692		472,576		<b>Cash Reserves Target</b>  \$400,000 minimum
Cash Adjustments	182	802		-		
<b>Ending Cash Balance</b>	<b>467,692</b>	<b>472,576</b>		<b>478,968</b>	<b>474,053</b>	
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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<b>Fund Name</b>	2015 Parks Bond Debt Service	<b>Fund Number</b>	757
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	City Funds
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	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
<b>Revenue</b>									
Interest Earnings	3,527	807	2,000	2,000	20		20	1,980	1%
Interfund Transfers In	409,270	375,939	376,007	376,007	157,378		157,378	218,629	42%
<b>Total Revenue</b>	<b>412,797</b>	<b>376,746</b>	<b>378,007</b>	<b>378,007</b>	<b>157,399</b>		<b>157,399</b>	<b>220,609</b>	<b>42%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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%
<b>Total Expenditures</b>	<b>382,731</b>	<b>381,131</b>	<b>374,382</b>	<b>374,382</b>	<b>185,516</b>	<b>-</b>	<b>185,516</b>	<b>188,866</b>	<b>50%</b>

<b>Net Surplus / (Deficit)</b>	30,066	(4,385)	3,625	3,625	(28,117)	(28,117)
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Beginning Cash Balance	560,431	590,497		586,111		<b>Cash Reserves Target</b>  100% cash reserves per bond covenants
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>590,497</b>	<b>586,111</b>		<b>589,736</b>	<b>557,995</b>	
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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<b>Fund Name</b>	Studebaker-Oliver Revitalizing Grants					<b>Fund Number</b>	209		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	City Funds								
	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
<b>Revenue</b>									
Intergov./ Grants	-	-	-	-	-		-	-	-
Interest Earnings	24,778	7,035	3,388	3,388	2,349		2,349	1,039	69%
Other Income	100,000	100,000	100,000	-	-		-	-	-
<b>Total Revenue</b>	<b>124,778</b>	<b>107,035</b>	<b>103,388</b>	<b>3,388</b>	<b>2,349</b>		<b>2,349</b>	<b>1,039</b>	<b>69%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	149,969	274,931	25,000	59,671	49,498	3,358	52,856	6,815	89%
<b>Total Services &amp; Charges</b>	<b>149,969</b>	<b>274,931</b>	<b>25,000</b>	<b>59,671</b>	<b>49,498</b>	<b>3,358</b>	<b>52,856</b>	<b>6,815</b>	<b>89%</b>
<b>Total Expenditures</b>	<b>149,969</b>	<b>274,931</b>	<b>25,000</b>	<b>59,671</b>	<b>49,498</b>	<b>3,358</b>	<b>52,856</b>	<b>6,815</b>	<b>89%</b>
<b>Net Surplus / (Deficit)</b>	<b>(25,191)</b>	<b>(167,896)</b>	<b>78,388</b>	<b>(56,283)</b>	<b>(47,149)</b>		<b>(50,507)</b>		
Beginning Cash Balance	954,136	929,415		763,112		<b>Cash Reserves Target</b>			
Cash Adjustments	470	1,593		-		No reserve requirement - Grant fund - spend down to zero			
<b>Ending Cash Balance</b>	<b>929,415</b>	<b>763,112</b>		<b>706,829</b>	<b>718,605</b>				
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 Studebaker/Oliver project area, and sites in wellhead protection areas.
- Brownfields revolving loan fund grant: Grant used to capitalize a revolving loan fund from which the City of South Bend will provide loans and subgrants to support cleanup activities for sites throughout the city that are contaminated with hazardous substances. Loans will be made based on an environmental prioritization process.
- Brownfields cleanup grant: Grant funds used to clean up the former Oliver Plow Works site. The site is part of the Studebaker/Oliver Plow Works Redevelopment Strategy, a phased approach for eventually redeveloping the entire Studebaker and Oliver factories into two light industrial parks. Grant funds also will be used for remediation and post-cleanup reporting, and community involvement activities.

**Explanation of Revenue Sources:**

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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<b>Fund Name</b>	Economic Development State Grants	<b>Fund Number</b>	210
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	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
<b>Revenue</b>									
Intergov./ Grants	-	-	-	69,000	-		-	69,000	0%
Interest Earnings	2,878	712	544	544	85		85	459	16%
Other Income	72,010	90,013	72,011	72,011	18,003		18,003	54,008	25%
<b>Total Revenue</b>	<b>74,888</b>	<b>90,725</b>	<b>72,555</b>	<b>141,555</b>	<b>18,087</b>		<b>18,087</b>	<b>123,467</b>	<b>13%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	53,699	56,352	-	48,511	-		40,700	40,700	7,811	84%
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	-	-	-	-		-	-	-	-
<b>Total Services &amp; Charges</b>	<b>355,710</b>	<b>128,362</b>	<b>36,006</b>	<b>84,517</b>	<b>18,003</b>		<b>109,700</b>	<b>127,703</b>	<b>(43,186)</b>	<b>151%</b>

<b>Total Expenditures</b>	<b>355,710</b>	<b>128,362</b>	<b>36,006</b>	<b>84,517</b>	<b>18,003</b>		<b>109,700</b>	<b>127,703</b>	<b>(43,186)</b>	<b>151%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(280,822)</b>	<b>(37,637)</b>	<b>36,549</b>	<b>57,038</b>	<b>85</b>		<b>(109,615)</b>
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Beginning Cash Balance	344,987	64,775		27,154		<b>Cash Reserves Target</b>  No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	610	16		-		
<b>Ending Cash Balance</b>	<b>64,775</b>	<b>27,154</b>		<b>84,191</b>	<b>27,238</b>	
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 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
<b>Revenue</b>									
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	646,696		646,696	(163,429)	134%
Fines, Forfeitures, and Fees	-	46,076	56,840	56,840	24,444		24,444	32,396	43%
Interest Earnings	17,680	8,876	15,000	15,000	4,606		4,606	10,394	31%
Other Income	4,123	2,598	-	-	-		-	-	-
Interfund Allocation Reimb	-	174,531	175,765	175,765	60,736		60,736	115,029	35%
Interfund Transfers In	2,350,633	2,268,899	1,752,159	1,752,159	-		-	1,752,159	0%
<b>Total Revenue</b>	<b>3,018,515</b>	<b>3,372,939</b>	<b>3,035,581</b>	<b>3,035,581</b>	<b>742,032</b>		<b>742,032</b>	<b>2,293,549</b>	<b>24%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,493,197	1,529,047	1,921,625	1,921,625	765,413	-	765,413	1,156,212	40%
Fringe Benefits	528,540	568,983	716,373	716,373	280,470	-	280,470	435,903	39%
<b>Total Personnel</b>	<b>2,021,736</b>	<b>2,098,029</b>	<b>2,637,998</b>	<b>2,637,998</b>	<b>1,045,882</b>	<b>-</b>	<b>1,045,882</b>	<b>1,592,115</b>	<b>40%</b>
<b>Supplies</b>	<b>18,276</b>	<b>13,503</b>	<b>26,120</b>	<b>32,621</b>	<b>9,245</b>	<b>3,483</b>	<b>12,728</b>	<b>19,893</b>	<b>39%</b>
<b>Services &amp; Charges</b>									
Professional Services	157,623	224,609	281,800	618,163	70,641	324,380	395,021	223,142	64%
Printing & Advertising	13,604	7,560	24,000	24,000	1,916	64	1,980	22,020	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	759	-	759	2,341	24%
Interfund Allocations	464,363	357,941	652,726	652,726	271,968	-	271,968	380,758	42%
Other Services & Charges	16,116	11,772	26,450	32,450	10,863	-	10,863	21,587	33%
Interfund Transfers Out	-	35,000	50,000	50,000	20,831	-	20,831	29,169	42%
<b>Total Services &amp; Charges</b>	<b>695,723</b>	<b>658,407</b>	<b>1,080,076</b>	<b>1,434,939</b>	<b>377,659</b>	<b>336,943</b>	<b>714,603</b>	<b>720,337</b>	<b>50%</b>
<b>Total Expenditures</b>	<b>2,735,735</b>	<b>2,769,940</b>	<b>3,744,194</b>	<b>4,105,558</b>	<b>1,432,787</b>	<b>340,427</b>	<b>1,773,213</b>	<b>2,332,345</b>	<b>43%</b>
<b>Net Surplus / (Deficit)</b>	<b>282,780</b>	<b>603,000</b>	<b>(708,613)</b>	<b>(1,069,977)</b>	<b>(690,754)</b>		<b>(1,031,181)</b>		
Beginning Cash Balance	729,684	1,012,307		1,629,498					
Cash Adjustments	(158)	14,191		-					
<b>Ending Cash Balance</b>	<b>1,012,307</b>	<b>1,629,498</b>		<b>559,521</b>	<b>929,051</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
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 Local Income Tax Economic Development 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 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**  
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<b>Fund Name</b>	Dept of Community Investment Grants	<b>Fund Number</b>	212
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	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
<b>Revenue</b>									
Intergov./ Grants	2,030,043	2,392,383	3,150,111	8,650,111	575,928		575,928	8,074,183	7%
Fines, Forfeitures, and Fees	30	121	-	-	10		10	(10)	-
Other Income	483,931	186,664	119,687	119,687	220,114		220,114	(100,427)	184%
<b>Total Revenue</b>	<b>2,514,004</b>	<b>2,579,168</b>	<b>3,269,798</b>	<b>8,769,798</b>	<b>796,051</b>		<b>796,051</b>	<b>7,973,746</b>	<b>9%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	40,488	-	259,513	-	104,633	104,633	154,880	40%
Grants & Subsidies	2,555,898	2,529,492	2,755,134	8,747,312	728,688	2,614,373	3,343,061	5,404,252	38%
<b>Total Services &amp; Charges</b>	<b>2,555,898</b>	<b>2,569,980</b>	<b>2,755,134</b>	<b>9,006,825</b>	<b>728,688</b>	<b>2,719,005</b>	<b>3,447,693</b>	<b>5,559,132</b>	<b>38%</b>

<b>Total Expenditures</b>	<b>2,555,898</b>	<b>2,569,980</b>	<b>2,755,134</b>	<b>9,006,825</b>	<b>728,688</b>	<b>2,719,005</b>	<b>3,447,693</b>	<b>5,559,132</b>	<b>38%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(41,893)</b>	<b>9,188</b>	<b>514,664</b>	<b>(237,027)</b>	<b>67,363</b>	<b>(2,651,642)</b>			
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Beginning Cash Balance	347,782	305,248		313,907					
Cash Adjustments	(641)	(528)		-					
<b>Ending Cash Balance</b>	<b>305,248</b>	<b>313,907</b>		<b>76,880</b>	<b>391,508</b>				
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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<b>Fund Name</b>	<b>Unsafe Building</b>					<b>Fund Number</b>	<b>219</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Fines, Forfeitures, and Fees	263,172	51,581	111,100	111,100	17,489		17,489	93,611	16%
Interest Earnings	18,352	7,420	11,932	11,932	2,601		2,601	9,331	22%
Other Income	2,298	18	-	-	-		-	-	-
Interfund Transfers In	681,491	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>965,314</b>	<b>59,018</b>	<b>123,032</b>	<b>123,032</b>	<b>20,090</b>		<b>20,090</b>	<b>102,942</b>	<b>16%</b>
<b>Expenditures by Subdivisions</b>									
NEAT Crew	435,893	23,896	-	-	-		-	-	-
Unsafe Building	156,655	117,855	113,500	113,805	17,653	16,974	34,627	79,178	30%
<b>Total Expenditures</b>	<b>592,547</b>	<b>141,751</b>	<b>113,500</b>	<b>113,805</b>	<b>17,653</b>	<b>16,974</b>	<b>34,627</b>	<b>79,178</b>	<b>30%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	178,355	-	-	-	-	-	-	-	-
Fringe Benefits	65,378	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>243,732</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>22,623</b>	<b>5,458</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>									
Professional Services	39,500	27,070	17,500	17,805	11,080	4,225	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%
<b>Total Services &amp; Charges</b>	<b>301,612</b>	<b>136,294</b>	<b>113,500</b>	<b>113,805</b>	<b>17,653</b>	<b>16,974</b>	<b>34,627</b>	<b>79,178</b>	<b>30%</b>
<b>Capital</b>	<b>24,580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>592,547</b>	<b>141,751</b>	<b>113,500</b>	<b>113,805</b>	<b>17,653</b>	<b>16,974</b>	<b>34,627</b>	<b>79,178</b>	<b>30%</b>
<b>Net Surplus / (Deficit)</b>	<b>372,767</b>	<b>(82,733)</b>	<b>9,532</b>	<b>9,227</b>	<b>2,437</b>		<b>(14,537)</b>		
Beginning Cash Balance	543,230	923,154		832,938					
Cash Adjustments	7,157	(7,482)		-					
<b>Ending Cash Balance</b>	<b>923,154</b>	<b>832,938</b>		<b>842,165</b>	<b>837,045</b>				
Cash Reserves Target	-	-		-	-				

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	<b>Rental Units Regulation</b>					<b>Fund Number</b>	<b>221</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Fines, Forfeitures, and Fees	7,375	107,800	100,000	100,000	780		780	99,220	1%
Interest Earnings	351	573	200	200	500		500	(300)	250%
Interfund Transfers In	-	245,626	241,527	241,527	-		-	241,527	0%
<b>Total Revenue</b>	<b>7,726</b>	<b>353,999</b>	<b>341,727</b>	<b>341,727</b>	<b>1,280</b>		<b>1,280</b>	<b>340,447</b>	<b>0%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	119,900	184,228	184,228	54,074	-	54,074	130,154	29%
Fringe Benefits	-	59,277	82,349	82,349	26,385	-	26,385	55,964	32%
<b>Total Personnel</b>	<b>-</b>	<b>179,177</b>	<b>266,577</b>	<b>266,577</b>	<b>80,459</b>	<b>-</b>	<b>80,459</b>	<b>186,118</b>	<b>30%</b>
<b>Supplies</b>	<b>-</b>	<b>332</b>	<b>5,800</b>	<b>5,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,800</b>	<b>0%</b>
<b>Services &amp; Charges</b>									
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%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>3,254</b>	<b>69,350</b>	<b>96,200</b>	<b>-</b>	<b>26,850</b>	<b>26,850</b>	<b>69,350</b>	<b>28%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>182,762</b>	<b>341,727</b>	<b>368,577</b>	<b>80,459</b>	<b>26,850</b>	<b>107,309</b>	<b>261,268</b>	<b>29%</b>
<b>Net Surplus / (Deficit)</b>	<b>7,726</b>	<b>171,237</b>	<b>-</b>	<b>(26,850)</b>	<b>(79,179)</b>		<b>(106,029)</b>		
Beginning Cash Balance	10,105	17,823		189,090					
Cash Adjustments	(9)	31		-					
<b>Ending Cash Balance</b>	<b>17,823</b>	<b>189,090</b>		<b>162,240</b>	<b>109,911</b>				
Cash Reserves Target	-	18,276		36,858					

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

**Fund Purpose:**

This fund accounts for the revenues and expenditures related to the Landlord Registration ordinance (10427-16) and the Rental Safety Verification Program (RSVP) ordinance (10644-19). Both of these programs are managed by the Department of Code Enforcement.

