



Period Ending: August 31, 2021

Issued By: Controller's Office

City of South Bend

Monthly Financial Report

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Deputy Chief of Staff
Common Council
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August 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 - 39)

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 (40 - 168)

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 August 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 8/31/2021	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
City Controlled Funds								
101 General Fund	53,544,921	45,306,821	45,586,591	(558,800)	(838,570)	52,706,351	26,050,250	26,656,101
Special Revenue Funds								
102 Rainy Day	10,845,986	51,908	-	-	51,908	10,897,894	8,206,983	2,690,911
201 Parks & Recreation	4,156,004	10,392,052	10,298,580	58,211	151,683	4,307,687	4,157,224	150,463
202 Motor Vehicle Highway	6,607,820	4,865,259	7,572,047	(82,504)	(2,789,292)	3,818,528	2,755,567	1,062,961
209 Studebaker-Oliver Revitalizing Grants	763,112	3,531	57,603	935	(53,138)	709,974	-	-
210 Economic Development State Grants	27,154	51,833	51,703	-	130	27,284	-	-
211 Department of Community Investment (DCI)	1,629,498	926,790	2,225,542	(8,353)	(1,307,105)	322,392	-	-
212 Dept of Community Investment Grants	313,907	1,238,210	1,241,854	(289)	(3,933)	309,974	-	-
216 Police State Seizures	213,569	21,506	71,043	-	(49,537)	164,032	24,261	139,771
217 Gift, Donation, Bequest	981,455	473,317	346,201	24,990	152,107	1,133,562	-	-
218 Police Curfew Violations	13,799	66	-	-	66	13,865	250	13,615
219 Unsafe Building	832,938	29,430	96,996	200	(67,366)	765,572	-	-
220 Law Enforcement Continuing Education	483,549	145,929	309,809	(4,178)	(168,058)	315,491	99,332	216,159
221 Rental Units Regulation	189,090	3,199	116,186	-	(112,986)	76,104	36,858	39,246
227 Loss Recovery	481,214	2,052	69,630	-	(67,577)	413,637	-	-
230 Code Enforcement Fund	803,572	1,530,992	2,301,234	3,012	(767,230)	36,343	-	-
249 Local Income Tax - Public Safety	4,045,717	6,380,730	6,220,725	-	160,005	4,205,722	769,441	3,436,281
251 Local Road & Street	3,632,884	1,728,603	2,440,134	55,691	(655,841)	2,977,043	-	-
257 LOIT Special Distribution	266,588	2,695	23,927	-	(21,232)	245,356	-	-
258 Human Rights Federal Grant	486,159	14,476	160,808	300	(146,031)	340,128	-	-
263 American Rescue Plan	-	29,503,688	81,748	-	29,421,941	29,421,941	-	-
264 COVID-19 Response	53,214	1,241,083	2,673,028	(350)	(1,432,295)	(1,379,081)	-	-
265 Local Road & Bridge Grant	1,391,493	1,585,934	1,138,240	-	447,694	1,839,186	-	-
266 MVH Restricted Fund	1,126,297	2,100,317	1,684,529	41,201	456,989	1,583,286	-	-
273 Morris PAC / Palais Royale Marketing	76,521	2,154	4,160	-	(2,006)	74,515	7,496	67,019
274 Morris PAC Self-Promotion	225,432	10,317	-	-	10,317	235,749	28,750	206,999
280 Police Block Grants	4,138	20	-	-	20	4,158	-	-
289 Haz-Mat	27,937	134	-	-	134	28,071	2,500	25,571
291 Indiana River Rescue	330,404	49,612	43,353	-	6,259	336,663	23,075	313,588
292 Police Grants	26,716	-	-	-	-	26,716	-	-
294 Regional Police Academy	125,984	20,181	-	-	20,181	146,165	4,313	141,852
295 COPS MORE Grant	73,474	106,356	76,978	-	29,378	102,853	-	-
299 Police Federal Drug Enforcement	83,275	58,040	-	-	58,040	141,314	7,125	134,189
404 Local Income Tax - Certified Shares	14,902,237	9,443,327	6,714,245	-	2,729,081	17,631,318	7,543,198	10,088,120
408 Local Income Tax - Economic Development	19,044,274	9,912,575	4,887,703	(4,930)	5,019,943	24,064,217	8,588,625	15,475,591
410 Urban Development Action Grant	32,733	9,900	18,000	-	(8,100)	24,633	-	-
655 Project ReLeaf	425,913	317,295	359,652	(15,799)	(58,157)	367,756	158,572	209,184
705 Police K-9 Unit	2,420	12	-	-	12	2,432	-	-
730 City Cemetery	30,041	144	-	-	144	30,185	-	-
731 Bowman Cemetery	472,576	2,262	-	-	2,262	474,838	400,000	74,838
754 Industrial Revolving Fund	2,406,914	2,419,656	2,311,879	1,187,728	1,295,505	3,702,419	-	-
Total Special Revenue Funds	77,636,007	84,645,583	53,597,536	1,255,864	32,303,910	109,939,917	32,813,570	34,486,358
Debt Service Funds								
312 2017 Parks Bond Debt Service	187,578	655,479	1,189,190	-	(533,711)	(346,133)	-	-
350 2018 Fire Station #9 Bond Debt Service	-	345,306	345,306	-	-	-	-	-
672 Century Center Energy Conservation Debt Svc	193,705	315,991	203,185	-	112,805	306,510	-	-
752 South Bend Redevelopment Authority	232,423	2,668,550	2,827,906	-	(159,356)	73,067	73,067	-
755 South Bend Building Corporation	833,535	11,424,073	12,030,890	-	(606,817)	226,718	226,718	-
756 2015 Smart Streets Bond Debt Service	1,739,076	1,716,062	1,712,469	-	3,593	1,742,670	1,742,670	-
757 2015 Parks Bond Debt Service	586,111	251,266	374,381	-	(123,115)	462,997	462,997	-
760 2017 Eddy Street Commons Bond Debt Service	3,463,323	1,916,100	1,710,875	-	205,225	3,668,548	2,500,000	1,168,548
Total Debt Service Funds	7,235,750	19,292,828	20,394,202	-	(1,101,374)	6,134,376	5,005,451	1,168,548
Capital Funds								
287 Fire Department Capital	3,111,296	1,278,638	2,043,385	(300)	(765,047)	2,346,249	-	-
401 Coveleski Stadium Capital	11,685	52	3,533	(746)	(4,226)	7,458	-	-
406 Cumulative Capital Development	169,893	282,366	238,966	-	43,401	213,294	-	-
407 Cumulative Capital Improvement	676,798	105,262	174,765	-	(69,503)	607,296	-	-
412 Major Moves Construction	1,386,436	552,418	55,896	-	496,521	1,882,957	-	-
416 Morris Performing Arts Center Capital	203,098	10,180	116,824	-	(106,644)	96,453	-	-
450 Palais Royale Historic Preservation	80,911	7,322	-	-	7,322	88,232	-	-
451 2018 Fire Station #9 Bond Capital	314,233	1,504	-	-	1,504	315,737	-	-
455 2021 Infrastructure Bond Capital	-	8,614,895	1,453,550	-	7,161,345	7,161,345	-	-
471 2017 Parks Bond Capital	5,926,118	26,421	1,290,007	(2,642)	(1,266,227)	4,659,890	-	-
750 Equipment/Vehicle Leasing	347,680	12	-	-	12	347,691	-	-
759 2017 Eddy Street Commons Bond Capital	25,762	1	-	-	1	25,762	-	-
Total Capital Funds	12,253,909	10,879,070	5,376,926	(3,688)	5,498,456	17,752,365	-	-