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 Local Income Tax Economic Development 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.

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<b>Fund Name</b>	<b>Code Enforcement Fund</b>					<b>Fund Number</b>	<b>230</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Original Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Year-to-Date Actual</b>	<b>2021 Current Encumbrances</b>	<b>Total Year-to-Date &amp; Encumb.</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Revenue</b>									
Licenses & Permits	-	30,425	31,200	31,200	18,760		18,760	12,440	60%
Charges for Services	-	43,360	53,250	53,250	17,391		17,391	35,859	33%
Fines, Forfeitures, and Fees	-	367,113	304,000	304,000	120,195		120,195	183,805	40%
Interest Earnings	-	2,492	-	-	896		896	(896)	-
Debt Proceeds	-	80,000	-	-	-		-	-	-
Other Income	-	15,396	2,725	2,725	1,574		1,574	1,151	58%
Interfund Allocation Reimb	-	76,927	34,708	34,708	14,464		14,464	20,244	42%
Interfund Transfers In	-	3,619,593	3,573,687	3,573,687	500,000		500,000	3,073,687	14%
<b>Total Revenue</b>	-	<b>4,235,305</b>	<b>3,999,570</b>	<b>3,999,570</b>	<b>673,280</b>		<b>673,280</b>	<b>3,326,290</b>	<b>17%</b>
<b>Expenditures by Subdivisions</b>									
Neighborhood Code Enforce.	-	2,084,724	2,402,890	2,483,743	873,564	36,014	909,579	1,574,164	37%
NEAT Crew	-	414,272	569,372	573,212	186,207	30,911	217,118	356,093	38%
Animal Resource Center	-	934,825	1,001,724	1,009,609	392,199	21,035	413,234	596,375	41%
<b>Total Expenditures</b>	-	<b>3,433,820</b>	<b>3,973,986</b>	<b>4,066,563</b>	<b>1,451,971</b>	<b>87,960</b>	<b>1,539,931</b>	<b>2,526,632</b>	<b>38%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	1,415,442	1,456,785	1,455,585	615,174	-	615,174	840,411	42%
Fringe Benefits	-	588,698	628,887	630,087	249,812	-	249,812	380,275	40%
<b>Total Personnel</b>	-	<b>2,004,140</b>	<b>2,085,672</b>	<b>2,085,672</b>	<b>864,986</b>	-	<b>864,986</b>	<b>1,220,686</b>	<b>41%</b>
<b>Supplies</b>	-	<b>113,969</b>	<b>163,700</b>	<b>165,536</b>	<b>41,524</b>	<b>4,578</b>	<b>46,102</b>	<b>119,434</b>	<b>28%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	40,574	110,300	112,801	17,090	14,833	31,922	80,878	28%
Printing & Advertising	-	10,559	24,305	24,592	4,521	789	5,310	19,281	22%
Utilities	-	31,984	30,667	30,667	13,676	-	13,676	16,991	45%
Education & Training	-	2,933	5,000	5,900	1,735	-	1,735	4,165	29%
Travel	-	3,826	2,400	2,400	5	-	5	2,395	0%
Repairs & Maintenance	-	239,861	410,650	410,955	50,397	305	50,701	360,253	12%
Interfund Allocations	-	814,847	763,484	763,484	318,123	-	318,123	445,361	42%
Debt Service Principal	-	47,510	124,425	124,425	45,078	-	45,078	79,347	36%
Debt Service Interest & Fees	-	2,954	9,573	9,573	2,365	-	2,365	7,208	25%
Other Services & Charges	-	120,664	243,810	250,559	42,993	36,934	79,927	170,632	32%
<b>Total Services &amp; Charges</b>	-	<b>1,315,711</b>	<b>1,724,614</b>	<b>1,735,355</b>	<b>495,983</b>	<b>52,861</b>	<b>548,843</b>	<b>1,186,511</b>	<b>32%</b>
<b>Capital</b>	-	-	-	<b>80,000</b>	<b>49,478</b>	<b>30,522</b>	<b>80,000</b>	-	<b>100%</b>
<b>Total Expenditures</b>	-	<b>3,433,820</b>	<b>3,973,986</b>	<b>4,066,563</b>	<b>1,451,971</b>	<b>87,960</b>	<b>1,539,931</b>	<b>2,526,631</b>	<b>38%</b>
<b>Net Surplus / (Deficit)</b>	-	<b>801,485</b>	<b>25,584</b>	<b>(66,993)</b>	<b>(778,690)</b>		<b>(866,651)</b>		
Beginning Cash Balance	-	-		803,572					
Cash Adjustments	-	2,088		-					
<b>Ending Cash Balance</b>	-	<b>803,572</b>		<b>736,579</b>	<b>33,506</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							No reserve requirement		

**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 Local Income Tax Economic Development 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
<b>Revenue</b>									
Licenses & Permits	34,657	30,425	31,200	31,200	18,760		18,760	12,440	60%
Charges for Services	57,616	43,360	53,250	53,250	17,391		17,391	35,859	33%
Fines, Forfeitures, and Fees	549,637	526,493	515,100	515,100	138,464		138,464	376,636	27%
Interest Earnings	18,704	10,484	12,132	12,132	3,997		3,997	8,135	33%
Debt Proceeds	-	80,000	-	-	-		-	-	-
Other Income	12,659	15,414	2,725	2,725	1,574		1,574	1,151	58%
Interfund Allocation Reimb	73,304	76,927	34,708	34,708	14,464		14,464	20,244	42%
Interfund Transfers In	3,210,400	3,865,219	3,815,214	3,815,214	500,000		500,000	3,315,214	13%
<b>Total Revenue</b>	<b>3,956,977</b>	<b>4,648,322</b>	<b>4,464,329</b>	<b>4,464,329</b>	<b>694,650</b>		<b>694,650</b>	<b>3,769,679</b>	<b>16%</b>
<b>Expenditures by Fund</b>									
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	80,459	26,850	107,309	261,268	29%
Unsafe Building Fund (#219)	592,547	141,751	113,500	113,805	17,653	16,974	34,627	79,178	30%
Code Enforcement Fund (#230)	-	3,433,820	3,973,986	4,066,563	1,451,971	87,960	1,539,931	2,526,632	38%
<b>Total Expenditures</b>	<b>3,593,937</b>	<b>3,758,333</b>	<b>4,429,213</b>	<b>4,572,807</b>	<b>1,570,774</b>	<b>134,955</b>	<b>1,705,729</b>	<b>2,867,078</b>	<b>37%</b>
<b>Expenditures by Division</b>									
Neighborhood Code Enfor.	1,923,446	2,084,724	2,402,890	2,496,463	886,284	36,014	922,299	1,574,164	37%
NEAT Crew	435,893	438,168	569,372	573,212	186,207	30,911	217,118	356,093	38%
Rental Safety Verification Program	144,603	182,762	341,727	368,577	80,459	26,850	107,309	261,268	29%
Unsafe Building	156,655	117,855	113,500	113,805	17,653	16,974	34,627	79,178	30%
Animal Care & Control	933,341	934,825	1,001,724	1,020,751	400,170	24,206	424,376	596,375	42%
<b>Total Expenditures</b>	<b>3,593,937</b>	<b>3,758,333</b>	<b>4,429,213</b>	<b>4,572,807</b>	<b>1,570,774</b>	<b>134,955</b>	<b>1,705,729</b>	<b>2,867,078</b>	<b>37%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,437,429	1,535,343	1,641,013	1,639,813	669,249	-	669,249	970,564	41%
Fringe Benefits	538,583	647,974	711,236	712,436	276,197	-	276,197	436,239	39%
<b>Total Personnel</b>	<b>1,976,013</b>	<b>2,183,317</b>	<b>2,352,249</b>	<b>2,352,249</b>	<b>945,445</b>	<b>-</b>	<b>945,445</b>	<b>1,406,803</b>	<b>40%</b>
<b>Supplies</b>	<b>108,267</b>	<b>119,758</b>	<b>169,500</b>	<b>174,136</b>	<b>44,324</b>	<b>4,578</b>	<b>48,902</b>	<b>125,234</b>	<b>28%</b>
<b>Services &amp; Charges</b>									
Professional Services	177,400	69,149	182,800	212,456	28,170	45,908	74,077	138,378	35%
Printing & Advertising	11,255	10,559	28,305	28,592	4,521	789	5,310	23,281	19%
Utilities	34,801	31,984	30,667	30,667	13,676	-	13,676	16,991	45%
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	5	-	5	3,195	0%
Repairs & Maintenance	233,178	239,861	412,450	421,097	55,568	3,476	59,043	362,053	14%
Interfund Allocations	719,048	814,847	763,484	763,484	318,123	-	318,123	445,361	42%
Debt Service Principal	80,098	47,510	124,425	124,425	45,078	-	45,078	79,347	36%
Debt Service Interest & Fees	6,144	2,954	9,573	9,573	2,365	-	2,365	7,208	25%
Other Services & Charges	177,849	231,636	346,810	366,279	62,286	49,683	111,969	254,310	31%
<b>Total Services &amp; Charges</b>	<b>1,453,091</b>	<b>1,455,258</b>	<b>1,907,464</b>	<b>1,966,422</b>	<b>531,527</b>	<b>99,856</b>	<b>631,382</b>	<b>1,335,039</b>	<b>32%</b>
<b>Capital</b>	<b>56,567</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>49,478</b>	<b>30,522</b>	<b>80,000</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>3,593,937</b>	<b>3,758,333</b>	<b>4,429,213</b>	<b>4,572,807</b>	<b>1,570,774</b>	<b>134,955</b>	<b>1,705,729</b>	<b>2,867,076</b>	<b>37%</b>
<b>Net Surplus / (Deficit)</b>	<b>363,040</b>	<b>889,988</b>	<b>35,116</b>	<b>(108,478)</b>	<b>(876,123)</b>		<b>(1,011,079)</b>		

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.

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<b>Fund Name</b>	Urban Development Action Grant	<b>Fund Number</b>	410
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	844	361	572	572	99		99	473	17%
Other Income	84,104	18,442	21,996	21,996	5,499		5,499	16,497	25%
<b>Total Revenue</b>	<b>84,948</b>	<b>18,803</b>	<b>22,568</b>	<b>22,568</b>	<b>5,598</b>		<b>5,598</b>	<b>16,970</b>	<b>25%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	60,000	40,000	24,000	24,000	12,000		12,000	12,000	50%
<b>Total Expenditures</b>	<b>60,000</b>	<b>40,000</b>	<b>24,000</b>	<b>24,000</b>	<b>12,000</b>		<b>12,000</b>	<b>12,000</b>	<b>50%</b>

<b>Net Surplus / (Deficit)</b>	24,948	(21,197)	(1,432)	(1,432)	(6,402)		(6,402)
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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;"><b>Cash Reserves Target</b></td> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - Grant fund - spend down to zero</td> </tr> </table>	<b>Cash Reserves Target</b>		No reserve requirement - Grant fund - spend down to zero	
<b>Cash Reserves Target</b>										
No reserve requirement - Grant fund - spend down to zero										
Cash Adjustments	(30)	92		-						
<b>Ending Cash Balance</b>	<b>53,838</b>	<b>32,733</b>		<b>31,301</b>	<b>26,330</b>					
Cash Reserves Target	-	-		-						

**Fund Purpose:**  
This fund was originally established to account for economic development expenditures which are financed by federal grants and loan repayments.

**Explanation of Revenue Sources:**  
Revenue comes from Business Development Corporation (BDC) repayment of Fund 410 miscellaneous revenue used to capitalize BDC loan pool. 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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<b>Fund Name</b>	<b>Consolidated Building Fund</b>	<b>Fund Number</b>	<b>600</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Revenue</b>									
<b>Building Department</b>									
Licenses & Permits	1,646,044	1,304,739	1,772,552	1,772,552	605,895		605,895	1,166,657	34%
Fines, Forfeitures, and Fees	-	1,140	-	-	904		904	(904)	-
Interest Earnings	54,618	17,782	30,280	30,280	6,405		6,405	23,875	21%
Other Income	6,317	422	-	-	741		741	(741)	-
<b>Total Building Department</b>	<b>1,706,979</b>	<b>1,324,083</b>	<b>1,802,832</b>	<b>1,802,832</b>	<b>613,945</b>		<b>613,945</b>	<b>1,188,887</b>	<b>34%</b>
<b>Total Code Enforcement</b>	<b>2,983,937</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Revenue</b>	<b>4,690,916</b>	<b>1,324,083</b>	<b>1,802,832</b>	<b>1,802,832</b>	<b>613,945</b>		<b>613,945</b>	<b>1,188,887</b>	<b>34%</b>

<b>Expenditures</b>									
<b>Building Department</b>									
<b>Personnel</b>									
Salaries & Wages	716,916	763,648	828,457	828,457	317,967	-	317,967	510,490	38%
Fringe Benefits	273,508	305,840	316,605	316,605	133,125	490	133,615	182,990	42%
<b>Total Personnel</b>	<b>990,425</b>	<b>1,069,488</b>	<b>1,145,062</b>	<b>1,145,062</b>	<b>451,091</b>	<b>490</b>	<b>451,581</b>	<b>693,480</b>	<b>39%</b>
<b>Supplies</b>	<b>14,307</b>	<b>14,538</b>	<b>16,361</b>	<b>16,361</b>	<b>4,850</b>	<b>-</b>	<b>4,850</b>	<b>11,511</b>	<b>30%</b>
<b>Services &amp; Charges</b>									
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	4,455	-	4,455	22,045	17%
Interfund Allocations	252,023	328,799	339,938	339,938	141,642	-	141,642	198,296	42%
Debt Service Principal	46,342	41,198	43,021	43,021	21,404	-	21,404	21,617	50%
Debt Service Interest & Fees	3,141	2,184	1,358	1,358	766	-	766	592	56%
Other Services & Charges	3,948	11,039	17,015	25,965	11,510	-	11,510	14,455	44%
Interfund Transfers Out	158,943	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>490,621</b>	<b>402,653</b>	<b>448,595</b>	<b>459,045</b>	<b>179,996</b>	<b>-</b>	<b>179,996</b>	<b>279,049</b>	<b>39%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,478</b>	<b>49,478</b>	<b>-</b>	<b>49,478</b>	<b>-</b>	<b>100%</b>
<b>Total Building Department</b>	<b>1,495,352</b>	<b>1,486,678</b>	<b>1,610,018</b>	<b>1,669,946</b>	<b>685,415</b>	<b>490</b>	<b>685,905</b>	<b>984,040</b>	<b>41%</b>
<b>Total Code Enforcement</b>	<b>3,001,390</b>	<b>-</b>	<b>-</b>	<b>23,862</b>	<b>20,691</b>	<b>3,171</b>	<b>23,862</b>	<b>-</b>	<b>100%</b>
<b>Total Fund Expenditures</b>	<b>4,496,742</b>	<b>1,486,678</b>	<b>1,610,018</b>	<b>1,693,808</b>	<b>706,106</b>	<b>3,661</b>	<b>709,767</b>	<b>984,041</b>	<b>42%</b>

<b>Net Surplus / (Deficit)</b>	<b>194,174</b>	<b>(162,595)</b>	<b>192,814</b>	<b>109,024</b>	<b>(92,160)</b>	<b>(95,821)</b>			
Beginning Cash Balance	2,092,204	2,285,733		2,127,056					
Cash Adjustments	(645)	3,918		-					
<b>Ending Cash Balance</b>	<b>2,285,733</b>	<b>2,127,056</b>		<b>2,236,080</b>	<b>2,034,323</b>				
Cash Reserves Target	1,124,185	371,670		423,452					

**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).

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<b>Fund Name</b>	Industrial Revolving Fund	<b>Fund Number</b>	754
<b>Fund Type</b>	Special Revenue Funds		
<b>Control</b>	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
<b>Revenue</b>									
Intergov./ Grants	-	-	699,000	7,689,000	739,381		739,381	6,949,619	10%
Interest Earnings	-	-	-	20,000	84		84	19,916	0%
Other Income	293,958	266,643	244,000	224,000	122,191		122,191	101,809	55%
<b>Total Revenue</b>	<b>293,958</b>	<b>266,643</b>	<b>943,000</b>	<b>7,933,000</b>	<b>861,656</b>		<b>861,656</b>	<b>7,071,344</b>	<b>11%</b>

<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	95,223	88,742	429,262	469,262	79,636		28,050	107,686	361,576	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%
<b>Total Expenditures</b>	<b>119,441</b>	<b>104,026</b>	<b>498,560</b>	<b>7,488,560</b>	<b>968,850</b>		<b>28,050</b>	<b>996,899</b>	<b>6,491,660</b>	<b>13%</b>

<b>Net Surplus / (Deficit)</b>	174,517	162,616	444,440	444,440	(107,194)		(135,244)		
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Beginning Cash Balance	1,632,491	2,078,333		2,406,914				<b>Cash Reserves Target</b>	
Cash Adjustments	271,325	165,965		-				No City reserve requirement; there are program requirements	
<b>Ending Cash Balance</b>	<b>2,078,333</b>	<b>2,406,914</b>		<b>2,851,354</b>	<b>2,713,691</b>				
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.

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<b>Fund Name</b>	2015 Smart Streets Bond Debt Service	<b>Fund Number</b>	756
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	City Funds
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	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
<b>Revenue</b>									
Interest Earnings	4,629	869	3,000	3,000	38		38	2,962	1%
Interfund Transfers In	1,715,500	1,716,000	1,716,500	1,716,500	858,000		858,000	858,500	50%
<b>Total Revenue</b>	<b>1,720,129</b>	<b>1,716,869</b>	<b>1,719,500</b>	<b>1,719,500</b>	<b>858,038</b>		<b>858,038</b>	<b>861,462</b>	<b>50%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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%
<b>Total Expenditures</b>	<b>1,712,019</b>	<b>1,712,694</b>	<b>1,712,819</b>	<b>1,712,819</b>	<b>855,884</b>	<b>-</b>	<b>855,884</b>	<b>856,935</b>	<b>50%</b>

<b>Net Surplus / (Deficit)</b>	8,111	4,175	6,681	6,681	2,154	2,154
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Beginning Cash Balance	1,726,790	1,734,901	1,739,076	1,739,076		<b>Cash Reserves Target</b>  100% cash reserves per bond covenants
Cash Adjustments	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,734,901</b>	<b>1,739,076</b>	<b>1,745,757</b>	<b>1,741,230</b>		
Cash Reserves Target	1,734,901	1,739,076	1,745,757	1,741,230		

**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).

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<b>Fund Name</b>	2017 Eddy Street Commons Bond Capital	<b>Fund Number</b>	759
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<b>Fund Type</b>	Capital Funds
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<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	65	306,537	-	-	1		1	(1)	-
<b>Total Revenue</b>	<b>65</b>	<b>306,537</b>	<b>-</b>	<b>-</b>	<b>1</b>		<b>1</b>	<b>(1)</b>	<b>-</b>

<b>Expenditures by Type</b>									
Capital	4,602,119	3,328,966	-	25,681	-		-	25,681	0%
<b>Total Expenditures</b>	<b>4,602,119</b>	<b>3,328,966</b>	<b>-</b>	<b>25,681</b>	<b>-</b>		<b>-</b>	<b>25,681</b>	<b>0%</b>

<b>Net Surplus / (Deficit)</b>	<b>(4,602,054)</b>	<b>(3,022,429)</b>	<b>-</b>	<b>(25,681)</b>	<b>1</b>		<b>1</b>
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Beginning Cash Balance	7,650,244	3,048,190		25,762		<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>3,048,190</b>	<b>25,762</b>		<b>80</b>	<b>25,762</b>	
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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<b>Fund Name</b>	2017 Eddy Street Commons Bond Debt Service	<b>Fund Number</b>	760
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	City Funds
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	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
<b>Revenue</b>									
Interest Earnings	8,792	1,623	6,000	6,000	74		74	5,926	1%
Interfund Transfers In	1,298,125	1,390,625	1,710,875	1,710,875	949,604		949,604	761,271	56%
<b>Total Revenue</b>	<b>1,306,917</b>	<b>1,392,248</b>	<b>1,716,875</b>	<b>1,716,875</b>	<b>949,679</b>		<b>949,679</b>	<b>767,197</b>	<b>55%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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%
<b>Total Expenditures</b>	<b>1,298,125</b>	<b>1,390,625</b>	<b>1,710,875</b>	<b>1,710,875</b>	<b>744,500</b>	<b>-</b>	<b>744,500</b>	<b>966,375</b>	<b>44%</b>

<b>Net Surplus / (Deficit)</b>	8,792	1,623	6,000	6,000	205,179		205,179
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Beginning Cash Balance	3,452,908	3,461,700		3,463,323		<b>Cash Reserves Target</b>
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>3,461,700</b>	<b>3,463,323</b>		<b>3,469,323</b>	<b>3,668,501</b>	
Cash Reserves Target	2,500,000	2,500,000		2,500,000		\$2,500,000 minimum

**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).

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<b>Fund Name</b>	Central Services	<b>Fund Number</b>	222
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<b>Fund Type</b>	Internal Service Funds
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<b>Control</b>	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
<b>Revenue</b>									
Licenses & Permits	3,320	2,511	2,700	2,700	1,371		1,371	1,329	51%
Charges for Services	7,496,447	6,882,174	8,605,703	8,605,703	2,763,893		2,763,893	5,841,810	32%
Interest Earnings	22,362	10,210	15,762	15,762	3,681		3,681	12,081	23%
Other Income	5,417,866	84,210	72,000	72,000	10,966		10,966	61,034	15%
Interfund Allocation Reimb	610,726	122,143	129,585	129,585	54,006		54,006	75,579	42%
<b>Total Revenue</b>	<b>13,550,721</b>	<b>7,101,248</b>	<b>8,825,750</b>	<b>8,825,750</b>	<b>2,833,917</b>		<b>2,833,917</b>	<b>5,991,833</b>	<b>32%</b>

<b>Expenditures by Division</b>									
Equipment Services	7,000,441	6,717,945	8,212,671	8,220,259	3,001,145	3,575	3,004,720	5,215,538	37%
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	103,679	-	103,679	165,313	39%
Building Maintenance	177,588	180,749	206,275	206,275	78,396	-	78,396	127,879	38%
Facilities Management	120,439	101,697	157,031	157,031	61,609	-	61,609	95,422	39%
Utilities & Services	4,950,465	-	-	-	-	-	-	-	-
Sustainability	6,002	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>12,931,016</b>	<b>7,243,566</b>	<b>8,848,295</b>	<b>8,855,897</b>	<b>3,247,334</b>	<b>3,575</b>	<b>3,250,910</b>	<b>5,604,988</b>	<b>37%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,920,693	1,795,351	2,079,577	2,079,577	761,437	-	761,437	1,318,140	37%
Fringe Benefits	731,886	780,402	892,827	892,827	333,599	-	333,599	559,228	37%
<b>Total Personnel</b>	<b>2,652,580</b>	<b>2,575,754</b>	<b>2,972,404</b>	<b>2,972,404</b>	<b>1,095,036</b>	<b>-</b>	<b>1,095,036</b>	<b>1,877,368</b>	<b>37%</b>

<b>Supplies</b>	4,515,181	3,998,093	4,923,729	4,928,788	1,736,972	729	1,737,701	3,191,087	35%
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<b>Services &amp; Charges</b>									
Professional Services	8,439	7,777	8,500	10,298	1,798	720	2,518	7,780	24%
Printing & Advertising	715	863	4,642	4,642	-	-	-	4,642	0%
Utilities	5,013,625	53,701	64,468	64,468	28,101	-	28,101	36,367	44%
Education & Training	4,603	9,389	12,050	11,775	5,674	-	5,674	6,101	48%
Travel	481	-	1,850	1,850	-	-	-	1,850	0%
Repairs & Maintenance	56,339	54,985	51,900	52,175	27,866	2,074	29,940	22,235	57%
Interfund Allocations	648,014	306,521	683,462	683,462	284,784	-	284,784	398,678	42%
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	6,350	53	6,403	11,292	36%
Interfund Transfers Out	-	207,293	105,000	105,000	58,248	-	58,248	46,752	55%
<b>Total Services &amp; Charges</b>	<b>5,763,256</b>	<b>669,719</b>	<b>952,162</b>	<b>954,705</b>	<b>415,326</b>	<b>2,847</b>	<b>418,173</b>	<b>536,532</b>	<b>44%</b>

<b>Total Expenditures</b>	<b>12,931,016</b>	<b>7,243,566</b>	<b>8,848,295</b>	<b>8,855,897</b>	<b>3,247,334</b>	<b>3,575</b>	<b>3,250,910</b>	<b>5,604,987</b>	<b>37%</b>
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<b>Net Surplus / (Deficit)</b>	<b>619,705</b>	<b>(142,319)</b>	<b>(22,545)</b>	<b>(30,147)</b>	<b>(413,417)</b>	<b>(416,992)</b>			
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Beginning Cash Balance	1,003,425	1,455,158		1,209,079			<b>Cash Reserves Target</b>		
Cash Adjustments	(167,972)	(103,760)		-					
<b>Ending Cash Balance</b>	<b>1,455,158</b>	<b>1,209,079</b>		<b>1,178,932</b>	<b>1,031,672</b>		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 this fund to the capital fund (#224) typically match the budgeted capital expenditures.