City of South Bend
Report of Changes in Cash Balance
January 1, 2021 through August 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 8/31/2021	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
Enterprise Funds								
288 Emergency Medical Services Operating	607,079	-	607,079	-	(607,079)	-	-	-
600 Consolidated Building Fund	2,127,056	1,009,967	1,034,582	(175)	(24,791)	2,102,265	417,487	1,684,779
601 Parking Garages	674,268	630,590	336,130	3,392	297,851	972,119	310,224	661,896
610 Solid Waste Operations	87,032	4,130,525	4,459,278	(387,511)	(716,264)	(629,232)	678,974	(1,308,206)
611 Solid Waste Capital	388,126	663,068	676,175	-	(13,108)	375,019	-	-
620 Water Works Operations	4,840,727	14,281,927	13,227,163	(639,087)	415,678	5,256,404	1,111,667	4,144,738
622 Water Works Capital	7,652,044	2,427,145	820,507	(46,519)	1,560,119	9,212,163	-	-
624 Water Works Customer Deposit	1,263,319	6,069	6,069	9,464	9,464	1,272,782	1,272,782	-
625 Water Works Sinking (Debt Service)	2,323	1,009,417	210,780	-	798,637	800,960	800,960	-
626 Water Works Bond Reserve	1,422,800	6,638	6,635	-	2	1,422,803	1,422,803	-
629 Water Works Operations & Maintenance Reserve	2,912,652	13,914	13,914	-	-	2,912,652	2,880,373	32,279
640 Sewer Repair Insurance	2,052,857	480,899	508,299	(12,551)	(39,951)	2,012,906	215,001	1,797,905
641 Sewage Works Operations	11,466,153	27,209,368	26,582,360	(757,966)	(130,958)	11,335,195	2,314,248	9,020,947
642 Sewage Works Capital	13,821,218	4,293,075	4,072,906	696,481	916,651	14,737,868	-	-
643 Sewage Works Operations & Maintenance Reserve	5,550,801	26,516	26,516	-	-	5,550,801	5,450,005	100,796
649 Sewage Sinking (Debt Service)	1,320,833	5,145,155	758,683	-	4,386,472	5,707,305	5,707,305	-
653 Sewage Debt Service Reserve	3,990,250	237	-	-	237	3,990,487	3,990,487	-
654 Sewage Works Customer Deposit	649,073	3,493	3,493	179,880	179,880	828,953	828,953	-
667 Storm Sewer Fund	1,032,916	795,705	313,312	(38,158)	444,234	1,477,150	447,399	1,029,751
670 Century Center Operations	1,016,748	1,369,432	1,728,194	(51,995)	(410,757)	605,991	1,058,363	(452,372)
671 Century Center Capital	983,612	65	-	-	65	983,677	800,000	183,677
Total Enterprise Funds	63,861,888	63,503,205	55,392,076	(1,044,746)	7,066,383	70,928,271	29,707,030	70,928,271
Internal Service Funds								
222 Central Services	1,209,079	4,854,794	5,393,925	310,786	(228,345)	980,734	885,590	95,144
224 Central Services Capital	26,221	76,155	100,904	-	(24,749)	1,472	-	-
226 Liability Insurance	5,956,858	2,247,890	2,560,600	73,438	(239,273)	5,717,585	2,396,141	3,321,444
278 Police Take Home Vehicle	681,823	8,266	770	(1,685)	6,311	688,133	750,000	(61,867)
279 IT / Innovation / 311 Call Center	2,125,192	7,146,453	5,753,777	264,277	1,656,953	3,782,146	-	-
711 Self-Funded Employee Benefits	10,143,060	11,573,485	10,233,831	3,644	1,343,298	11,486,358	4,685,100	6,801,258
713 Unemployment Compensation	31,859	14,253	60,650	-	(46,398)	(14,539)	13,750	(28,289)
714 Parental Leave Fund	157,521	161,808	111,203	-	50,606	208,127	20,308	187,819
Total Internal Service Funds	20,331,613	26,083,104	24,215,161	650,460	2,518,403	22,850,016	8,750,889	10,315,509
Fiduciary Funds								
701 Fire Pension	453,561	2,053,399	2,752,493	-	(699,094)	(245,534)	449,626	(695,160)
702 Police Pension	566,569	2,982,417	4,000,642	-	(1,018,225)	(451,656)	605,774	(1,057,430)
718 State Tax Withholding Fund	336,042	-	-	(21,314)	(21,314)	314,728	314,728	-
725 Morris / Palais Box Office	393,326	-	-	358,431	358,431	751,758	751,758	-
726 Police Distributions Payable	894,848	-	-	72,881	72,881	967,729	967,729	-
Total Fiduciary Funds	2,644,346	5,035,816	6,753,135	409,998	(1,307,321)	1,337,025	3,089,614	(1,752,590)
Total City Controlled Funds	237,508,434	254,746,427	211,315,627	709,088	44,139,887	281,648,321	105,416,804	141,802,197
Redevelopment Commission Controlled Funds								
Tax Increment Financing Funds								
324 TIF - River West Development Area (Airport)	29,039,261	11,469,546	12,582,960	(11,176)	(1,124,590)	27,914,671	-	-
422 TIF - West Washington	1,127,293	218,908	22,383	-	196,524	1,323,817	-	-
429 TIF - River East Development Area (NE Dev)	5,864,278	3,185,283	721,165	(69,709)	2,394,410	8,258,688	-	-
430 TIF - Southside Development Area #1	12,586,134	1,533,473	775,312	37,686	795,846	13,381,980	-	-
435 TIF - Douglas Road	93,140	91,935	14,800	-	77,135	170,275	-	-
436 TIF - River East Residential Area (NE Res)	4,678,334	3,508,444	5,565,337	-	(2,056,894)	2,621,441	-	-
Total Tax Increment Financing Funds	53,388,440	20,007,588	19,681,958	(43,199)	282,432	53,670,871	-	-
Redevelopment Funds								
433 Redevelopment General	2,444,710	14,096	595,805	-	(581,709)	1,863,000	278,324	1,584,676
439 Certified Technology Park	11,080	53	-	-	53	11,133	-	-
452 2018 TIF Park Bond Capital	2,614,468	12,279	132,254	(7,283)	(127,257)	2,487,211	-	-
454 Airport Urban Enterprise Zone	407,982	1,953	-	-	1,953	409,935	-	-
Total Redevelopment Funds	5,478,239	28,380	728,059	(7,283)	(706,961)	4,771,278	278,324	1,584,676
Debt Service Funds								
315 Airport 2003 Debt Reserve	1,040,462	4,970	4,970	-	-	1,040,462	1,040,462	-
328 SBCEA 2003 Debt Reserve	1,739,495	8,309	8,309	-	-	1,739,495	1,739,495	-
351 2018 TIF Park Bond Debt Service	1,029,665	4,928	-	-	4,928	1,034,593	1,034,593	-
352 2019 South Shore Double Tracking Debt Service	690	1,036,503	1,027,750	-	8,753	9,442	9,442	-
353 2020 TIF Library Bond Debt Service Reserve	326,939	11	11	-	(0)	326,939	326,939	-
Total Debt Service Funds	4,137,251	1,054,721	1,041,041	-	13,680	4,150,931	4,150,931	-
Total Redevelopment Commission Funds	63,003,930	21,090,690	21,451,057	(50,481)	(410,849)	62,593,081	4,429,256	1,584,676
Grand Total	300,512,364	275,837,116	232,766,684	658,606	43,729,038	344,241,402	109,846,060	143,386,873

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

City of South Bend
Projected Cash Balance
Based on 2021 Amended Budget as of August 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
City Controlled Funds						
101 General Fund	53,544,921	71,568,145	74,429,285	-	(2,861,140)	50,683,781
Special Revenue Funds						
102 Rainy Day	10,845,986	146,696	-	-	146,696	10,992,682
201 Parks & Recreation	4,156,004	16,293,916	16,628,897	-	(334,981)	3,821,023
202 Motor Vehicle Highway	6,607,820	6,977,287	11,022,269	-	(4,044,982)	2,562,838
209 Studebaker-Oliver Revitalizing Grants	763,112	4,088	59,671	-	(55,583)	707,529
210 Economic Development State Grants	27,154	647,555	672,694	-	(25,139)	2,014
211 Department of Community Investment (DCI)	1,629,498	3,035,581	4,139,650	-	(1,104,069)	525,429
212 Dept of Community Investment Grants	313,907	8,976,541	9,006,825	-	(30,284)	283,623
216 Police State Seizures	213,569	22,117	97,043	-	(74,926)	138,643
217 Gift, Donation, Bequest	981,455	619,966	861,593	-	(241,627)	739,827
218 Police Curfew Violations	13,799	1,158	1,000	-	158	13,957
219 Unsafe Building	832,938	123,032	113,805	-	9,227	842,165
220 Law Enforcement Continuing Education	483,549	262,907	397,330	-	(134,423)	349,126
221 Rental Units Regulation	189,090	342,217	368,577	-	(26,360)	162,730
227 Loss Recovery	481,214	5,536	69,630	-	(64,094)	417,120
230 Code Enforcement Fund	803,572	4,000,500	4,090,425	-	(89,925)	713,647
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	2,310,992	4,829,250	-	(2,518,258)	1,114,625
257 LOIT Special Distribution	266,588	2,940	209,463	-	(206,523)	60,065
258 Human Rights Federal Grant	486,159	147,425	282,833	-	(135,408)	350,751
264 COVID-19 Response	53,214	2,517,368	3,691,004	-	(1,173,636)	(1,120,422)
265 Local Road & Bridge Grant	1,391,493	2,145,182	3,420,585	-	(1,275,403)	116,090
266 MVH Restricted Fund	1,126,297	3,050,287	3,498,213	-	(447,926)	678,371
273 Morris PAC / Palais Royale Marketing	76,521	6,078	29,984	-	(23,906)	52,615
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	95,192	92,300	-	2,892	333,296
292 Police Grants	26,716	-	-	-	-	26,716
294 Regional Police Academy	125,984	28,000	17,250	-	10,750	136,734
295 COPS MORE Grant	73,474	109,415	175,151	-	(65,736)	7,738
299 Police Federal Drug Enforcement	83,275	25,883	28,500	-	(2,617)	80,658
404 Local Income Tax - Certified Shares	14,902,237	13,731,008	15,086,396	-	(1,355,388)	13,546,849
408 Local Income Tax - Economic Development	19,044,274	14,521,586	17,177,250	-	(2,655,664)	16,388,610
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	25	-	-	25	2,445
730 City Cemetery	30,041	160	-	-	160	30,201
731 Bowman Cemetery	472,576	6,392	-	-	6,392	478,968
754 Industrial Revolving Fund	2,406,914	7,933,001	7,488,560	-	444,441	2,851,355
Total Special Revenue Funds	77,636,007	127,589,009	113,957,449	-	13,631,560	91,267,567
Debt Service Funds						
312 2017 Parks Bond Debt Service	187,578	1,151,450	1,189,193	-	(37,743)	149,835
350 2018 Fire Station #9 Bond Debt Service	-	345,307	345,307	-	-	-
672 Century Center Energy Conservation Debt Svc	193,705	408,266	406,711	-	1,555	195,260
752 South Bend Redevelopment Authority	232,423	2,870,500	2,858,669	-	11,831	244,254
755 South Bend Building Corporation	833,535	11,428,022	12,035,889	-	(607,867)	225,668
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	1,921,979	1,710,875	-	211,104	3,674,427
Total Debt Service Funds	7,235,750	20,223,031	20,633,845	-	(410,814)	6,824,937