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<b>Fund Name</b>	Central Services Capital					<b>Fund Number</b>	224		
<b>Fund Type</b>	Internal Service Funds								
<b>Control</b>	City Funds								
	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
<b>Revenue</b>									
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%
<b>Total Revenue</b>	<b>3,218</b>	<b>214,611</b>	<b>105,050</b>	<b>105,050</b>	<b>58,287</b>		<b>58,287</b>	<b>46,763</b>	<b>55%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	4,718	5,501	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
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%
<b>Total Services &amp; Charges</b>	<b>67,305</b>	<b>15,267</b>	<b>33,491</b>	<b>50,933</b>	<b>16,159</b>	<b>3,598</b>	<b>19,757</b>	<b>31,175</b>	<b>39%</b>
<b>Capital</b>	77,795	189,582	68,500	77,279	68,349	16,396	84,745	(7,466)	110%
<b>Total Expenditures</b>	<b>149,818</b>	<b>210,349</b>	<b>101,991</b>	<b>128,212</b>	<b>84,508</b>	<b>19,994</b>	<b>104,502</b>	<b>23,709</b>	<b>82%</b>
<b>Net Surplus / (Deficit)</b>	<b>(146,601)</b>	<b>4,262</b>	<b>3,059</b>	<b>(23,162)</b>	<b>(26,221)</b>		<b>(46,215)</b>		
Beginning Cash Balance	168,196	21,921		26,221				<b>Cash Reserves Target</b>	
Cash Adjustments	326	38		-				No reserve requirement - Capital fund - spend down to zero	
<b>Ending Cash Balance</b>	<b>21,921</b>	<b>26,221</b>		<b>3,059</b>	<b>-</b>				
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.

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<b>Fund Name</b>	<b>Liability Insurance</b>	<b>Fund Number</b>	<b>226</b>
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<b>Fund Type</b>	<b>Internal Service Funds</b>
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<b>Control</b>	<b>City Funds</b>
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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
<b>Revenue</b>									
Interest Earnings	117,720	54,492	47,685	47,685	19,362		19,362	28,323	41%
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	1,360,398		1,360,398	1,904,602	42%
Interfund Transfers In	-	49,087	-	-	-		-	-	-
<b>Total Revenue</b>	<b>5,051,872</b>	<b>4,644,513</b>	<b>3,314,685</b>	<b>3,314,685</b>	<b>1,420,645</b>		<b>1,420,645</b>	<b>1,894,040</b>	<b>43%</b>

<b>Expenditures by Division</b>									
Safety/Risk Management	232,240	151,479	63,924	67,374	13,251	57	13,308	54,066	20%
Liability Insurance	677,290	761,414	895,000	895,000	97,158	24,450	121,608	773,393	14%
Business Insurance	742,777	622,434	1,865,000	2,515,835	187,485	98,555	286,040	2,229,795	11%
Workers' Compensation	1,479,416	1,211,428	1,267,000	1,273,753	497,877	40,791	538,668	735,085	42%
Catastrophic Events	650,224	910,806	-	40,321	24,268	16,053	40,321	-	100%
<b>Total Expenditures</b>	<b>3,781,947</b>	<b>3,657,562</b>	<b>4,090,924</b>	<b>4,792,282</b>	<b>820,038</b>	<b>179,906</b>	<b>999,944</b>	<b>3,792,339</b>	<b>21%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	152,168	116,402	-	-	-	-	-	-	-
Fringe Benefits	61,226	46,090	-	-	-	-	-	-	-
Other Personnel Costs	33,353	17,308	42,000	48,753	5,500	4,791	10,291	38,462	21%
<b>Total Personnel</b>	<b>246,747</b>	<b>179,800</b>	<b>42,000</b>	<b>48,753</b>	<b>5,500</b>	<b>4,791</b>	<b>10,291</b>	<b>38,462</b>	<b>21%</b>

<b>Supplies</b>	<b>51,453</b>	<b>1,988</b>	<b>9,000</b>	<b>9,000</b>	<b>143</b>	<b>57</b>	<b>200</b>	<b>8,800</b>	<b>2%</b>
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<b>Services &amp; Charges</b>									
Professional Services	521,468	420,313	990,000	740,835	133,794	134,555	268,350	472,485	36%
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	9,010	-	9,010	12,614	42%
Insurance	2,010,853	1,840,034	1,845,000	1,845,000	577,534	24,450	601,984	1,243,016	33%
Other Services & Charges	169,766	218,415	1,150,300	1,150,900	65,691	-	65,691	1,085,209	6%
<b>Total Services &amp; Charges</b>	<b>2,910,989</b>	<b>2,564,968</b>	<b>4,039,924</b>	<b>4,694,209</b>	<b>790,126</b>	<b>159,005</b>	<b>949,132</b>	<b>3,745,077</b>	<b>20%</b>

<b>Capital</b>	<b>572,758</b>	<b>910,806</b>	<b>-</b>	<b>40,321</b>	<b>24,268</b>	<b>16,053</b>	<b>40,321</b>	<b>-</b>	<b>100%</b>
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<b>Total Expenditures</b>	<b>3,781,947</b>	<b>3,657,562</b>	<b>4,090,924</b>	<b>4,792,282</b>	<b>820,038</b>	<b>179,906</b>	<b>999,944</b>	<b>3,792,339</b>	<b>21%</b>
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<b>Net Surplus / (Deficit)</b>	<b>1,269,925</b>	<b>986,951</b>	<b>(776,239)</b>	<b>(1,477,597)</b>	<b>600,608</b>		<b>420,701</b>		
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Beginning Cash Balance	3,696,778	4,961,426		5,956,858					
Cash Adjustments	(5,277)	8,481		-					
<b>Ending Cash Balance</b>	<b>4,961,426</b>	<b>5,956,858</b>		<b>4,479,260</b>	<b>6,584,174</b>				
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--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.



**City of South Bend, Indiana**  
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<b>Fund Name</b>	<b>IT / Innovation / 311 Call Center</b>	<b>Fund Number</b>	<b>279</b>
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<b>Fund Type</b>	<b>Internal Service Funds</b>
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<b>Control</b>	<b>City Funds</b>
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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
<b>Revenue</b>									
Interfund Allocation Reimb	7,991,331	6,656,930	9,129,846	9,129,846	3,804,099		3,804,099	5,325,747	42%
Charges for Services	92,585	111,796	-	-	-		-	-	-
Other Income	66,798	53,757	77,647	77,647	51,329		51,329	26,318	66%
Interest Earnings	67,048	21,431	5,000	5,000	6,651		6,651	(1,651)	133%
<b>Total Revenue</b>	<b>8,217,762</b>	<b>6,843,915</b>	<b>9,212,493</b>	<b>9,212,493</b>	<b>3,862,080</b>		<b>3,862,080</b>	<b>5,350,414</b>	<b>42%</b>

<b>Expenditures by Division</b>									
311 Call Center	519,646	551,515	578,572	579,563	242,818	184	243,002	336,561	42%
Innovation & Technology	7,348,706	7,324,325	8,618,830	9,852,275	3,496,493	1,208,914	4,705,407	5,146,868	48%
<b>Total Expenditures</b>	<b>7,868,352</b>	<b>7,875,840</b>	<b>9,197,402</b>	<b>10,431,838</b>	<b>3,739,310</b>	<b>1,209,099</b>	<b>4,948,409</b>	<b>5,483,429</b>	<b>47%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,689,240	1,844,342	1,996,316	1,996,316	802,152	-	802,152	1,194,164	40%
Fringe Benefits	569,382	708,812	752,106	752,106	299,462	-	299,462	452,644	40%
<b>Total Personnel</b>	<b>2,258,622</b>	<b>2,553,154</b>	<b>2,748,422</b>	<b>2,748,422</b>	<b>1,101,615</b>	<b>-</b>	<b>1,101,615</b>	<b>1,646,808</b>	<b>40%</b>

<b>Supplies</b>	<b>169,850</b>	<b>130,511</b>	<b>420,750</b>	<b>460,549</b>	<b>90,942</b>	<b>2,705</b>	<b>93,648</b>	<b>366,901</b>	<b>20%</b>
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<b>Services &amp; Charges</b>									
Professional Services	1,065,128	1,058,605	705,800	1,638,975	260,396	661,265	921,661	717,314	56%
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	4,184	4,950	9,134	53,173	15%
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	1,589,753	516,000	2,105,753	2,182,160	49%
Interfund Allocations	6,785	5,911	891	891	373	-	373	518	42%
Debt Service Principal	391,117	606,922	817,277	817,265	483,574	-	483,574	333,691	59%
Debt Service Interest & Fees	52,924	59,675	76,973	76,985	25,723	-	25,723	51,262	33%
Other Services & Charges	287,902	422,383	293,824	305,272	182,438	24,179	206,617	98,655	68%
Interfund Transfers Out	600,000	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>5,439,880</b>	<b>5,192,174</b>	<b>6,028,230</b>	<b>7,222,868</b>	<b>2,546,753</b>	<b>1,206,393</b>	<b>3,753,147</b>	<b>3,469,722</b>	<b>52%</b>

<b>Total Expenditures</b>	<b>7,868,352</b>	<b>7,875,840</b>	<b>9,197,402</b>	<b>10,431,838</b>	<b>3,739,310</b>	<b>1,209,099</b>	<b>4,948,409</b>	<b>5,483,431</b>	<b>47%</b>
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<b>Net Surplus / (Deficit)</b>	<b>349,410</b>	<b>(1,031,925)</b>	<b>15,091</b>	<b>(1,219,345)</b>	<b>122,769</b>		<b>(1,086,329)</b>		
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Beginning Cash Balance	2,758,297	3,108,342		2,125,192					
Cash Adjustments	636	48,775		-					
<b>Ending Cash Balance</b>	<b>3,108,342</b>	<b>2,125,192</b>		<b>905,847</b>	<b>2,297,580</b>				
Cash Reserves Target									

<b>Cash Reserves Target</b>
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 Local Income Tax Certified Shares 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).

**City of South Bend, Indiana**  
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<b>Fund Name</b>	<b>Self-Funded Employee Benefits</b>					<b>Fund Number</b>	<b>711</b>		
<b>Fund Type</b>	<b>Internal Service Funds</b>								
<b>Control</b>	<b>City Funds</b>								
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Charges for Services	13,344,016	15,885,258	15,997,883	15,997,883	6,595,830		6,595,830	9,402,053	41%
Other Income	397,653	373,523	385,000	385,000	739,072		739,072	(354,072)	192%
Interest Earnings	288,858	89,646	68,169	68,169	32,060		32,060	36,109	47%
<b>Total Revenue</b>	<b>14,030,527</b>	<b>16,348,427</b>	<b>16,451,052</b>	<b>16,451,052</b>	<b>7,366,962</b>		<b>7,366,962</b>	<b>9,084,090</b>	<b>45%</b>
<b>Expenditures by Subdivision</b>									
Health Insurance	15,517,230	14,472,911	17,294,188	17,307,987	6,259,447	101,055	6,360,503	10,947,485	37%
Workplace Wellness Clinic	1,108,117	996,006	1,169,308	1,337,441	465,390	547,167	1,012,557	324,884	76%
Employee Wellness	86,863	76,048	91,160	94,974	33,039	24,186	57,225	37,749	60%
<b>Total Expenditures</b>	<b>16,712,210</b>	<b>15,544,965</b>	<b>18,554,656</b>	<b>18,740,402</b>	<b>6,757,876</b>	<b>672,409</b>	<b>7,430,285</b>	<b>11,310,118</b>	<b>40%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	14,704,500	13,740,971	16,472,430	16,372,543	5,884,009	25,081	5,909,090	10,463,453	36%
<b>Total Personnel</b>	<b>14,704,500</b>	<b>13,740,971</b>	<b>16,472,430</b>	<b>16,372,543</b>	<b>5,884,009</b>	<b>25,081</b>	<b>5,909,090</b>	<b>10,463,453</b>	<b>36%</b>
<b>Supplies</b>	<b>198,245</b>	<b>131,045</b>	<b>150,000</b>	<b>150,000</b>	<b>42,658</b>	<b>-</b>	<b>42,658</b>	<b>107,342</b>	<b>28%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,163,954	1,083,611	1,198,308	1,482,941	490,953	647,327	1,138,280	344,661	77%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	632,597	587,028	732,318	732,318	340,026	-	340,026	392,292	46%
Other Services & Charges	12,913	2,309	1,500	2,500	230	-	230	2,270	9%
<b>Total Services &amp; Charges</b>	<b>1,809,464</b>	<b>1,672,948</b>	<b>1,932,226</b>	<b>2,217,859</b>	<b>831,209</b>	<b>647,327</b>	<b>1,478,536</b>	<b>739,323</b>	<b>67%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>16,712,210</b>	<b>15,544,965</b>	<b>18,554,656</b>	<b>18,740,402</b>	<b>6,757,876</b>	<b>672,409</b>	<b>7,430,285</b>	<b>11,310,118</b>	<b>40%</b>
<b>Net Surplus / (Deficit)</b>	<b>(2,681,683)</b>	<b>803,462</b>	<b>(2,103,604)</b>	<b>(2,289,350)</b>	<b>609,086</b>		<b>(63,322)</b>		
Beginning Cash Balance	11,997,127	9,277,319		10,143,060					
Cash Adjustments	(38,125)	62,279		-					
<b>Ending Cash Balance</b>	<b>9,277,319</b>	<b>10,143,060</b>		<b>7,853,710</b>	<b>10,765,670</b>				
Cash Reserves Target	4,178,052	3,886,241		4,685,100					

<b>Cash Reserves Target</b>
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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<b>Fund Name</b>	Unemployment Compensation	<b>Fund Number</b>	713
<b>Fund Type</b>	Internal Service Funds		
<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	-	6,899	19,419	19,419	3,015		3,015	16,404	16%
Interest Earnings	5,213	1,187	1,335	1,335	61		61	1,274	5%
<b>Total Revenue</b>	<b>5,213</b>	<b>8,087</b>	<b>20,754</b>	<b>20,754</b>	<b>3,076</b>		<b>3,076</b>	<b>17,678</b>	<b>15%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	32,957	157,449	55,000	55,000	30,585	-	30,585	24,415	56%
<b>Total Expenditures</b>	<b>32,957</b>	<b>157,449</b>	<b>55,000</b>	<b>55,000</b>	<b>30,585</b>	<b>-</b>	<b>30,585</b>	<b>24,415</b>	<b>56%</b>

<b>Net Surplus / (Deficit)</b>	(27,744)	(149,363)	(34,246)	(34,246)	(27,509)		(27,509)		
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Beginning Cash Balance	208,514	180,911		31,859					
Cash Adjustments	141	310		-					
<b>Ending Cash Balance</b>	<b>180,911</b>	<b>31,859</b>		<b>(2,387)</b>	<b>4,350</b>				
Cash Reserves Target	8,239	39,362		13,750					

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

**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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<b>Fund Name</b>	Parental Leave Fund	<b>Fund Number</b>	714
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<b>Fund Type</b>	Internal Service Funds
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<b>Control</b>	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
<b>Revenue</b>									
Charges for Services	166,529	244,090	257,209	257,209	104,053		104,053	153,156	40%
Interest Earnings	937	751	540	540	538		538	2	100%
<b>Total Revenue</b>	<b>167,466</b>	<b>244,841</b>	<b>257,749</b>	<b>257,749</b>	<b>104,592</b>		<b>104,592</b>	<b>153,158</b>	<b>41%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	186,085	119,938	253,846	253,846	56,938	-	56,938	196,908	22%
<b>Total Expenditures</b>	<b>186,085</b>	<b>119,938</b>	<b>253,846</b>	<b>253,846</b>	<b>56,938</b>	<b>-</b>	<b>56,938</b>	<b>196,908</b>	<b>22%</b>

<b>Net Surplus / (Deficit)</b>	<b>(18,618)</b>	<b>124,903</b>	<b>3,903</b>	<b>3,903</b>	<b>47,654</b>		<b>47,654</b>
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Beginning Cash Balance	51,126	32,563		157,521			<b>Cash Reserves Target</b> 8% of Annual expenditures - one month reserve
Cash Adjustments	55	56		-			
<b>Ending Cash Balance</b>	<b>32,563</b>	<b>157,521</b>		<b>161,424</b>	<b>205,176</b>		
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.

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<b>Fund Name</b>	Rainy Day	<b>Fund Number</b>	102
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	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
<b>Revenue</b>									
Interest Earnings	289,770	94,111	146,696	146,696	33,897		33,897	112,799	23%
<b>Total Revenue</b>	<b>289,770</b>	<b>94,111</b>	<b>146,696</b>	<b>146,696</b>	<b>33,897</b>		<b>33,897</b>	<b>112,799</b>	<b>23%</b>

<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	289,770	94,111	146,696	146,696	33,897		33,897
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Beginning Cash Balance	10,439,531	10,733,474		10,845,986		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;"><b>Cash Reserves Target</b></td> </tr> <tr> <td colspan="2" style="text-align: center;">3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers</td> </tr> </table>	<b>Cash Reserves Target</b>		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers	
<b>Cash Reserves Target</b>										
3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers										
Cash Adjustments	4,173	18,401		-						
<b>Ending Cash Balance</b>	<b>10,733,474</b>	<b>10,845,986</b>		<b>10,992,682</b>	<b>10,879,883</b>					
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.

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<b>Fund Name</b>	<b>Gift, Donation, Bequest</b>	<b>Fund Number</b>	<b>217</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>		
<b>Control</b>	<b>City Funds</b>		

	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
<b>Revenue</b>									
Interest Earnings	13,279	7,284	5,630	5,630	3,683		3,683	1,947	65%
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	6,647		6,647	18,353	27%
Pokagon Band Donation	100,000	100,000	-	100,000	100,000		100,000	-	100%
<b>Total Revenue</b>	<b>745,975</b>	<b>765,453</b>	<b>496,136</b>	<b>596,136</b>	<b>434,284</b>		<b>434,284</b>	<b>161,852</b>	<b>73%</b>

<b>Expenditures by Project</b>									
	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
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	125,774	264,509	390,283	166,513	70%
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	47,300	61,690	108,990	30,910	78%
Animal Resource Center	38,658	14,902	35,000	38,574	-	3,574	3,574	35,000	9%
Pokagon Band Donation	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>241,853</b>	<b>453,294</b>	<b>518,156</b>	<b>806,105</b>	<b>173,074</b>	<b>364,959</b>	<b>538,033</b>	<b>268,073</b>	<b>67%</b>

<b>Expenditures by Type</b>									
	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
<b>Supplies</b>	-	-	5,000	5,000	-	-	-	5,000	0%
<b>Services &amp; Charges</b>									
Professional Services	218,362	382,631	344,806	615,855	125,774	301,269	427,043	188,813	69%
Printing & Advertising	3,479	6,650	21,650	21,650	-	-	-	21,650	0%
Repairs & Maintenance	4,181	64,008	135,000	151,900	47,300	63,690	110,990	40,910	73%
Grants & Subsidies	15,831	-	9,000	9,000	-	-	-	9,000	0%
Other Services & Charges	-	5	2,700	2,700	-	-	-	2,700	0%
<b>Total Services &amp; Charges</b>	<b>241,853</b>	<b>453,294</b>	<b>513,156</b>	<b>801,105</b>	<b>173,074</b>	<b>364,959</b>	<b>538,033</b>	<b>263,073</b>	<b>67%</b>

<b>Total Expenditures</b>	<b>241,853</b>	<b>453,294</b>	<b>518,156</b>	<b>806,105</b>	<b>173,074</b>	<b>364,959</b>	<b>538,033</b>	<b>268,073</b>	<b>67%</b>
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<b>Net Surplus / (Deficit)</b>	<b>504,122</b>	<b>312,160</b>	<b>(22,020)</b>	<b>(209,969)</b>	<b>261,210</b>	<b>(103,749)</b>			
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Beginning Cash Balance	164,817	668,273		981,455					
Cash Adjustments	(665)	1,022		-					
<b>Ending Cash Balance</b>	<b>668,273</b>	<b>981,455</b>		<b>771,485</b>	<b>1,257,718</b>				
Cash Reserves Target	-	-		-					

**Cash Reserves Target**

No reserve requirement

**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

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<b>Fund Name</b>	Loss Recovery	<b>Fund Number</b>	227
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	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
<b>Revenue</b>									
Interest Earnings	16,668	5,076	5,536	5,536	1,369		1,369	4,167	25%
<b>Total Revenue</b>	<b>16,668</b>	<b>5,076</b>	<b>5,536</b>	<b>5,536</b>	<b>1,369</b>		<b>1,369</b>	<b>4,167</b>	<b>25%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	1,211	-	-	-	-	-	-	-	-
Other Services & Charges	36,100	130,370	-	69,630	69,630	-	69,630	-	100%
<b>Total Expenditures</b>	<b>37,311</b>	<b>130,370</b>	<b>-</b>	<b>69,630</b>	<b>69,630</b>	<b>-</b>	<b>69,630</b>	<b>-</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	(20,643)	(125,295)	5,536	(64,094)	(68,261)		(68,261)
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Beginning Cash Balance	625,798	605,471		481,214		<b>Cash Reserves Target</b>
Cash Adjustments	315	1,038		-		
<b>Ending Cash Balance</b>	<b>605,471</b>	<b>481,214</b>		<b>417,120</b>	<b>412,953</b>	
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.

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<b>Fund Name</b>	Human Rights Federal Grant					<b>Fund Number</b>	258		
<b>Fund Type</b>	Special Revenue Funds								
<b>Control</b>	City Funds								
	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
<b>Revenue</b>									
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	-	-	1,365		1,365	(1,365)	-
Other Income	312	-	2,050	2,050	-		-	2,050	0%
<b>Total Revenue</b>	<b>259,863</b>	<b>177,140</b>	<b>145,250</b>	<b>145,250</b>	<b>13,865</b>		<b>13,865</b>	<b>131,385</b>	<b>10%</b>
<b>Expenditures by Subdivision</b>									
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	40,529	13,333	53,863	71,983	43%
HUD	87,503	93,473	102,746	134,046	72,712		72,712	61,334	54%
<b>Total Expenditures</b>	<b>267,329</b>	<b>212,926</b>	<b>231,592</b>	<b>282,833</b>	<b>116,242</b>	<b>13,333</b>	<b>129,575</b>	<b>153,258</b>	<b>46%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	119,255	124,770	126,000	126,000	52,958		52,958	73,042	42%
Fringe Benefits	35,042	38,541	47,692	47,692	16,245		16,245	31,447	34%
<b>Total Personnel</b>	<b>154,296</b>	<b>163,311</b>	<b>173,692</b>	<b>173,692</b>	<b>69,203</b>		<b>69,203</b>	<b>104,489</b>	<b>40%</b>
<b>Supplies</b>	<b>1,330</b>	<b>1,724</b>	<b>2,000</b>	<b>2,000</b>	<b>20</b>		<b>20</b>	<b>1,980</b>	<b>1%</b>
<b>Services &amp; Charges</b>									
Professional Services	21,691	24,667	27,800	40,800	6,667	13,333	20,000	20,800	49%
Printing & Advertising	-	16,215	4,000	6,100	5,550		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	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>111,703</b>	<b>47,891</b>	<b>55,900</b>	<b>107,141</b>	<b>47,018</b>	<b>13,333</b>	<b>60,352</b>	<b>46,789</b>	<b>56%</b>
<b>Total Expenditures</b>	<b>267,329</b>	<b>212,926</b>	<b>231,592</b>	<b>282,833</b>	<b>116,242</b>	<b>13,333</b>	<b>129,575</b>	<b>153,258</b>	<b>46%</b>
<b>Net Surplus / (Deficit)</b>	<b>(7,467)</b>	<b>(35,786)</b>	<b>(86,342)</b>	<b>(137,583)</b>	<b>(102,376)</b>		<b>(115,710)</b>		
Beginning Cash Balance	528,434	521,051		486,159		<b>Cash Reserves Target</b>			
Cash Adjustments	84	893		-					
<b>Ending Cash Balance</b>	<b>521,051</b>	<b>486,159</b>		<b>348,576</b>	<b>383,783</b>				
Cash Reserves Target	-	-		-		No reserve requirement - Grant fund - spend down to zero			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund is funded by federal grants, including grants from the Department of Housing & Urban Development (HUD) and the Equal Employment Opportunity Commission (EEOC). 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.