City of South Bend
Projected Cash Balance
Based on 2021 Amended Budget as of August 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
Capital Funds						
287 Fire Department Capital	3,111,296	1,924,964	3,686,776	-	(1,761,812)	1,349,484
401 Coveleski Stadium Capital	11,685	30,351	30,000	-	351	12,036
406 Cumulative Capital Development	169,893	447,997	397,118	-	50,879	220,772
407 Cumulative Capital Improvement	676,798	258,606	262,145	-	(3,539)	673,259
412 Major Moves Construction	1,386,436	552,495	747,059	-	(194,564)	1,191,872
416 Morris Performing Arts Center Capital	203,098	67,175	51,625	-	15,550	218,648
450 Palais Royale Historic Preservation	80,911	8,450	35,000	-	(26,550)	54,361
451 2018 Fire Station #9 Bond Capital	314,233	1,550	-	-	1,550	315,783
455 2021 Infrastructure Bond Capital	-	8,619,026	8,601,026	-	18,000	18,000
471 2017 Parks Bond Capital	5,926,118	30,000	5,459,738	-	(5,429,738)	496,380
750 Equipment/Vehicle Leasing	347,680	20	-	-	20	347,700
759 2017 Eddy Street Commons Bond Capital	25,762	1	25,681	-	(25,680)	81
Total Capital Funds	12,253,909	11,940,635	19,296,168	-	(7,355,533)	4,898,375
Enterprise Funds						
288 Emergency Medical Services Operating	607,079	-	707,215	100,136	(607,079)	-
600 Consolidated Building Fund	2,127,056	1,804,527	1,669,946	-	134,581	2,261,637
601 Parking Garages	674,268	971,568	1,240,895	-	(269,327)	404,941
610 Solid Waste Operations	87,032	5,553,290	6,789,740	-	(1,236,450)	(1,149,417)
611 Solid Waste Capital	388,126	1,065,278	1,440,255	-	(374,977)	13,149
620 Water Works Operations	4,840,727	20,808,207	22,233,330	-	(1,425,123)	3,415,603
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	860,002	-	(186,599)	1,866,258
641 Sewage Works Operations	11,466,153	38,514,286	46,284,962	-	(7,770,676)	3,695,477
642 Sewage Works Capital	13,821,218	6,272,792	13,278,180	-	(7,005,388)	6,815,830
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	1,095,169	1,789,594	-	(694,425)	338,490
670 Century Center Operations	1,016,748	3,461,335	4,233,454	-	(772,119)	244,630
671 Century Center Capital	983,612	200	-	-	200	983,812
Total Enterprise Funds	63,861,888	93,333,808	116,182,558	100,136	(22,748,614)	41,113,274
Internal Service Funds						
222 Central Services	1,209,079	8,825,750	8,855,897	-	(30,147)	1,178,932
224 Central Services Capital	26,221	105,050	128,212	-	(23,162)	3,059
226 Liability Insurance	5,956,858	3,355,570	4,792,282	-	(1,436,712)	4,520,145
278 Police Take Home Vehicle	681,823	13,766	50,000	-	(36,234)	645,589
279 IT / Innovation / 311 Call Center	2,125,192	10,216,849	11,078,601	-	(861,752)	1,263,440
711 Self-Funded Employee Benefits	10,143,060	16,929,491	18,740,402	-	(1,810,911)	8,332,149
713 Unemployment Compensation	31,859	20,754	55,000	-	(34,246)	(2,387)
714 Parental Leave Fund	157,521	258,254	253,846	-	4,408	161,929
Total Internal Service Funds	20,331,613	39,725,484	43,954,241	-	(4,228,757)	16,102,856
Fiduciary Funds						
701 Fire Pension	453,561	4,106,550	4,496,259	-	(389,709)	63,852
702 Police Pension	566,569	5,966,089	6,057,740	-	(91,651)	474,918
Total Fiduciary Funds	1,020,130	10,072,639	10,553,999	-	(481,360)	538,770
Total City Controlled Funds	235,884,218	374,452,751	399,007,545	100,136	(24,454,658)	211,429,560

City of South Bend
Projected Cash Balance
Based on 2021 Amended Budget as of August 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
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324 TIF - River West Development Area (Airport)	29,039,261	17,742,134	27,935,104	-	(10,192,970)	18,846,291
422 TIF - West Washington	1,127,293	293,763	358,843	-	(65,080)	1,062,213
429 TIF - River East Development Area (NE Dev)	5,864,278	3,268,890	6,416,913	-	(3,148,023)	2,716,255
430 TIF - Southside Development Area #1	12,586,134	1,908,651	6,643,516	-	(4,734,865)	7,851,269
435 TIF - Douglas Road	93,140	370,150	90,283	-	279,868	373,007
436 TIF - River East Residential Area (NE Res)	4,678,334	5,795,440	5,597,031	-	198,409	4,876,743
Total Tax Increment Financing Funds	53,388,440	29,379,028	47,041,690	-	(17,662,662)	35,725,778
Redevelopment Funds						
433 Redevelopment General	2,444,710	1,179,844	1,113,297	-	66,547	2,511,257
439 Certified Technology Park	11,080	139	-	-	139	11,219
452 2018 TIF Park Bond Capital	2,614,468	13,875	2,578,007	-	(2,564,132)	50,336
454 Airport Urban Enterprise Zone	407,982	4,209	-	-	4,209	412,191
Total Redevelopment Funds	5,478,239	1,198,067	3,691,303	-	(2,493,236)	2,985,003
Debt Service Funds						
315 Airport 2003 Debt Reserve	1,040,462	40,000	40,000	-	-	1,040,462
328 SBCDA 2003 Debt Reserve	1,739,495	50,000	50,000	-	-	1,739,495
351 2018 TIF Park Bond Debt Service	1,029,665	5,725	-	-	5,725	1,035,390
352 2019 South Shore Double Tracking Debt Service	690	1,036,502	1,027,750	-	8,752	9,442
353 2020 TIF Library Bond Debt Service Reserve	326,939	15	-	-	15	326,954
Total Debt Service Funds	4,137,251	1,132,242	1,117,750	-	14,492	4,151,743
Total Redevelopment Commission Funds	63,003,930	31,709,337	51,850,743	-	(20,141,406)	42,862,524
Grand Total	298,888,148	406,162,088	450,858,288	100,136	(44,596,064)	254,292,084
NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL						

City of South Bend
Cash Reserves Summary by Fund Status
August 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
Under Reserve Requirement									
201	Parks & Recreation	4,307,687	808,635	3,499,051	4,157,224	(658,173)	21%	✗ Property tax distribution received in June & Dec	25% of Annual expenditures
278	Police Take Home Vehicle	688,133	-	688,133	750,000	(61,867)	1376%	✗ Slightly under reserve requirement	Set dollar amount of \$750,000
610	Solid Waste Operations	(629,232)	264,480	(893,712)	678,974	(1,572,686)	-13%	✗ Declining cash reserves due to revenues lower than exp	10% of Annual expenditures
670	Century Center Operations	605,991	12,441	593,550	1,058,363	(464,813)	14%	✗ Operations slowed due to pandemic	25% of Annual expenditures
701	Fire Pension	(245,534)	-	(245,534)	449,626	(695,160)	-5%	✗ Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	(451,656)	-	(451,656)	605,774	(1,057,430)	-7%	✗ Pension payments received in June & Sept	10% of Annual expenditures
713	Unemployment Compensation	(14,539)	-	(14,539)	13,750	(28,289)	-26%	✗ Higher claims than anticipated	25% of Annual expenditures
Under Reserve Requirement Total		\$ 4,260,851	\$ 1,085,557	\$ 3,175,294	\$ 7,713,712	\$ (4,538,417)			

Meets or Exceeds Requirement

101	General Fund	52,706,351	1,148,189	51,558,162	26,050,250	25,507,912	69%	✓ Property tax distribution received in June & Dec	35% of Annual expenditures
102	Rainy Day	10,897,894	-	10,897,894	8,206,983	2,690,911	4%	✓	3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers out
202	Motor Vehicle Highway	3,818,528	850,435	2,968,093	2,755,567	212,526	27%	✓	25% of Annual expenditures
216	Police State Seizures	164,032	-	164,032	24,261	139,771	169%	✓	25% of Annual expenditures
218	Police Curfew Violations	13,865	-	13,865	250	13,615	1386%	✓	25% of Annual expenditures
220	Law Enforcement Continuing Education	315,491	62,727	252,765	99,332	153,432	64%	✓	25% of Annual expenditures
221	Rental Units Regulation	76,104	26,850	49,254	36,858	12,396	13%	✓	10% of Annual expenditures
222	Central Services	980,734	13,261	967,473	885,590	81,883	11%	✓	10% of Annual expenditures
226	Liability Insurance	5,717,585	298,203	5,419,382	2,396,141	3,023,241	113%	✓	50% of Annual expenditures
249	Local Income Tax - Public Safety	4,205,722	-	4,205,722	769,441	3,436,281	44%	✓	8% of Annual expenditures - one month reserve
266	MVH Restricted Fund	1,583,286	1,031,785	551,501	-	551,501	100%	✓	No reserve requirement
273	Morris PAC / Palais Royale Marketing	74,515	5,824	68,691	7,496	61,195	229%	✓	25% of Annual expenditures
274	Morris PAC Self-Promotion	235,749	-	235,749	28,750	206,999	205%	✓	25% of Annual expenditures
289	Haz-Mat	28,071	-	28,071	2,500	25,571	281%	✓	25% of Annual expenditures
291	Indiana River Rescue	336,663	13,778	322,885	23,075	299,810	350%	✓	25% of Annual expenditures
294	Regional Police Academy	146,165	-	146,165	4,313	141,852	847%	✓	25% of Annual expenditures
299	Police Federal Drug Enforcement	141,314	-	141,314	7,125	134,189	496%	✓	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	1,034,593	-	1,034,593	1,034,593	-	100%	✓	100% debt service reserve per bond covenants
352	2019 South Shore Double Tracking Debt Se	9,442	-	9,442	9,442	-	100%	✓	100% debt service reserve per bond covenants
353	2020 TIF Library Bond Debt Service Reserve	326,939	-	326,939	326,939	-	100%	✓	100% debt service reserve per bond covenants
404	Local Income Tax - Certified Shares	17,631,318	1,682,629	15,948,689	7,543,198	8,405,491	106%	✓	50% of Annual expenditures
408	Local Income Tax - Economic Development	24,064,217	4,229,263	19,834,953	8,588,625	11,246,328	115%	✓	50% of Annual expenditures
433	Redevelopment General	1,863,000	357,889	1,505,111	278,324	1,226,787	135%	✓	25% of Annual expenditures
600	Consolidated Building Fund	2,102,265	943	2,101,323	417,487	1,683,836	126%	✓	25% of Annual expenditures
601	Parking Garages	972,119	21,988	950,131	310,224	639,907	77%	✓	25% of Annual expenditures
620	Water Works Operations	5,256,404	976,798	4,279,607	1,111,667	3,167,940	19%	✓	5% of Annual expenditures
624	Water Works Customer Deposit	1,272,782	-	1,272,782	1,272,782	-	100%	✓	100% cash reserves for customer deposits

City of South Bend
Cash Reserves Summary by Fund Status
August 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
625	Water Works Sinking (Debt Service)	800,960	-	800,960	800,960	-	100%	✓	100% cash reserves per bond covenants
626	Water Works Bond Reserve	1,422,803	-	1,422,803	1,422,803	-	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	2,012,906	-	2,012,906	215,001	1,797,905	234%	✓	25% of Annual expenditures
641	Sewage Works Operations	11,335,195	2,706,141	8,629,054	2,314,248	6,314,806	19%	✓	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)	5,707,305	-	5,707,305	5,707,305	-	100%	✓	100% cash reserves per bond covenants
653	Sewage Debt Service Reserve	3,990,487	-	3,990,487	3,990,487	-	100%	✓	100% cash reserves per bond covenants
654	Sewage Works Customer Deposit	828,953	-	828,953	828,953	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	367,756	-	367,756	158,572	209,184	58%	✓	25% of Annual expenditures
667	Storm Sewer Fund	1,477,150	254,383	1,222,766	447,399	775,368	68%	✓	25% of Annual expenditures
671	Century Center Capital	983,677	-	983,677	800,000	183,677	100%	✓	\$800,000 Minimum per Board of Managers
711	Self-Funded Employee Benefits	11,486,358	623,574	10,862,785	4,685,100	6,177,684	58%	✓	25% of Annual expenditures
714	Parental Leave Fund	208,127	-	208,127	20,308	187,819	82%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	314,728	-	314,728	314,728	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	751,758	-	751,758	751,758	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	967,729	-	967,729	967,729	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	30,185	-	30,185	-	30,185	100%	✓	25% of Annual expenditures
731	Bowman Cemetery	474,838	-	474,838	400,000	74,838	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	73,067	-	73,067	73,067	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	226,718	-	226,718	226,718	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Debt Service	1,742,670	-	1,742,670	1,742,670	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	462,997	-	462,997	462,997	-	100%	✓	100% cash reserves per bond covenants
760	2017 Eddy Street Commons Bond Debt Ser	3,668,548	-	3,668,548	2,500,000	1,168,548	214%	✓	\$2,500,000 minimum
Meets or Exceeds Requirement Total		\$ 196,553,474	\$ 14,304,661	\$ 182,248,813	\$ 102,132,348	\$ 80,116,464			

No Reserve Requirement

209	Studebaker-Oliver Revitalizing Grants	709,974	574	709,400	-	709,400	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	Economic Development State Grants	27,284	116,002	(88,719)	-	(88,719)	100%	✓	Reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
211	Department of Community Investment (DCI)	322,392	329,263	(6,871)	-	(6,871)	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
212	Dept of Community Investment Grants	309,974	2,539,819	(2,229,845)	-	(2,229,845)	100%	✓	Reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	1,133,562	250,572	882,990	-	882,990	100%	✓	No reserve requirement
219	Unsafe Building	765,572	9,670	755,902	-	755,902	100%	✓	No reserve requirement
224	Central Services Capital	1,472	3,598	(2,126)	-	(2,126)	100%	✓	Receives transfers from Fund 222 as needed No reserve requirement - Capital fund - spend down to zero
227	Loss Recovery	413,637	-	413,637	-	413,637	100%	✓	No reserve requirement
230	Code Enforcement Fund	36,343	67,656	(31,314)	-	(31,314)	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
251	Local Road & Street	2,977,043	1,072,931	1,904,111	-	1,904,111	100%	✓	No reserve requirement
257	LOIT Special Distribution	245,356	85,536	159,820	-	159,820	100%	✓	No reserve requirement - one-time distribution - spend down to zero

City of South Bend
Cash Reserves Summary by Fund Status
August 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
258	Human Rights Federal Grant	340,128	8,333	331,794	-	331,794	100%	✓		No reserve requirement - Grant fund - spend down to zero
263	American Rescue Plan	29,421,941	-	29,421,941	-	29,421,941	100%	✓		No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	(1,379,081)	1,290,376	(2,669,457)	-	(2,669,457)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	1,839,186	1,552,904	286,282	-	286,282	100%	✓	Reimbursed through interfund transfer to cover matching portion	No reserve requirement - Grant fund - spend down to zero
279	IT / Innovation / 311 Call Center	3,782,146	1,959,294	1,822,851	-	1,822,851	100%	✓	Reimbursed through interfund allocation	No reserve requirement
280	Police Block Grants	4,158	-	4,158	-	4,158	100%	✓		No reserve requirement - Grant fund - spend down to zero
287	Fire Department Capital	2,346,249	1,100,503	1,245,746	-	1,245,746	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	102,853	82,483	20,369	-	20,369	100%	✓	Reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
312	2017 Parks Bond Debt Service	(346,133)	-	(346,133)	-	(346,133)	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
324	TIF - River West Development Area (Airport)	27,914,671	5,647,842	22,266,830	-	22,266,830	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	7,458	715	6,743	-	6,743	100%	✓		No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	213,294	1,419	211,875	-	211,875	100%	✓	Property tax distribution received in June & Dec	No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	607,296	-	607,296	-	607,296	100%	✓		No reserve requirement - Capital fund - spend down to zero
410	Urban Development Action Grant	24,633	-	24,633	-	24,633	100%	✓		No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	1,882,957	241,163	1,641,794	-	1,641,794	100%	✓		No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	96,453	63,053	33,401	-	33,401	100%	✓		No reserve requirement
422	TIF - West Washington	1,323,817	248,263	1,075,554	-	1,075,554	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
429	TIF - River East Development Area (NE D)	8,258,688	2,481,003	5,777,685	-	5,777,685	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
430	TIF - Southside Development Area #1	13,381,980	1,514,465	11,867,515	-	11,867,515	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
435	TIF - Douglas Road	170,275	1,308	168,967	-	168,967	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
436	TIF - River East Residential Area (NE Res)	2,621,441	-	2,621,441	-	2,621,441	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
439	Certified Technology Park	11,133	-	11,133	-	11,133	100%	✓		No reserve requirement
450	Palais Royale Historic Preservation	88,232	-	88,232	-	88,232	100%	✓		No reserve requirement
451	2018 Fire Station #9 Bond Capital	315,737	-	315,737	-	315,737	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,487,211	2,265,545	221,665	-	221,665	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	409,935	-	409,935	-	409,935	100%	✓		No reserve requirement
455	2021 Infrastructure Bond Capital	7,161,345	4,836,477	2,324,867	-	2,324,867	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
471	2017 Parks Bond Capital	4,659,890	2,953,686	1,706,204	-	1,706,204	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
611	Solid Waste Capital	375,019	20,865	354,154	-	354,154	100%	✓	Receives transfers from Fund 610 as needed	No reserve requirement - 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

August 31, 2021

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget		Notes	Cash Reserve Policy
622	Water Works Capital	9,212,163	1,786,089	7,426,074	-	7,426,074	100%	✓		No reserve requirement - Capital fund - spend down to zero
642	Sewage Works Capital	14,737,868	4,705,017	10,032,851	-	10,032,851	100%	✓	Receives transfers from Fund 641 as needed	No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Conservation Debt Svc	306,510	-	306,510	-	306,510	100%	✓		No reserve requirement
705	Police K-9 Unit	2,432	-	2,432	-	2,432	100%	✓		No reserve requirement
750	Equipment/Vehicle Leasing	347,691	-	347,691	-	347,691	100%	✓		No reserve requirement - Capital lease fund - spend down to zero
754	Industrial Revolving Fund	3,702,419	18,258	3,684,161	-	3,684,161	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

No Reserve Requirement Total **\$ 143,427,078** **\$ 37,254,683** **\$ 106,172,395** **\$ -** **\$ 106,172,395**

Total Funds **\$ 344,241,402** **\$ 52,644,901** **\$ 291,596,502** **\$ 109,846,060** **\$ 181,750,442**