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<b>Fund Name</b>	COVID-19 Response	<b>Fund Number</b>	264
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<b>Fund Type</b>	Special Revenue Funds
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<b>Control</b>	City Funds
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	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
<b>Revenue</b>									
Intergov./ Grants	-	5,086,138	-	-	790,778		790,778	(790,778)	-
Interfund Transfers In	-	1,000,000	-	-	-		-	-	-
<b>Total Revenue</b>	-	<b>6,086,138</b>	-	-	<b>790,778</b>		<b>790,778</b>	<b>(790,778)</b>	-

<b>Expenditures by Activity</b>									
	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
Mayor's Office	-	11,344	-	-	18,230	1,000	19,230	(19,230)	-
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	20,090	21,450	41,540	(1,160)	103%
Fire Department	-	1,816,511	-	1,183	24,673	390	25,063	(23,879)	2118%
Community Investment	-	2,355,704	-	2,642,353	1,244,953	1,299,820	2,544,773	97,580	96%
Venues, Parks & Arts	-	127,466	-	5,595	35,556	1,410	36,966	(31,371)	661%
Code Enforcement	-	4,339	-	-	-	-	-	-	-
Building Department	-	863	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	<b>6,033,275</b>	-	<b>2,691,004</b>	<b>1,355,412</b>	<b>1,325,514</b>	<b>2,680,926</b>	<b>10,079</b>	<b>100%</b>

<b>Expenditures by Type</b>									
	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
<b>Supplies</b>	-	<b>252,665</b>	-	<b>18,587</b>	<b>68,973</b>	<b>2,720</b>	<b>71,692</b>	<b>(53,105)</b>	<b>386%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	7,058	-	644	-	644	644	-	100%
Printing & Advertising	-	19,717	-	-	23,687	1,000	24,687	(24,687)	-
Repairs & Maintenance	-	2,016	-	-	-	-	-	-	-
Grants & Subsidies	-	2,349,076	-	2,641,973	1,244,744	1,299,650	2,544,393	97,580	96%
Other Services & Charges	-	54,452	-	29,800	18,009	21,501	39,510	(9,710)	133%
Interfund Transfers Out	-	3,348,292	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	<b>5,780,610</b>	-	<b>2,672,417</b>	<b>1,286,440</b>	<b>1,322,794</b>	<b>2,609,234</b>	<b>63,183</b>	<b>98%</b>
<b>Total Expenditures</b>	-	<b>6,033,275</b>	-	<b>2,691,004</b>	<b>1,355,412</b>	<b>1,325,514</b>	<b>2,680,926</b>	<b>10,078</b>	<b>100%</b>

<b>Net Surplus / (Deficit)</b>	-	<b>52,864</b>	-	<b>(2,691,004)</b>	<b>(564,634)</b>	<b>(1,890,148)</b>
Beginning Cash Balance	-	-	-	53,214	-	-
Cash Adjustments	-	350	-	-	-	-
<b>Ending Cash Balance</b>	-	<b>53,214</b>	-	<b>(2,637,790)</b>	<b>(465,774)</b>	-
Cash Reserves Target	-	-	-	-	-	-

**Cash Reserves Target**

No reserve requirement - Grant fund - spend down to zero

**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**  
**Monthly Financial Report**  
**May 31, 2021**

<b>Fund Name</b>	<b>Local Income Tax - Certified Shares</b>	<b>Fund Number</b>	<b>404</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	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
<b>Revenue</b>									
Local Income Taxes	12,879,847	13,764,809	11,378,106	13,334,937	5,802,438		5,802,438	7,532,499	44%
Intergov./ Grants	12,500	-	-	-	-		-	-	-
Interest Earnings	348,410	111,181	147,313	147,313	42,621		42,621	104,692	29%
Debt Proceeds	-	2,262,160	-	-	-		-	-	-
Donations	5,000	-	-	-	-		-	-	-
Other Income	83,772	361,924	24,000	24,000	84,122		84,122	(60,122)	351%
Interfund Transfers In	927,077	-	-	147,786	147,786		147,786	-	100%
<b>Total Revenue</b>	<b>14,256,606</b>	<b>16,500,074</b>	<b>11,549,419</b>	<b>13,654,036</b>	<b>6,076,967</b>		<b>6,076,967</b>	<b>7,577,069</b>	<b>45%</b>

<b>Expenditures by Activity</b>									
General City	1,707,359	2,263,417	4,268,835	4,384,556	1,431,571	262,371	1,693,943	2,690,613	39%
Legal Dept	10,400	3,441	15,000	15,000	1,187	-	1,187	13,813	8%
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	55,386	678,125	2,917,446	19%
Fire Department	926,579	-	-	-	-	-	-	-	-
Vacant & Abandoned Houses	380,612	232,822	400,000	838,415	25,175	40,048	65,223	773,192	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	926,345	396,789	1,323,134	365,149	78%
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	625,000	-	625,000	875,000	42%
Traffic Signals & Street Lighting	1,729,535	1,501,835	1,585,820	1,585,820	590,237	-	590,237	995,583	37%
<b>Total Expenditures</b>	<b>13,308,985</b>	<b>14,341,653</b>	<b>11,728,209</b>	<b>14,936,396</b>	<b>4,355,961</b>	<b>1,739,733</b>	<b>6,095,693</b>	<b>8,840,704</b>	<b>41%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>207,469</b>	<b>92,245</b>	<b>200,000</b>	<b>320,832</b>	<b>107,898</b>	<b>71,396</b>	<b>179,294</b>	<b>141,538</b>	<b>56%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,675,224	1,681,956	75,000	279,016	18,037	187,966	206,003	73,013	74%
Printing & Advertising	-	500	-	-	-	-	-	-	-
Utilities	1,729,535	1,501,835	1,585,820	1,585,820	590,237	-	590,237	995,583	37%
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	4,062	-	4,062	5,691	42%
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	182,680	837,531	1,020,211	80	100%
Other Services & Charges	1,009,336	1,292,054	1,338,649	1,829,603	781,758	447,937	1,229,696	599,907	67%
Interfund Transfers Out	4,764,329	6,361,491	5,420,396	5,420,396	1,862,665	-	1,862,665	3,557,731	34%
<b>Total Services &amp; Charges</b>	<b>12,878,933</b>	<b>13,424,307</b>	<b>11,528,209</b>	<b>12,907,479</b>	<b>4,202,800</b>	<b>1,473,434</b>	<b>5,676,234</b>	<b>7,231,245</b>	<b>44%</b>
<b>Capital</b>	<b>222,583</b>	<b>825,101</b>	<b>-</b>	<b>1,708,085</b>	<b>45,263</b>	<b>194,902</b>	<b>240,165</b>	<b>1,467,920</b>	<b>14%</b>
<b>Total Expenditures</b>	<b>13,308,985</b>	<b>14,341,653</b>	<b>11,728,209</b>	<b>14,936,396</b>	<b>4,355,961</b>	<b>1,739,733</b>	<b>6,095,693</b>	<b>8,840,703</b>	<b>41%</b>

<b>Net Surplus / (Deficit)</b>	<b>947,621</b>	<b>2,158,421</b>	<b>(178,790)</b>	<b>(1,282,360)</b>	<b>1,721,006</b>		<b>(18,726)</b>		
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Beginning Cash Balance	11,770,743	12,724,697		14,902,237			<b>Cash Reserves Target</b>		
Cash Adjustments	6,333	19,120		-					
<b>Ending Cash Balance</b>	<b>12,724,697</b>	<b>14,902,237</b>		<b>13,619,877</b>	<b>16,650,419</b>				
Cash Reserves Target	6,654,492	7,170,827		7,468,198			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:**  
This fund receives the Certified Shares portion of the City's Local Income Tax (LIT) revenue distribution. Local Income Tax 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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<b>Fund Name</b>	Cumulative Capital Development	<b>Fund Number</b>	406
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
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	407		407	646	39%
<b>Total Revenue</b>	<b>505,207</b>	<b>475,372</b>	<b>417,478</b>	<b>417,478</b>	<b>407</b>		<b>407</b>	<b>417,071</b>	<b>0%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	498,598	484,511	370,109	370,109	197,222		197,222	172,887	53%
Debt Service Interest & Fees	40,678	31,998	25,590	25,590	13,640		13,640	11,950	53%
<b>Total Services &amp; Charges</b>	<b>539,276</b>	<b>516,510</b>	<b>395,699</b>	<b>395,699</b>	<b>210,863</b>		<b>210,863</b>	<b>184,837</b>	<b>53%</b>

<b>Capital</b>	271,112	12,970	-	1,419	-	1,419	1,419	-	100%
<b>Total Expenditures</b>	<b>810,388</b>	<b>529,479</b>	<b>395,699</b>	<b>397,118</b>	<b>210,863</b>	<b>1,419</b>	<b>212,282</b>	<b>184,837</b>	<b>53%</b>

<b>Net Surplus / (Deficit)</b>	<b>(305,181)</b>	<b>(54,108)</b>	<b>21,779</b>	<b>20,360</b>	<b>(210,456)</b>		<b>(211,875)</b>		
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Beginning Cash Balance	528,040	223,617		169,893		<b>Cash Reserves Target</b>			
Cash Adjustments	758	383		-					
<b>Ending Cash Balance</b>	<b>223,617</b>	<b>169,893</b>		<b>190,253</b>	<b>(40,563)</b>				
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.

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<b>Fund Name</b>	<b>Cumulative Capital Improvement</b>	<b>Fund Number</b>	<b>407</b>
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<b>Fund Type</b>	<b>Capital Funds</b>
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<b>Control</b>	<b>City Funds</b>
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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
<b>Revenue</b>									
Intergov./ Shared Revenues	231,026	219,253	226,548	226,548	-		-	226,548	0%
Interest Earnings	14,444	5,369	7,058	7,058	1,983		1,983	5,075	28%
Other Income	25,000	18,750	25,000	25,000	-		-	25,000	0%
<b>Total Revenue</b>	<b>270,470</b>	<b>243,373</b>	<b>258,606</b>	<b>258,606</b>	<b>1,983</b>		<b>1,983</b>	<b>256,623</b>	<b>1%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	250,000	262,145	262,145	109,230	-	109,230	152,915	42%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>250,000</b>	<b>262,145</b>	<b>262,145</b>	<b>109,230</b>	<b>-</b>	<b>109,230</b>	<b>152,915</b>	<b>42%</b>

<b>Capital</b>	<b>28,000</b>	<b>6,770</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Total Expenditures</b>	<b>28,000</b>	<b>256,770</b>	<b>262,145</b>	<b>262,145</b>	<b>109,230</b>	<b>-</b>	<b>109,230</b>	<b>152,915</b>	<b>42%</b>
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<b>Net Surplus / (Deficit)</b>	<b>242,470</b>	<b>(13,397)</b>	<b>(3,539)</b>	<b>(3,539)</b>	<b>(107,247)</b>	<b>(107,247)</b>			
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Beginning Cash Balance	446,760	689,015		676,798		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero			
Cash Adjustments	(215)	1,181		-					
<b>Ending Cash Balance</b>	<b>689,015</b>	<b>676,798</b>		<b>673,259</b>	<b>569,552</b>				
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**

**May 31, 2021**

<b>Fund Name</b>	<b>Local Income Tax - Economic Development</b>	<b>Fund Number</b>	<b>408</b>
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<b>Fund Type</b>	<b>Special Revenue Funds</b>
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<b>Control</b>	<b>City Funds</b>
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	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
<b>Revenue</b>									
Local Income Taxes	12,474,651	13,405,714	11,040,237	13,123,696	5,664,280		5,664,280	7,459,416	43%
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	62,839		62,839	135,051	32%
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%
<b>Total Revenue</b>	<b>13,632,466</b>	<b>14,090,026</b>	<b>12,388,127</b>	<b>14,471,586</b>	<b>5,727,120</b>		<b>5,727,120</b>	<b>8,744,467</b>	<b>40%</b>

<b>Expenditures by Activity</b>									
General City	19,365	1,076,233	-	-	-	-	-	-	-
PSAP	2,818,011	2,966,021	3,048,498	3,048,498	1,171,764	1,524,210	2,695,973	352,525	88%
Code Enforcement	2,364,559	2,973,805	2,874,081	2,874,081	465,000	-	465,000	2,409,081	16%
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	677,630	3,291,953	3,969,583	5,155,330	44%
2015 Park Bond	410,020	376,689	377,007	377,007	157,378	-	157,378	219,629	42%
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%
<b>Total Expenditures</b>	<b>11,343,276</b>	<b>12,470,279</b>	<b>13,029,378</b>	<b>16,682,960</b>	<b>2,682,322</b>	<b>4,834,975</b>	<b>7,517,297</b>	<b>9,165,664</b>	<b>45%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	3,267,745	2,883,244	3,009,226	3,761,599	1,232,203	2,168,396	3,400,599	361,000	90%
Printing & Advertising	350	404	45,000	45,000	706	-	706	44,294	2%
Utilities	3,274	42,523	51,000	51,000	23,130	-	23,130	27,870	45%
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	158,423	-	158,423	155,921	50%
Debt Service Interest & Fees	115,237	219,669	210,028	210,028	100,169	-	100,169	109,859	48%
Grants & Subsidies	975,685	1,220,570	3,050,000	5,785,348	405,005	2,610,997	3,016,003	2,769,346	52%
Other Services & Charges	221	1,603	-	-	-	-	-	-	-
Interfund Transfers Out	5,826,360	7,586,290	6,062,780	6,062,780	657,378	-	657,378	5,405,402	11%
<b>Total Services &amp; Charges</b>	<b>10,915,507</b>	<b>12,465,279</b>	<b>12,879,378</b>	<b>16,386,561</b>	<b>2,607,671</b>	<b>4,798,728</b>	<b>7,406,398</b>	<b>8,980,164</b>	<b>45%</b>

<b>Capital</b>	<b>427,769</b>	<b>5,000</b>	<b>150,000</b>	<b>296,399</b>	<b>74,652</b>	<b>36,248</b>	<b>110,899</b>	<b>185,500</b>	<b>37%</b>
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<b>Total Expenditures</b>	<b>11,343,276</b>	<b>12,470,279</b>	<b>13,029,378</b>	<b>16,682,960</b>	<b>2,682,322</b>	<b>4,834,975</b>	<b>7,517,297</b>	<b>9,165,664</b>	<b>45%</b>
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<b>Net Surplus / (Deficit)</b>	<b>2,289,191</b>	<b>1,619,747</b>	<b>(641,251)</b>	<b>(2,211,374)</b>	<b>3,044,798</b>		<b>(1,790,178)</b>		
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Beginning Cash Balance	15,097,440	17,389,466		19,044,274					
Cash Adjustments	2,835	35,061		-					
<b>Ending Cash Balance</b>	<b>17,389,466</b>	<b>19,044,274</b>		<b>16,832,900</b>	<b>22,103,322</b>				
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 the Economic Development portion of the City's Local Income Tax (LIT) revenue distribution. The City of South Bend receives an allocated share of the 0.4% income tax on wages within St. Joseph County. Local Income Tax revenue is determined annually by the Indiana Dept of Local Government Finance (DLGF). 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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<b>Fund Name</b>	Equipment/Vehicle Leasing	<b>Fund Number</b>	750
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	16,783	682	-	-	7		7	(7)	-
Debt Proceeds	1,472,985	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>1,489,768</b>	<b>682</b>	<b>-</b>	<b>-</b>	<b>7</b>		<b>7</b>	<b>(7)</b>	<b>-</b>

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

<b>Net Surplus / (Deficit)</b>	(1,925,560)	(668,800)	-	-	7		7
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Beginning Cash Balance	2,942,035	1,016,476		347,680		<b>Cash Reserves Target</b>  No reserve requirement - Capital lease fund - spend down to zero
Cash Adjustments	1	3		-		
<b>Ending Cash Balance</b>	<b>1,016,476</b>	<b>347,680</b>		<b>347,680</b>	<b>347,687</b>	
Cash Reserves Target	-	-		-		

**Fund Purpose:**  
This fund is used to track the expenditures of capital lease proceeds used to purchase vehicles and equipment for City departments. The funds are held by an escrow agent and expended upon the provision by the City of a proper claim form and invoice. 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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<b>Fund Name</b>	South Bend Redevelopment Authority	<b>Fund Number</b>	752
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	City Funds
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	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
<b>Revenue</b>									
Interest Earnings	6,383	2,351	4,500	4,500	44		44	4,456	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%
<b>Total Revenue</b>	<b>2,873,761</b>	<b>2,872,851</b>	<b>2,870,500</b>	<b>2,870,500</b>	<b>1,435,544</b>		<b>1,435,544</b>	<b>1,434,956</b>	<b>50%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	1,725,000	1,790,000	1,850,000	1,850,000	1,085,000	-	1,085,000	765,000	59%
Debt Service Interest & Fees	1,136,669	1,073,013	1,008,669	1,008,669	511,428	-	511,428	497,241	51%
<b>Total Expenditures</b>	<b>2,861,669</b>	<b>2,863,013</b>	<b>2,858,669</b>	<b>2,858,669</b>	<b>1,596,428</b>	<b>-</b>	<b>1,596,428</b>	<b>1,262,241</b>	<b>56%</b>

<b>Net Surplus / (Deficit)</b>	12,092	9,839	11,831	11,831	(160,884)	(160,884)
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Beginning Cash Balance	210,492	222,584		232,423		<b>Cash Reserves Target</b>
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>222,584</b>	<b>232,423</b>		<b>244,254</b>	<b>71,539</b>	100% cash reserves per bond covenants
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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<b>Fund Name</b>	South Bend Building Corporation	<b>Fund Number</b>	755
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	15,243	3,478	4,000	4,000	39		39	3,961	1%
Debt Proceeds	-	-	-	8,860,022	8,860,022		8,860,022	-	100%
Interfund Transfers In	2,641,500	2,645,000	2,311,000	2,532,000	1,325,750		1,325,750	1,206,250	52%
<b>Total Revenue</b>	<b>2,656,743</b>	<b>2,648,478</b>	<b>2,315,000</b>	<b>11,396,022</b>	<b>10,185,812</b>		<b>10,185,812</b>	<b>1,210,211</b>	<b>89%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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	566,701	424,273	-	424,273	142,428	75%
Interfund Transfers Out	-	-	-	8,601,026	9,248,224	-	9,248,224	(647,198)	108%
<b>Total Expenditures</b>	<b>2,632,744</b>	<b>2,629,968</b>	<b>2,307,705</b>	<b>11,167,727</b>	<b>10,952,498</b>	<b>-</b>	<b>10,952,498</b>	<b>215,230</b>	<b>98%</b>

<b>Net Surplus / (Deficit)</b>	23,999	18,510	7,295	228,295	(766,686)	(766,686)
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Beginning Cash Balance	791,026	815,025	-	833,535	-	<b>Cash Reserves Target</b>  100% cash reserves per bond covenants
Cash Adjustments	-	-	-	-	-	
<b>Ending Cash Balance</b>	<b>815,025</b>	<b>833,535</b>	<b>1,061,830</b>	<b>66,848</b>	<b>66,848</b>	
Cash Reserves Target	815,025	833,535	1,061,830	-	-	

**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.

In 2021, the City issued the LIT Lease Rental Revenue Bonds, Series 2021 (known as the 2021 EDIT Infrastructure Bonds). The bonds were issued to fund street and neighborhood infrastructure projects. The par amount of the bonds were \$7,610,000 with a premium of \$1,250,022, a total of \$8,860,022. The bonds were closed on May 12, 2021 with a net interest rate of 3.4%. The bond proceeds were deposited into this fund.

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

- 2012 Fire Station/Police Dept 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)
- 2021 EDIT Infrastructure Bonds - debt payments paid for by the Local Income Tax Economic Development Fund (#408), final payment 8/15/37, (debt schedule #215)

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.

In 2021, the cost of issuance for the 2021 EDIT Infrastructure bonds was accounted for in this fund. The remaining bond proceeds, after cost of issuance was deducted, was \$8,601,026. That amount was transferred to the bond capital fund (#455) to be used towards the approved capital infrastructure projects.



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

	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
<b>Revenue</b>									
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	73,610		73,610	104,578	41%
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	576,272		576,272	81,321	88%
<b>Total Revenue</b>	<b>19,931,280</b>	<b>22,045,151</b>	<b>16,912,452</b>	<b>17,480,045</b>	<b>979,114</b>		<b>979,114</b>	<b>16,500,931</b>	<b>6%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	1,099,869	1,082,200	390,384	954,367	251,674	267,133	518,807	435,561	54%
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%
<b>Total Services &amp; Charges</b>	<b>11,928,180</b>	<b>11,867,725</b>	<b>10,246,596</b>	<b>11,296,579</b>	<b>5,004,353</b>	<b>517,133</b>	<b>5,521,486</b>	<b>5,775,094</b>	<b>49%</b>
<b>Capital</b>	<b>8,735,222</b>	<b>12,152,391</b>	<b>-</b>	<b>16,218,129</b>	<b>2,179,976</b>	<b>4,948,579</b>	<b>7,128,555</b>	<b>9,089,574</b>	<b>44%</b>
<b>Total Expenditures</b>	<b>20,663,402</b>	<b>24,020,117</b>	<b>10,246,596</b>	<b>27,514,708</b>	<b>7,184,329</b>	<b>5,465,712</b>	<b>12,650,041</b>	<b>14,864,668</b>	<b>46%</b>

<b>Net Surplus / (Deficit)</b>	<b>(732,123)</b>	<b>(1,974,965)</b>	<b>6,665,856</b>	<b>(10,034,663)</b>	<b>(6,205,215)</b>	<b>(11,670,927)</b>
Beginning Cash Balance	31,665,638	30,950,203		29,039,261		
Cash Adjustments	16,687	64,024		-		
<b>Ending Cash Balance</b>	<b>30,950,203</b>	<b>29,039,261</b>		<b>19,004,598</b>	<b>22,835,490</b>	
Cash Reserves Target	-	-		-		

**Cash Reserves Target**

No reserve requirement

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

**Explanation of Revenue Sources:**  
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund also receives 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.

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<b>Fund Name</b>	TIF - West Washington	<b>Fund Number</b>	422
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	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
<b>Revenue</b>									
Property Taxes	261,830	237,261	287,082	287,082	-		-	287,082	0%
Interest Earnings	41,430	8,861	4,881	4,881	3,522		3,522	1,359	72%
Other Income	18,500	300	-	-	-		-	-	-
<b>Total Revenue</b>	<b>321,760</b>	<b>246,422</b>	<b>291,963</b>	<b>291,963</b>	<b>3,522</b>		<b>3,522</b>	<b>288,441</b>	<b>1%</b>

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

<b>Net Surplus / (Deficit)</b>	(767,377)	93,701	291,963	(66,880)	1,405		(266,625)
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Beginning Cash Balance	1,797,082	1,031,822		1,127,293		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	2,117	1,769		-		
<b>Ending Cash Balance</b>	<b>1,031,822</b>	<b>1,127,293</b>		<b>1,060,413</b>	<b>1,128,698</b>	
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.

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

	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
<b>Revenue</b>									
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	17,943		17,943	4,794	79%
Other Income	7,725	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	673,180	673,180		673,180	-	100%
<b>Total Revenue</b>	<b>2,979,815</b>	<b>3,059,362</b>	<b>2,583,210</b>	<b>3,256,390</b>	<b>691,123</b>		<b>691,123</b>	<b>2,565,267</b>	<b>21%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	29,225	82,784	-	171,355	46,384	65,460	111,844	59,511	65%
Insurance	25,256	-	-	744	523	-	523	221	70%
Other Services & Charges	790	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>55,271</b>	<b>82,784</b>	<b>-</b>	<b>172,099</b>	<b>46,907</b>	<b>65,460</b>	<b>112,367</b>	<b>59,732</b>	<b>65%</b>
<b>Capital</b>	<b>5,686,682</b>	<b>5,418,511</b>	<b>-</b>	<b>3,044,814</b>	<b>497,906</b>	<b>2,346,437</b>	<b>2,844,343</b>	<b>200,471</b>	<b>93%</b>
<b>Total Expenditures</b>	<b>5,741,954</b>	<b>5,501,295</b>	<b>-</b>	<b>3,216,913</b>	<b>544,813</b>	<b>2,411,897</b>	<b>2,956,710</b>	<b>260,203</b>	<b>92%</b>

<b>Net Surplus / (Deficit)</b>	<b>(2,762,138)</b>	<b>(2,441,932)</b>	<b>2,583,210</b>	<b>39,477</b>	<b>146,310</b>		<b>(2,265,587)</b>		
Beginning Cash Balance	10,967,923	8,215,417		5,864,278					
Cash Adjustments	9,633	90,793		-					
<b>Ending Cash Balance</b>	<b>8,215,417</b>	<b>5,864,278</b>		<b>5,903,755</b>	<b>5,940,879</b>				
Cash Reserves Target	-	-		-					

<b>Cash Reserves Target</b>
No reserve requirement

**Fund Purpose:**  
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River East 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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<b>Fund Name</b>	TIF - Southside Development Area #1	<b>Fund Number</b>	430
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	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
<b>Revenue</b>									
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	38,642		38,642	11,025	78%
<b>Total Revenue</b>	<b>2,004,796</b>	<b>3,171,100</b>	<b>1,889,651</b>	<b>1,889,651</b>	<b>38,642</b>		<b>38,642</b>	<b>1,851,009</b>	<b>2%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	190,544	140,498	-	620,922	121,192	79,364	200,556	420,366	32%
<b>Total Services &amp; Charges</b>	<b>190,544</b>	<b>140,498</b>	<b>-</b>	<b>620,922</b>	<b>121,192</b>	<b>79,364</b>	<b>200,556</b>	<b>420,366</b>	<b>32%</b>
<b>Capital</b>	<b>1,642,471</b>	<b>76,527</b>	<b>-</b>	<b>4,397,595</b>	<b>491,252</b>	<b>261,995</b>	<b>753,247</b>	<b>3,644,348</b>	<b>17%</b>
<b>Total Expenditures</b>	<b>1,833,015</b>	<b>217,025</b>	<b>-</b>	<b>5,018,516</b>	<b>612,445</b>	<b>341,358</b>	<b>953,803</b>	<b>4,064,714</b>	<b>19%</b>

<b>Net Surplus / (Deficit)</b>	171,781	2,954,075	1,889,651	(3,128,865)	(573,802)		(915,161)		
Beginning Cash Balance	9,432,094	9,607,799		12,586,134		<b>Cash Reserves Target</b>  No reserve requirement			
Cash Adjustments	3,925	24,260		-					
<b>Ending Cash Balance</b>	<b>9,607,799</b>	<b>12,586,134</b>		<b>9,457,269</b>	<b>12,153,175</b>				
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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<b>Fund Name</b>	TIF - Douglas Road	<b>Fund Number</b>	435
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	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
<b>Revenue</b>									
Property Taxes	-	-	369,525	369,525	-		-	369,525	0%
Interest Earnings	5,428	1,154	296	296	288		288	8	97%
<b>Total Revenue</b>	<b>5,428</b>	<b>1,154</b>	<b>369,821</b>	<b>369,821</b>	<b>288</b>		<b>288</b>	<b>369,533</b>	<b>0%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	21,575	96,143	-	90,283	5,175	10,932	16,108	74,175	18%
<b>Total Services &amp; Charges</b>	<b>21,575</b>	<b>96,143</b>	<b>-</b>	<b>90,283</b>	<b>5,175</b>	<b>10,932</b>	<b>16,108</b>	<b>74,175</b>	<b>18%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>21,575</b>	<b>96,143</b>	<b>-</b>	<b>90,283</b>	<b>5,175</b>	<b>10,932</b>	<b>16,108</b>	<b>74,175</b>	<b>18%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(16,147)</b>	<b>(94,989)</b>	<b>369,821</b>	<b>279,539</b>	<b>(4,887)</b>	<b>(15,819)</b>			
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Beginning Cash Balance	203,834	187,806		93,140		<b>Cash Reserves Target</b>			
Cash Adjustments	119	322		-					
<b>Ending Cash Balance</b>	<b>187,806</b>	<b>93,140</b>		<b>372,678</b>	<b>88,253</b>	No reserve requirement			
Cash Reserves Target	-	-		-					

**Fund Purpose:**  
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the Douglas Road Development Area and expenses of those funds on eligible development projects for this TIF area. The Douglas Road TIF was established to develop the road and area near the border between South Bend and Mishawaka.