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
City Controlled Funds						
101 General Fund	71,568,145	2,444,729	45,306,821	41,191,946	26,261,324	63%
Special Revenue Funds						
102 Rainy Day	146,696	2,143	51,908	71,855	94,788	35%
201 Parks & Recreation	16,293,916	585,837	10,392,052	9,852,732	5,901,864	64%
202 Motor Vehicle Highway	6,977,287	527,978	4,865,259	7,496,774	2,112,028	70%
209 Studebaker-Oliver Revitalizing Grants	4,088	140	3,531	105,408	557	86%
210 Economic Development State Grants	647,555	1,487	51,833	54,635	595,722	8%
211 Department of Community Investment (DCI)	3,035,581	62,350	926,790	2,419,047	2,108,791	31%
212 Dept of Community Investment Grants	8,976,541	318,685	1,238,210	1,547,453	7,738,331	14%
216 Police State Seizures	22,117	32	21,506	1,480	611	97%
217 Gift, Donation, Bequest	619,966	35,460	473,317	596,775	146,649	76%
218 Police Curfew Violations	1,158	3	66	585	1,092	6%
219 Unsafe Building	123,032	2,152	29,430	39,322	93,602	24%
220 Law Enforcement Continuing Education	262,907	17,767	145,929	173,584	116,978	56%
221 Rental Units Regulation	342,217	277	3,199	173,000	339,018	1%
227 Loss Recovery	5,536	81	2,052	4,053	3,484	37%
230 Code Enforcement Fund	4,000,500	212,544	1,530,992	2,908,954	2,469,508	38%
249 Local Income Tax - Public Safety	9,424,386	758,698	6,380,730	6,805,933	3,043,656	68%
251 Local Road & Street	2,310,992	87,925	1,728,603	1,201,376	582,389	75%
257 LOIT Special Distribution	2,940	48	2,695	1,555	245	92%
258 Human Rights Federal Grant	147,425	70	14,476	7,922	132,949	10%
263 American Rescue Plan	29,520,024	5,788	29,503,688	-	16,335	100%
264 COVID-19 Response	2,517,368	171,615	1,241,083	755,321	1,276,285	49%
265 Local Road & Bridge Grant	2,145,182	650,134	1,585,934	2,208,513	559,248	74%
266 MVH Restricted Fund	3,050,287	210,078	2,100,317	1,898,528	949,970	69%
273 Morris PAC / Palais Royale Marketing	6,078	15	2,154	2,843	3,924	35%
274 Morris PAC Self-Promotion	66,737	2,683	10,317	20,800	56,420	15%
280 Police Block Grants	56	1	20	27	36	35%
289 Haz-Mat	10,376	6	134	186	10,242	1%
291 Indiana River Rescue	95,192	1,368	49,612	54,269	45,580	52%
292 Police Grants	-	-	-	-	-	0%
294 Regional Police Academy	28,000	104	20,181	10,098	7,819	72%
295 COPS MORE Grant	109,415	685	106,356	186,443	3,059	97%
299 Police Federal Drug Enforcement	25,883	56,343	58,040	657	(32,157)	224%
404 Local Income Tax - Certified Shares	13,731,008	1,181,017	9,443,327	12,163,095	4,287,681	69%
408 Local Income Tax - Economic Development	14,521,586	1,053,517	9,912,575	9,967,274	4,609,011	68%
410 Urban Development Action Grant	22,568	5	9,900	15,922	12,668	44%
655 Project ReLeaf	454,831	37,802	317,295	301,361	137,536	70%
705 Police K-9 Unit	25	0	12	16	13	46%
730 City Cemetery	160	6	144	198	16	90%
731 Bowman Cemetery	6,392	93	2,262	3,112	4,130	35%
754 Industrial Revolving Fund	7,933,001	288,627	2,419,656	162,068	5,513,345	31%
Total Special Revenue Funds	127,589,009	6,273,562	84,645,583	61,213,177	42,943,423	66%
Debt Service Fund						
312 2017 Parks Bond Debt Service	1,151,450	-	655,479	630,897	495,971	57%
350 2018 Fire Station #9 Bond Debt Service	345,307	-	345,306	341,231	1	100%
672 Century Center Energy Conservation Debt Svc	408,266	53	315,991	273,131	92,275	77%
752 South Bend Redevelopment Authority	2,870,500	3	2,668,550	2,673,804	201,950	93%
755 South Bend Building Corporation	11,428,022	9	11,424,073	2,648,444	3,949	100%
756 2015 Smart Streets Bond Debt Service	1,719,500	10	1,716,062	1,716,840	3,438	100%
757 2015 Parks Bond Debt Service	378,007	31,193	251,266	253,764	126,741	66%
760 2017 Eddy Street Commons Bond Debt Service	1,921,979	16	1,916,100	1,392,188	5,879	100%
Total Debt Service Funds	20,223,031	31,284	19,292,828	9,930,301	930,204	95%

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
Capital Funds						
287	1,924,964	1,599	1,278,638	3,247,608	646,326	66%
401	30,351	1	52	120	30,299	0%
406	447,997	42	282,366	258,494	165,631	63%
407	258,606	124	105,262	129,977	153,344	41%
412	552,495	277,432	552,418	507,535	77	100%
416	67,175	2,662	10,180	198,097	56,995	15%
450	8,450	2,078	7,322	4,372	1,128	87%
451	1,550	62	1,504	2,336	46	97%
453	-	-	-	293	-	0%
455	8,619,026	1,536	8,614,895	-	4,131	100%
471	30,000	983	26,421	58,190	3,579	88%
750	20	1	12	676	8	58%
759	1	0	1	11	-	87%
Total Capital Funds	11,940,635	286,520	10,879,070	4,407,711	1,061,564	91%
Enterprise Funds						
288	-	-	-	11,113	-	0%
600	1,804,527	146,646	1,009,967	878,033	794,560	56%
601	971,568	79,462	630,590	600,601	340,978	65%
610	5,553,290	510,804	4,130,525	3,812,445	1,422,765	74%
611	1,065,278	2	663,068	1,268,745	402,210	62%
620	20,808,207	2,001,884	14,281,927	13,907,450	6,526,280	69%
622	3,642,877	296,042	2,427,145	2,819,373	1,215,732	67%
624	17,381	250	6,069	8,603	11,312	35%
625	1,535,817	126,095	1,009,417	818,809	526,400	66%
626	20,000	274	6,638	9,544	13,362	33%
629	41,884	573	13,914	36,372	27,970	33%
640	673,403	55,461	480,899	457,939	192,504	71%
641	38,514,286	3,315,681	27,209,368	24,805,893	11,304,918	71%
642	6,272,792	517,576	4,293,075	8,493,502	1,979,717	68%
643	75,112	1,092	26,516	37,010	48,596	35%
649	7,710,104	642,227	5,145,155	7,864,739	2,564,949	67%
653	65,000	34	237	20,696	64,763	0%
654	5,578	159	3,493	3,416	2,085	63%
667	1,095,169	86,860	795,705	694,627	299,464	73%
670	3,461,335	113,493	1,369,432	1,198,135	2,091,903	40%
671	200	8	65	1,898	135	33%
Total Enterprise Funds	93,333,808	7,894,623	63,503,205	67,748,944	29,830,603	68%
Internal Service Funds						
222	8,825,750	741,716	4,854,794	4,722,991	3,970,956	55%
224	105,050	1,472	76,155	146,481	28,895	72%
226	3,355,570	273,170	2,247,890	3,529,684	1,107,680	67%
278	13,766	775	8,266	7,801	5,500	60%
279	10,216,849	782,673	7,146,453	4,599,877	3,070,396	70%
711	16,929,491	1,485,561	11,573,485	10,891,242	5,356,006	68%
713	20,754	1,687	14,253	5,462	6,501	69%
714	258,254	18,673	161,808	156,878	96,446	63%
Total Internal Service Funds	39,725,484	3,305,726	26,083,104	24,060,415	13,642,380	66%
Fiduciary Funds						
701	4,106,550	19	2,053,399	2,164,310	2,053,151	50%
702	5,966,089	8	2,982,417	3,068,119	2,983,672	50%
Total Fiduciary Funds	10,072,639	27	5,035,816	5,232,430	5,036,823	50%
Total City Controlled Funds	374,452,751	20,236,472	254,746,427	213,784,923	119,706,321	68%

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324	TIF - River West Development Area (Airport)	17,742,134	6,015	11,469,546	9,748,252	6,272,588 65%
422	TIF - West Washington	293,763	260	218,908	137,912	74,855 75%
429	TIF - River East Development Area (NE Dev)	3,268,890	75,962	3,185,283	1,746,507	83,607 97%
430	TIF - Southside Development Area #1	1,908,651	2,632	1,533,473	2,044,565	375,178 80%
435	TIF - Douglas Road	370,150	33	91,935	962	278,215 25%
436	TIF - River East Residential Area (NE Res)	5,795,440	567	3,508,444	2,948,857	2,286,996 61%
	Total Tax Increment Financing Funds	29,379,028	85,469	20,007,588	16,627,055	9,371,439 68%
Redevelopment Funds						
433	Redevelopment General	1,179,844	459	14,096	628,521	1,165,748 1%
439	Certified Technology Park	139	2	53	73	86 38%
452	2018 TIF Park Bond Capital	13,875	495	12,279	23,116	1,596 88%
454	Airport Urban Enterprise Zone	4,209	81	1,953	2,703	2,256 46%
	Total Redevelopment Funds	1,198,067	1,037	28,380	654,413	1,169,686 2%
Debt Service Funds						
315	Airport 2003 Debt Reserve	40,000	205	4,970	6,937	35,030 12%
328	SBCDA 2003 Debt Reserve	50,000	342	8,309	11,598	41,691 17%
351	2018 TIF Park Bond Debt Service	5,725	203	4,928	6,822	797 86%
352	2019 South Shore Double Tracking Debt Service	1,036,502	1	1,036,503	488,184	(1) 100%
353	2020 TIF Library Bond Debt Service Reserve	15	1	11	-	4 72%
	Total Debt Service Funds	1,132,242	753	1,054,721	513,541	77,521 93%
	Total Redevelopment Commission Funds	31,709,337	87,259	21,090,690	17,795,010	10,618,647 67%
	Grand Total	406,162,088	20,323,731	275,837,116	231,579,933	130,324,968 68%