**Explanation of Revenue Sources:**  
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.

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<b>Fund Name</b>	TIF - River East Residential Area (NE Res)	<b>Fund Number</b>	436
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	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
<b>Revenue</b>									
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	9,268		9,268	73,677	11%
<b>Total Revenue</b>	<b>4,987,889</b>	<b>5,324,035</b>	<b>5,795,440</b>	<b>5,795,440</b>	<b>9,268</b>		<b>9,268</b>	<b>5,786,172</b>	<b>0%</b>

**Expenditures by Type**

<b>Services &amp; Charges</b>									
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%
<b>Total Services &amp; Charges</b>	<b>4,263,831</b>	<b>4,358,953</b>	<b>4,700,501</b>	<b>5,583,681</b>	<b>3,105,948</b>	<b>-</b>	<b>3,105,948</b>	<b>2,477,733</b>	<b>56%</b>

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>4,263,831</b>	<b>4,358,953</b>	<b>4,700,501</b>	<b>5,583,681</b>	<b>3,105,948</b>	<b>-</b>	<b>3,105,948</b>	<b>2,477,733</b>	<b>56%</b>
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<b>Net Surplus / (Deficit)</b>	724,058	965,082	1,094,939	211,759	(3,096,680)	(3,096,680)
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Beginning Cash Balance	2,982,744	3,706,897		4,678,334		<b>Cash Reserves Target</b>
Cash Adjustments	95	6,355		-		
<b>Ending Cash Balance</b>	<b>3,706,897</b>	<b>4,678,334</b>		<b>4,890,093</b>	<b>1,581,654</b>	
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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<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	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
<b>Revenue</b>									
Interest Earnings	28,483	9,075	40,000	40,000	3,248		3,248	36,752	8%
<b>Total Revenue</b>	<b>28,483</b>	<b>9,075</b>	<b>40,000</b>	<b>40,000</b>	<b>3,248</b>		<b>3,248</b>	<b>36,752</b>	<b>8%</b>

	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
<b>Expenditures by Type</b>									
Interfund Transfers Out	23,962	13,309	40,000	40,000	3,248	-	3,248	36,752	8%
<b>Total Expenditures</b>	<b>23,962</b>	<b>13,309</b>	<b>40,000</b>	<b>40,000</b>	<b>3,248</b>	-	<b>3,248</b>	<b>36,752</b>	<b>8%</b>

<b>Net Surplus / (Deficit)</b>	4,521	(4,234)	-	-	-		-
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Beginning Cash Balance	1,037,930	1,042,908		1,040,462		<b>Cash Reserves Target</b>  100% debt service reserve per bond covenants
Cash Adjustments	456	1,788		-		
<b>Ending Cash Balance</b>	<b>1,042,908</b>	<b>1,040,462</b>		<b>1,040,462</b>	<b>1,040,462</b>	
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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<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	Redevelopment Commission Controlled Funds		

	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
<b>Revenue</b>									
Interest Earnings	28,483	9,075	40,000	40,000	3,248		3,248	36,752	8%
<b>Total Revenue</b>	<b>28,483</b>	<b>9,075</b>	<b>40,000</b>	<b>40,000</b>	<b>3,248</b>		<b>3,248</b>	<b>36,752</b>	<b>8%</b>

	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
<b>Expenditures by Type</b>									
Interfund Transfers Out	23,962	13,309	40,000	40,000	3,248	-	3,248	36,752	8%
<b>Total Expenditures</b>	<b>23,962</b>	<b>13,309</b>	<b>40,000</b>	<b>40,000</b>	<b>3,248</b>	-	<b>3,248</b>	<b>36,752</b>	<b>8%</b>

<b>Net Surplus / (Deficit)</b>	4,521	(4,234)	-	-	-		-
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Beginning Cash Balance	1,037,930	1,042,908		1,040,462		<b>Cash Reserves Target</b>  100% debt service reserve per bond covenants
Cash Adjustments	456	1,788		-		
<b>Ending Cash Balance</b>	<b>1,042,908</b>	<b>1,040,462</b>		<b>1,040,462</b>	<b>1,040,462</b>	
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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<b>Fund Name</b>	2018 TIF Park Bond Debt Service	<b>Fund Number</b>	351
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	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
<b>Revenue</b>									
Interest Earnings	27,510	8,934	-	-	3,218		3,218	(3,218)	-
<b>Total Revenue</b>	<b>27,510</b>	<b>8,934</b>	<b>-</b>	<b>-</b>	<b>3,218</b>		<b>3,218</b>	<b>(3,218)</b>	<b>-</b>

<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	27,510	8,934	-	-	3,218	3,218
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Beginning Cash Balance	991,077	1,018,984		1,029,665		<b>Cash Reserves Target</b>  100% debt service reserve per bond covenants
Cash Adjustments	396	1,747		-		
<b>Ending Cash Balance</b>	<b>1,018,984</b>	<b>1,029,665</b>		<b>1,029,665</b>	<b>1,032,883</b>	
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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<b>Fund Name</b>	2019 South Shore Double Tracking Debt Service	<b>Fund Number</b>	352
<b>Fund Type</b>	Debt Service Funds		
<b>Control</b>	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
<b>Revenue</b>									
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%
<b>Total Revenue</b>	<b>9,447,841</b>	<b>488,184</b>	<b>1,036,500</b>	<b>1,036,500</b>	<b>518,001</b>		<b>518,001</b>	<b>518,499</b>	<b>50%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
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%
<b>Total Services &amp; Charges</b>	<b>293,022</b>	<b>517,313</b>	<b>1,027,750</b>	<b>1,027,750</b>	<b>512,875</b>		<b>512,875</b>	<b>514,875</b>	<b>50%</b>

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

<b>Net Surplus / (Deficit)</b>	29,819	(29,129)	8,750	8,750	5,126		5,126		
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Beginning Cash Balance	-	29,819		690		<b>Cash Reserves Target</b>			
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>29,819</b>	<b>690</b>		<b>9,440</b>	<b>5,816</b>				
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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<b>Fund Name</b>	2020 TIF Library Bond Debt Service Reserve	<b>Fund Number</b>	353
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	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
<b>Revenue</b>									
Interest Earnings	-	2	-	-	7		7	(7)	-
Interfund Transfers In	-	326,938	-	-	-		-	-	-
<b>Total Revenue</b>	-	326,939	-	-	7		7	(7)	-

<b>Total Expenditures</b>	-	-	-	-	-		-	-	-
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<b>Net Surplus / (Deficit)</b>	-	326,939	-	-	7		7	-	-
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Beginning Cash Balance	-	-		326,939		<b>Cash Reserves Target</b>			
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	-	326,939		326,939	326,946				
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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<b>Fund Name</b>	<b>Redevelopment General</b>	<b>Fund Number</b>	<b>433</b>
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<b>Fund Type</b>	<b>Capital Funds</b>
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<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>
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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
<b>Revenue</b>									
Local Income Taxes	84,095	24,117	8,007	3,543	2,902		2,902	641	82%
Interest Earnings	24,815	11,827	26,301	26,301	6,812		6,812	19,489	26%
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%
<b>Total Revenue</b>	<b>1,286,022</b>	<b>1,635,456</b>	<b>1,184,308</b>	<b>1,179,844</b>	<b>10,714</b>		<b>10,714</b>	<b>1,169,130</b>	<b>1%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	5,211	1,657	4,500	4,500	-	-	-	4,500	0%
Grants & Subsidies	416,989	666,323	-	808,797	411,389	358,767	770,157	38,640	95%
Interfund Transfers Out	-	-	-	-	147,786	-	147,786	(147,786)	-
<b>Total Services &amp; Charges</b>	<b>422,200</b>	<b>667,979</b>	<b>4,500</b>	<b>813,297</b>	<b>559,175</b>	<b>358,767</b>	<b>917,943</b>	<b>(104,646)</b>	<b>113%</b>
<b>Capital</b>	<b>-</b>	<b>2,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Expenditures</b>	<b>422,200</b>	<b>670,193</b>	<b>4,500</b>	<b>813,297</b>	<b>559,175</b>	<b>358,767</b>	<b>917,943</b>	<b>(104,646)</b>	<b>113%</b>
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<b>Net Surplus / (Deficit)</b>	<b>863,822</b>	<b>965,263</b>	<b>1,179,808</b>	<b>366,547</b>	<b>(548,461)</b>	<b>(907,228)</b>			
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Beginning Cash Balance	614,296	1,476,915		2,444,710		<b>Cash Reserves Target</b>			
Cash Adjustments	(1,204)	2,532		-					
<b>Ending Cash Balance</b>	<b>1,476,915</b>	<b>2,444,710</b>		<b>2,811,257</b>	<b>1,901,409</b>				
Cash Reserves Target	105,550	167,548		203,324		25% of Annual expenditures			

**Fund Purpose:**  
The Redevelopment Commission was established to address conditions associated with blight and the underutilization of land and/or barriers to development. The Commission operates within the city limits. They study areas of the city, identify problem areas and develop a strategic plan for eliminating blight and bringing about new development within those areas. A primary focus is on the expansion of tax base and the creation of new jobs within South Bend.

There are five voting members of the South Bend Redevelopment Commission. Three are appointed by the Mayor; two are appointed by the South Bend Common Council. 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.

**Explanation of Revenue Sources:**  
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.

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).

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

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.

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<b>Fund Name</b>	Certified Technology Park	<b>Fund Number</b>	439
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<b>Fund Type</b>	Capital Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	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
<b>Revenue</b>									
Interest Earnings	11,146	96	139	139	35		35	104	25%
<b>Total Revenue</b>	<b>11,146</b>	<b>96</b>	<b>139</b>	<b>139</b>	<b>35</b>		<b>35</b>	<b>104</b>	<b>25%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>624,194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>624,194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Net Surplus / (Deficit)</b>	(613,048)	96	139	139	35		35
Beginning Cash Balance	622,685	10,965		11,080		<b>Cash Reserves Target</b>	
Cash Adjustments	1,328	19		-		No reserve requirement	
<b>Ending Cash Balance</b>	<b>10,965</b>	<b>11,080</b>		<b>11,219</b>	<b>11,114</b>		
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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<b>Fund Name</b>	2018 TIF Park Bond Capital	<b>Fund Number</b>	452
<b>Fund Type</b>	Capital Funds		
<b>Control</b>	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
<b>Revenue</b>									
Interest Earnings	202,657	28,865	-	-	8,058		8,058	(8,058)	-
<b>Total Revenue</b>	<b>202,657</b>	<b>28,865</b>	<b>-</b>	<b>-</b>	<b>8,058</b>		<b>8,058</b>	<b>(8,058)</b>	<b>-</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	640,860	86,969	-	30,889	-	13,351	13,351	17,538	43%
<b>Total Services &amp; Charges</b>	<b>640,860</b>	<b>86,969</b>	<b>-</b>	<b>30,889</b>	<b>-</b>	<b>13,351</b>	<b>13,351</b>	<b>17,538</b>	<b>43%</b>
<b>Capital</b>	<b>5,895,577</b>	<b>1,427,387</b>	<b>-</b>	<b>2,547,118</b>	<b>60,665</b>	<b>2,346,139</b>	<b>2,406,805</b>	<b>140,313</b>	<b>94%</b>
<b>Total Expenditures</b>	<b>6,536,438</b>	<b>1,514,357</b>	<b>-</b>	<b>2,578,007</b>	<b>60,665</b>	<b>2,359,490</b>	<b>2,420,155</b>	<b>157,851</b>	<b>94%</b>

<b>Net Surplus / (Deficit)</b>	<b>(6,333,781)</b>	<b>(1,485,491)</b>	<b>-</b>	<b>(2,578,007)</b>	<b>(52,608)</b>	<b>(2,412,098)</b>			
Beginning Cash Balance	10,403,960	4,085,672		2,614,468					
Cash Adjustments	15,493	14,287		-					
<b>Ending Cash Balance</b>	<b>4,085,672</b>	<b>2,614,468</b>		<b>36,461</b>	<b>2,554,578</b>				
Cash Reserves Target	-	-		-	-				

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

**Fund Purpose:**  
This fund was established 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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<b>Fund Name</b>	Airport Urban Enterprise Zone	<b>Fund Number</b>	454
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<b>Fund Type</b>	Capital Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	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
<b>Revenue</b>									
Interest Earnings	10,900	3,540	4,209	4,209	1,275		1,275	2,934	30%
<b>Total Revenue</b>	<b>10,900</b>	<b>3,540</b>	<b>4,209</b>	<b>4,209</b>	<b>1,275</b>		<b>1,275</b>	<b>2,934</b>	<b>30%</b>

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

<b>Net Surplus / (Deficit)</b>	10,900	3,540	4,209	4,209	1,275		1,275
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Beginning Cash Balance	392,693	403,750		407,982			<b>Cash Reserves Target</b>
Cash Adjustments	157	692	-	-	-	-	
<b>Ending Cash Balance</b>	<b>403,750</b>	<b>407,982</b>	<b>412,191</b>	<b>409,257</b>	<b>409,257</b>	<b>409,257</b>	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.