City of South Bend
Monthly Fund Financials
Expenditure Summary
August 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*
City Controlled Funds							
101 General Fund	74,429,285	5,260,023	45,586,591	43,445,033	1,148,189	27,694,504	63%
Special Revenue Funds							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	16,628,897	1,280,650	10,298,580	10,738,961	808,635	5,521,682	67%
202 Motor Vehicle Highway	11,022,269	995,343	7,572,047	5,315,563	850,435	2,599,788	76%
209 Studebaker-Oliver Revitalizing Grants	59,671	3,973	57,603	229,340	574	1,493	97%
210 Economic Development State Grants	672,694	1,482	51,703	72,708	116,002	504,989	25%
211 Department of Community Investment (DCI)	4,139,650	265,041	2,225,542	1,793,715	329,263	1,584,845	62%
212 Dept of Community Investment Grants	9,006,825	112,255	1,241,854	1,667,995	2,539,819	5,225,152	42%
216 Police State Seizures	97,043	-	71,043	31,753	-	26,000	73%
217 Gift, Donation, Bequest	861,593	60,681	346,201	323,967	250,572	264,821	69%
218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
219 Unsafe Building	113,805	1,100	96,996	97,982	9,670	7,139	94%
220 Law Enforcement Continuing Education	397,330	24,310	309,809	130,450	62,727	24,795	94%
221 Rental Units Regulation	368,577	10,014	116,186	118,239	26,850	225,541	39%
227 Loss Recovery	69,630	-	69,630	126,896	-	-	100%
230 Code Enforcement Fund	4,090,425	273,721	2,301,234	2,236,488	67,656	1,721,535	58%
249 Local Income Tax - Public Safety	9,618,013	813,534	6,220,725	5,721,982	-	3,397,288	65%
251 Local Road & Street	4,829,250	223,088	2,440,134	2,263,559	1,072,931	1,316,185	73%
257 LOIT Special Distribution	209,463	-	23,927	47,699	85,536	100,000	52%
258 Human Rights Federal Grant	282,833	15,161	160,808	138,697	8,333	113,692	60%
263 American Rescue Plan	-	-	81,748	-	-	(81,748)	0%
264 COVID-19 Response	3,691,004	81,757	2,673,028	1,727,843	1,290,376	(272,399)	107%
265 Local Road & Bridge Grant	3,420,585	-	1,138,240	175,126	1,552,904	729,441	79%
266 MVH Restricted Fund	3,498,213	271,682	1,684,529	1,241,435	1,031,785	781,899	78%
273 Morris PAC / Palais Royale Marketing	29,984	832	4,160	832	5,824	20,000	33%
274 Morris PAC Self-Promotion	115,000	-	-	1,100	-	115,000	0%
280 Police Block Grants	-	-	-	-	-	-	0%
289 Haz-Mat	10,000	-	-	-	-	10,000	0%
291 Indiana River Rescue	92,300	9,797	43,353	12,167	13,778	35,169	62%
292 Police Grants	-	-	-	-	-	-	0%
294 Regional Police Academy	17,250	-	-	3,057	-	17,250	0%
295 COPS MORE Grant	175,151	12,300	76,978	285,026	82,483	15,690	91%
299 Police Federal Drug Enforcement	28,500	-	-	31,000	-	28,500	0%
404 Local Income Tax - Certified Shares	15,086,396	711,610	6,714,245	10,293,598	1,682,629	6,689,521	56%
408 Local Income Tax - Economic Development	17,177,250	514,959	4,887,703	8,001,293	4,229,263	8,060,284	53%
410 Urban Development Action Grant	24,000	-	18,000	30,000	-	6,000	75%
655 Project ReLeaf	634,287	44,990	359,652	230,135	-	274,635	57%
705 Police K-9 Unit	-	-	-	-	-	-	0%
730 City Cemetery	-	-	-	-	-	-	0%
731 Bowman Cemetery	-	-	-	-	-	-	0%
754 Industrial Revolving Fund	7,488,560	1,025,490	2,311,879	58,765	18,258	5,158,423	31%
Total Special Revenue Funds	113,957,449	6,753,770	53,597,536	53,147,371	16,136,304	44,223,610	61%
Debt Service Fund							
312 2017 Parks Bond Debt Service	1,189,193	-	1,189,190	1,172,965	-	3	100%
350 2018 Fire Station #9 Bond Debt Service	345,307	-	345,306	341,231	-	1	100%
672 Century Center Energy Conservation Debt Svc	406,711	-	203,185	205,388	-	203,526	50%
752 South Bend Redevelopment Authority	2,858,669	1,231,478	2,827,906	2,830,663	-	30,763	99%
755 South Bend Building Corporation	12,035,889	1,078,392	12,030,890	2,627,585	-	4,999	100%
756 2015 Smart Streets Bond Debt Service	1,712,819	856,584	1,712,469	1,712,694	-	350	100%
757 2015 Parks Bond Debt Service	374,382	188,866	374,381	381,131	-	1	100%
760 2017 Eddy Street Commons Bond Debt Service	1,710,875	966,375	1,710,875	1,390,625	-	-	100%
Total Debt Service Funds	20,633,845	4,321,695	20,394,202	10,662,281	-	239,643	99%

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

City of South Bend
Monthly Fund Financials
Expenditure Summary
August 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*
Capital Funds							
287 Fire Department Capital	3,686,776	608,300	2,043,385	2,494,741	1,100,503	542,888	85%
401 Coveleski Stadium Capital	30,000	-	3,533	14,353	715	25,752	14%
406 Cumulative Capital Development	397,118	-	238,966	367,810	1,419	156,733	61%
407 Cumulative Capital Improvement	262,145	21,845	174,765	166,668	-	87,380	67%
412 Major Moves Construction	747,059	-	55,896	794,091	241,163	450,000	40%
416 Morris Performing Arts Center Capital	51,625	30,880	116,824	101,871	63,053	(128,251)	348%
450 Palais Royale Historic Preservation	35,000	-	-	34,160	-	35,000	0%
451 2018 Fire Station #9 Bond Capital	-	-	-	89,311	-	-	0%
453 2018 Zoo Bond Capital	-	-	-	49,286	-	-	0%
455 2021 Infrastructure Bond Capital	8,601,026	649,900	1,453,550	-	4,836,477	2,310,999	73%
471 2017 Parks Bond Capital	5,459,738	336,513	1,290,007	1,730,797	2,953,686	1,216,045	78%
750 Equipment/Vehicle Leasing	-	-	-	669,482	-	-	0%
759 2017 Eddy Street Commons Bond Capital	25,681	-	-	2,208,448	-	25,681	0%
Total Capital Funds	19,296,168	1,647,438	5,376,926	8,721,017	9,197,016	4,722,227	76%
Enterprise Funds							
288 Emergency Medical Services Operating	707,215	-	607,079	105,202	-	100,136	86%
600 Consolidated Building Fund	1,669,946	109,968	1,034,582	1,020,416	943	634,421	62%
601 Parking Garages	1,240,895	22,064	336,130	997,293	21,988	882,777	29%
610 Solid Waste Operations	6,789,740	544,923	4,459,278	4,307,818	264,480	2,065,981	70%
611 Solid Waste Capital	1,440,255	-	676,175	808,734	20,865	743,215	48%
620 Water Works Operations	22,233,330	1,614,323	13,227,163	13,824,715	976,798	8,029,369	64%
622 Water Works Capital	6,264,442	102,613	820,507	583,148	1,786,089	3,657,847	42%
624 Water Works Customer Deposit	17,381	250	6,069	13,830	-	11,312	35%
625 Water Works Sinking (Debt Service)	1,535,817	633	210,780	229,946	-	1,325,037	14%
626 Water Works Bond Reserve	20,000	273	6,635	-	-	13,365	33%
629 Water Works Operations & Maintenance Reserve	41,884	573	13,914	31,225	-	27,970	33%
640 Sewer Repair Insurance	860,002	64,126	508,299	589,658	-	351,703	59%
641 Sewage Works Operations	46,284,962	2,979,332	26,582,360	32,390,712	2,706,141	16,996,461	63%
642 Sewage Works Capital	13,278,180	1,168,615	4,072,906	3,144,074	4,705,017	4,500,257	66%
643 Sewage Works Operations & Maintenance Reserve	75,112	1,092	26,516	59,598	-	48,596	35%
649 Sewage Sinking (Debt Service)	7,694,771	-	758,683	854,395	-	6,936,088	10%
653 Sewage Debt Service Reserve	-	-	-	-	-	-	0%
654 Sewage Works Customer Deposit	5,578	159	3,493	5,094	-	2,085	63%
667 Storm Sewer Fund	1,789,594	3,434	313,312	28,768	254,383	1,221,899	32%
670 Century Center Operations	4,233,454	223,544	1,728,194	1,701,175	12,441	2,492,819	41%
671 Century Center Capital	-	-	-	-	-	-	0%
Total Enterprise Funds	116,182,558	6,835,922	55,392,076	60,695,803	10,749,146	50,041,338	57%
Internal Service Funds							
222 Central Services	8,855,897	742,278	5,393,925	4,653,224	13,261	3,448,711	61%
224 Central Services Capital	128,212	-	100,904	141,992	3,598	23,710	82%
226 Liability Insurance	4,792,282	110,375	2,560,600	3,256,206	298,203	1,933,479	60%
278 Police Take Home Vehicle	50,000	-	270	55,972	-	49,730	1%
279 IT / Innovation / 311 Call Center	11,078,601	790,485	5,753,777	5,653,158	1,959,294	3,365,530	70%
711 Self-Funded Employee Benefits	18,740,402	1,140,288	10,233,831	9,586,668	623,574	7,882,997	58%
713 Unemployment Compensation	55,000	12,295	60,650	80,489	-	(5,650)	110%
714 Parental Leave Fund	253,846	29,546	111,203	76,037	-	142,643	44%
Total Internal Service Funds	43,954,241	2,825,267	24,215,161	23,503,746	2,897,930	16,841,150	62%
Fiduciary Funds							
701 Fire Pension	4,496,259	341,914	2,752,493	2,833,165	-	1,743,766	61%
702 Police Pension	6,057,740	487,371	4,000,642	4,206,040	-	2,057,098	66%
Total Fiduciary Funds	10,553,999	829,284	6,753,135	7,039,205	-	3,800,864	64%
Total City Controlled Funds	399,007,545	28,473,398	211,315,627	207,214,457	40,128,585	147,563,336	63%

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

City of South Bend
Monthly Fund Financials
Expenditure Summary
August 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*
Redevelopment Commission Controlled Funds							
Tax Increment Financing Funds							
324	TIF - River West Development Area (Airport)	27,935,104	494,672	12,582,960	16,576,972	5,647,842	9,704,303 65%
422	TIF - West Washington	358,843	-	22,383	128,958	248,263	88,196 75%
429	TIF - River East Development Area (NE Dev)	6,416,913	132,313	721,165	2,824,190	2,481,003	3,214,745 50%
430	TIF - Southside Development Area #1	6,643,516	46,600	775,312	112,782	1,514,465	4,353,739 34%
435	TIF - Douglas Road	90,283	-	14,800	95,143	1,308	74,175 18%
436	TIF - River East Residential Area (NE Res)	5,597,031	260,014	5,565,337	4,357,453	-	31,694 99%
	Total Tax Increment Financing Funds	47,041,690	933,599	19,681,958	24,095,499	9,892,881	17,466,852 63%
Redevelopment Funds							
433	Redevelopment General	1,113,297	2,800	595,805	538,982	357,889	159,602 86%
439	Certified Technology Park	-	-	-	-	-	- 0%
452	2018 TIF Park Bond Capital	2,578,007	75	132,254	1,121,402	2,265,545	180,208 93%
454	Airport Urban Enterprise Zone	-	-	-	-	-	- 0%
	Total Redevelopment Funds	3,691,303	2,875	728,059	1,660,383	2,623,435	339,810 91%
Debt Service Funds							
315	Airport 2003 Debt Reserve	40,000	205	4,970	11,171	-	35,030 12%
328	SBCDA 2003 Debt Reserve	50,000	342	8,309	18,677	-	41,691 17%
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	- 0%
352	2019 South Shore Double Tracking Debt Service	1,027,750	514,875	1,027,750	517,313	-	- 100%
353	2020 TIF Library Bond Debt Service Reserve	-	-	11	-	-	(11) 0%
	Total Debt Service Funds	1,117,750	515,422	1,041,041	547,161	-	76,710 93%
	Total Redevelopment Commission Funds	51,850,743	1,451,895	21,451,057	26,303,044	12,516,316	17,883,370 66%
	Grand Total	450,858,288	29,925,293	232,766,684	233,517,501	52,644,901	165,446,706 63%

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

City of South Bend
Revenue by Type Report

Period Ending: August 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Taxes															
Property Taxes															
Civil City	-	-	-	-	-	30,837,463	-	-	-	-	-	-	30,837,463	50,060,205	62%
TIF Districts	-	-	-	-	-	17,986,621	-	-	-	-	-	-	17,986,621	27,016,823	67%
Sub Total	-	-	-	-	-	48,824,084	-	-	-	-	-	-	48,824,084	77,077,028	63%
Local Income Tax															
LIT Certified Shares	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	-	-	-	-	8,608,570	12,912,855	67%
LIT for Economic Development	1,059,543	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	-	-	-	-	8,401,765	12,714,514	66%
LIT for Public Safety	757,860	757,860	757,860	757,860	757,860	757,860	757,860	757,860	-	-	-	-	6,062,878	9,094,317	67%
LIT for Redevelopment	92	92	92	92	92	92	92	92	-	-	-	-	733	1,099	67%
LIT Additional - Supplemental Distrib	-	-	-	-	1,131,137	-	-	-	-	-	-	-	1,131,137	1,131,137	100%
Sub Total	2,893,565	2,882,911	2,882,911	2,882,911	4,014,048	2,882,911	2,882,911	2,882,911	-	-	-	-	24,205,082	35,853,922	68%
Total Taxes	2,893,565	2,882,911	2,882,911	2,882,911	4,014,048	51,706,996	2,882,911	2,882,911	-	-	-	-	73,029,166	112,930,950	65%
Intergovernmental Revenue															
St Joseph County (Remitted by)															
Auto Excise Tax	-	-	-	-	-	2,014,998	-	-	-	-	-	-	2,014,998	3,821,272	53%
Commercial Vehicle Tax	-	-	-	-	-	462,171	-	-	-	-	-	-	462,171	840,828	55%
Hotel Motel Tax	540,187	-	-	191,500	-	-	318,750	-	-	-	-	-	1,050,437	1,255,937	84%
Sub Total	540,187	-	-	191,500	-	2,477,169	318,750	-	-	-	-	-	3,527,606	5,918,037	60%
State Shared Revenue															
Liquor Excise Tax	-	-	-	-	-	30,773	-	23,542	-	-	-	-	54,315	80,000	68%
Liquor Gallonage Tax	65,691	-	-	61,643	-	-	66,655	-	-	-	-	-	193,988	229,407	85%
Cigarette Tax	-	-	-	-	-	130,102	-	-	-	-	-	-	130,102	288,334	45%
Gasoline Tax	468,382	500,477	521,342	517,482	556,744	536,706	554,993	298,868	-	-	-	-	3,954,994	5,882,500	67%
Wheel Tax	140,003	110,670	174,810	199,428	237,634	195,094	185,497	207,935	-	-	-	-	1,451,071	2,000,000	73%
State Pension Subsidy	-	-	-	-	-	5,029,486	-	-	-	-	-	-	5,029,486	10,051,971	50%
Sub Total	674,076	611,147	696,152	778,553	794,378	5,922,161	807,145	530,344	-	-	-	-	10,813,956	18,532,212	58%
Grants															
Federal Grants	33,327	442,874	542,832	1,305,330	29,691,344	464,112	3,224,504	852,107	-	-	-	-	36,556,429	51,341,651	71%
State Grants	23,785	-	141,622	22,507	48,650	19,599	82,216	28,554	-	-	-	-	366,933	820,238	45%
Sub Total	57,112	442,874	684,454	1,327,837	29,739,994	483,711	3,306,719	880,661	-	-	-	-	36,923,362	52,161,889	71%
Other Intergovernmental															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	5,550	-	-	-	-	3,650	-	-	-	-	-	9,200	68,550	13%
Federal Seized Drug	-	-	-	-	-	-	1,593	56,326	-	-	-	-	57,919	25,000	232%
State Seized Drug	-	808	3,416	8,888	-	3,965	3,626	-	-	-	-	-	20,702	20,702	100%
Sub Total	-	36,358	3,416	8,888	-	3,965	8,868	56,326	-	-	-	-	117,821	144,252	82%
Total Intergovernmental Revenue	1,271,375	1,090,379	1,384,022	2,306,777	30,534,372	8,887,005	4,441,482	1,467,331	-	-	-	-	51,382,744	76,756,390	67%
Licenses & Permits															
Business															
Business Licenses	12,517	21,063	17,002	13,475	16,156	6,566	4,554	3,377	-	-	-	-	94,708	105,391	90%
Taxi Cab Licensing	21	55	55	370	870	-	165	55	-	-	-	-	1,591	2,700	59%
Sub Total	12,538	21,118	17,057	13,845	17,026	6,566	4,719	3,432	-	-	-	-	96,299	108,091	89%
Nonbusiness															
Lawn Parking	-	-	-	-	-	589	1,718	2,754	-	-	-	-	5,061	10,000	51%
Engineering	3,150	13,280	11,460	17,265	7,725	5,395	18,360	9,800	-	-	-	-	86,435	127,000	68%
Right-of-Way Closures	-	-	250	250	175	575	175	250	-	-	-	-	1,675	3,000	56%
Park Food Sales Permit	-	-	-	-	30	28	-	86	-	-	-	-	144	58	249%
Fire Dept-Building Plan Review	706	1,133	2,656	1,856	2,013	2,229	3,064	3,451	-	-	-	-	17,108	24,000	71%
Building Department	124,091	85,198	129,678	124,315	142,613	138,393	107,590	145,890	-	-	-	-	997,768	1,771,452	56%
SBARC - Pet Licenses	2,820	3,055	4,655	5,485	2,745	4,860	4,550	4,095	-	-	-	-	32,265	31,200	103%
Sub Total	130,767	102,666	148,699	149,171	155,301	152,069	135,457	166,326	-	-	-	-	1,140,456	1,966,710	58%
Total Licenses & Permits	143,305	123,784	165,756	163,015	172,326	158,635	140,176	169,758	-	-	-	-	1,236,755	2,074,801	60%

City of South Bend
Revenue by Type Report

Period Ending: August 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
General Government															
Plan Commission Charges	-	350	650	350	500	250	250	300	-	-	-	-	2,650	4,100	65%
Copies of Public Records	-	-	-	-	-	-	-	216	-	-	-	-	216	1,200	18%
Blueprints/Copies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Historic Preserv Certificate of Approval	60	120	180	340	140	200	240	220	-	-	-	-	1,500	1,920	78%
IT Services	-	-	-	-	-	-	47,379	-	-	-	-	-	47,379	47,379	100%
Sub Total	60	470	830	690	640	450	47,869	736	-	-	-	-	51,745	54,599	95%
Public Safety															
Accident Report Copies	5,986	6,349	7,126	7,489	6,463	6,683	5,967	4,382	-	-	-	-	50,445	89,000	57%
Gun Permit Applications	6,641	4,758	6,790	7,082	4,102	3,670	1,034	-	-	-	-	-	34,077	45,000	76%
Traffic Signal Maintenance	13,457	13,457	-	73,065	47,908	13,457	-	-	-	-	-	-	161,345	224,670	72%
EMS Special Event Coverage	-	-	-	-	30,990	28,508	-	1,575	-	-	-	-	61,073	150,000	41%
Regional Academy Tuition	-	8,400	1,950	7,600	1,500	-	-	75	-	-	-	-	19,525	25,000	78%
River Rescue School Tuition	31,850	-	-	450	-	10,400	2,700	1,300	-	-	-	-	46,700	90,000	52%
Fire Training Center Tuition	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Emergency Medical Service	218,556	219,951	220,674	280,859	315,800	329,252	378,931	478,791	-	-	-	-	2,442,815	3,000,000	81%
Medicaid Reimbursements	-	-	-	590,368	-	-	-	-	-	-	-	-	590,368	443,000	133%
EMS for County	-	476,340	-	158,780	158,780	158,780	317,560	-	-	-	-	-	1,270,240	1,837,850	69%
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Police Special Event Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Crime Lab Services	813	2,369	1,963	1,400	450	1,438	3,225	325	-	-	-	-	11,981	10,000	120%
EMS Late Payment Interest	-	1,979	1,191	1,147	586	1,932	742	4,905	-	-	-	-	12,481	15,000	83%
Misc Revenue	-	-	-	-	-	-	-	(1,500)	-	-	-	-	(1,500)	500	-300%
Sub Total	277,303	733,603	239,819	1,128,113	566,580	554,120	710,159	489,853	-	-	-	-	4,699,550	6,005,020	78%
Highways & Streets															
Sale of Signs/Materials	-	-	-	-	-	-	276	-	-	-	-	-	276	5,000	6%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Sub Total	-	-	-	-	-	-	276	-	-	-	-	-	276	8,000	3%
Culture & Recreation															
Morris Performing Arts Center	1,293	-	-	8,004	24,513	144,861	20,353	25,016	-	-	-	-	224,040	835,000	27%
Palais Royale Ballroom	14,903	5,530	21,902	7,256	5,852	9,567	11,147	12,171	-	-	-	-	88,328	150,400	59%
Parks & Recreation	197,197	107,814	228,135	233,107	301,986	379,768	407,208	402,653	-	-	-	-	2,257,867	2,731,450	83%
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Century Center	15,521	12,117	123,098	45,048	126,096	105,626	114,502	101,224	-	-	-	-	643,232	2,650,000	24%
Sub Total	228,914	125,460	373,136	293,415	458,446	639,822	553,211	541,064	-	-	-	-	3,213,468	6,396,850	50%
Health - Animal Care & Control															
Pet Impound Reclaim Fee	210	145	405	945	525	610	655	720	-	-	-	-	4,215	6,300	67%
Pet Adoption Fees	1,386	1,707	1,110	2,044	1,044	2,188	1,490	1,659	-	-	-	-	12,628	32,000	39%
Pick Up Fees	40	-	-	50	120	80	143	80	-	-	-	-	513	550	93%
Pet Micro Chipping	300	110	320	580	340	460	300	520	-	-	-	-	2,930	3,325	88%
Vet Expenses	190	65	247	630	288	317	369	497	-	-	-	-	2,603	2,025	129%
Pet Euthanasia	20	20	20	20	20	20	20	20	-	-	-	-	120	-	NA
Animal Surrenders	460	280	1,000	880	720	490	760	930	-	-	-	-	5,520	8,000	69%
Cremation	348	-	51	178	483	43	178	435	-	-	-	-	1,716	525	327%
Rabies Specimin Prep	-	-	60	-	30	60	-	120	-	-	-	-	270	525	51%
Boarding	-	-	-	-	-	1,038	380	305	-	-	-	-	1,723	-	NA
Sub Total	2,954	2,327	3,213	5,327	3,570	5,286	4,295	5,266	-	-	-	-	32,238	53,250	61%

City of South Bend
Revenue by Type Report

Period Ending: August 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Other															
DCI Staff Contracts	6,500	485,527	121,664	50,732	54,770	105,275	45,297	46,679	-	-	-	-	916,444	1,374,146	67%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	102,331	62,416	73,522	81,091	57,128	77,322	68,892	74,042	-	-	-	-	596,743	900,000	66%
Parking-Century Center	1,280	1,125	14,860	3,460	5,355	5,815	4,370	6,640	-	-	-	-	42,905	100,000	43%
Central Services-Internal Customers	498,636	475,798	630,557	540,064	482,750	622,627	561,956	663,868	-	-	-	-	4,476,256	7,931,504	56%
Central Services-External Customers	18,366	29,893	29,647	-	58,183	33,157	34,436	31,108	-	-	-	-	234,789	674,199	35%
Employee & Employer Assessments	1,350,100	1,325,420	1,353,323	1,332,060	1,345,076	1,318,837	1,328,730	1,341,888	-	-	-	-	10,695,433	16,298,231	66%
Sub Total	1,977,212	2,380,179	2,223,573	2,007,407	2,003,261	2,163,033	2,043,680	2,164,226	-	-	-	-	16,962,570	27,313,080	62%
Sanitation															
Trash Collection/Residential	566,808	444,281	437,845	438,116	438,472	440,593	441,431	442,582	-	-	-	-	3,650,128	4,473,200	82%
Trash Collection/Commercial	12,966	9,090	9,055	9,248	9,259	9,237	9,292	9,314	-	-	-	-	77,461	92,987	83%
Trash Collection/Apt 2 Units	4,648	3,825	3,639	3,777	3,808	3,738	3,785	3,788	-	-	-	-	31,008	44,200	70%
Trash Collection/Apt 3 Units	2,329	1,742	1,706	1,706	1,740	1,818	1,774	1,799	-	-	-	-	14,614	21,100	69%
Trash Collection/Apt 4 Units	2,485	2,166	2,134	2,111	2,104	2,106	2,106	2,139	-	-	-	-	17,351	24,000	72%
Trash Collection/Seniors	17,551	96	300	258	228	228	236	122	-	-	-	-	19,021	340,000	6%
Trash Collection/Special Pickup	2,700	1,760	2,638	3,080	1,880	3,240	3,020	3,240	-	-	-	-	21,558	32,000	67%
Trash Collection/Yard Waste Pickup	-	-	90	130	20	40	310	170	-	-	-	-	760	250	304%
Misc/Additional Trash Totes	15,049	(1,344)	(441)	86	(303)	(342)	(178)	(218)	-	-	-	-	12,309	162,000	8%
Misc/Return Trip Customer Error	2,525	1,530	1,730	1,110	880	1,040	1,180	1,200	-	-	-	-	11,195	5,000	224%
Misc/Contamination Fee	-	-	-	10	200	210	620	460	-	-	-	-	1,500	500	300%
Misc/Tote Replacement Fee	400	300	400	250	334	624	718	1,150	-	-	-	-	4,176	3,000	139%
Misc/Trash Start Fee	5,104	2,810	3,570	4,100	3,960	5,710	4,290	4,180	-	-	-	-	33,724	48,000	70%
Misc/Yard Waste Totes	-	-	2	35,442	36,624	37,672	38,954	40,879	-	-	-	-	189,572	260,000	73%
Sub Total	632,564	466,256	462,668	499,424	499,208	505,913	507,537	510,804	-	-	-	-	4,084,375	5,506,237	74%
Utilities - Water															
Metered Sales/Residential	899,835	604,003	651,414	621,685	646,183	803,793	785,485	770,000	-	-	-	-	5,782,397	7,994,505	72%
Metered Sales/Commercial	245,452	172,629	187,410	189,675	188,311	205,825	223,460	196,527	-	-	-	-	1,609,289	2,536,515	63%
Metered Sales/Industrial	35,083	18,277	43,275	27,680	29,198	31,816	33,690	33,881	-	-	-	-	252,899	485,540	52%
Metered Sales/Multi Family	131,843	96,662	108,130	106,551	99,960	109,094	109,309	100,853	-	-	-	-	862,403	1,211,773	71%
Bulk Sales/Olive St	29	29	-	-	-	-	-	-	-	-	-	-	58	7,000	1%
Metered Sales/Institution	13,811	10,230	9,261	9,961	10,460	11,217	12,294	11,845	-	-	-	-	89,078	131,355	68%
Public Fire Protection	256,006	218,316	216,704	264,338	215,048	118,769	216,270	216,885	-	-	-	-	1,722,336	2,553,185	67%
Private Fire Protection	(2,112)	37,839	38,077	37,978	37,755	37,612	38,151	38,482	-	-	-	-	263,782	480,120	55%
Sales to Public Authorities	39,481	34,170	32,054	28,557	31,920	42,977	48,805	51,065	-	-	-	-	309,029	282,805	109%
Irrigation Sales	14,502	3,152	1,548	8,995	145,954	282,587	301,760	302,453	-	-	-	-	1,060,951	1,354,840	78%
Other Water/Misc Service	18,645	9,884	13,544	14,714	35,316	26,612	23,185	20,857	-	-	-	-	162,757	465,500	35%
Backflow Prevention Insp.	17,675	22,725	20,275	10,125	6,750	13,075	11,050	13,650	-	-	-	-	115,325	159,200	72%
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	375	150	75	-	-	-	-	2,175	5,000	44%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	44,000	0%
Water Leak Insurance	119,606	89,335	88,159	88,064	88,074	88,284	88,332	88,380	-	-	-	-	738,234	1,041,115	71%
System Development Fee	444	62,423	3,001	7,703	14,971	5,993	30,788	2,146	-	-	-	-	127,467	210,000	61%
Sub Total	1,791,649	1,379,824	1,413,660	1,416,551	1,550,424	1,778,028	1,922,729	1,847,099	-	-	-	-	13,099,963	18,978,653	69%

City of South Bend
Revenue by Type Report

Period Ending: August 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Utilities - Sewage															
Metered Sales/Residential	2,306,914	1,744,705	1,735,503	1,713,690	1,719,599	1,756,843	1,756,066	1,703,036	-	-	-	-	14,436,356	19,280,912	75%
Metered Sales/Commercial	722,542	628,267	567,277	602,329	624,001	629,819	661,299	651,803	-	-	-	-	5,087,336	7,285,095	70%
Metered Sales/Industrial	364,003	464,185	406,552	419,021	489,756	419,914	410,283	447,865	-	-	-	-	3,421,579	5,194,000	66%
Metered Sales/Multi Family	297,204	257,940	262,684	254,823	256,118	259,014	256,143	240,759	-	-	-	-	2,084,685	3,031,160	69%
Metered Sales/Institution	32,407	25,676	26,010	25,117	25,884	27,299	28,214	26,460	-	-	-	-	217,068	288,120	75%
Sales to Public Authority	90,872	70,069	76,152	73,872	74,470	93,631	96,638	102,303	-	-	-	-	678,006	1,081,410	63%
Whsl Meter/New Carlisle	22,739	-	-	-	-	-	-	-	-	-	-	-	22,739	245,857	9%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	750	-	-	-	-	-	750	327,195	0%
Dumping Fees	3,903	3,815	1,033	3,605	3,763	2,538	4,025	3,815	-	-	-	-	26,495	22,116	120%
Organic Resources	16,991	150	14,556	6,661	5,675	6,884	9,819	7,264	-	-	-	-	67,999	59,780	114%
Laboratory Service Fees	-	15	-	-	160	-	-	-	-	-	-	-	175	1,500	12%
Discharge Permit Fees	3,500	1,750	-	-	2,500	-	-	1,950	-	-	-	-	9,700	5,500	176%
System Development Fee	1,069	151,503	10,324	18,568	23,754	14,479	70,126	2,113	-	-	-	-	291,936	294,000	99%
Sewer Repair Insurance	65,905	49,318	48,696	48,653	48,436	48,698	48,724	48,763	-	-	-	-	407,193	579,500	70%
Sewer Repair Deductible	10,271	6,217	11,765	7,149	8,249	7,267	6,700	6,300	-	-	-	-	63,918	65,605	97%
Misc Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	194,040	0%
LICAP Assistance Fee	-	-	-	-	-	-	9	73,263	-	-	-	-	73,271	840,000	9%
LICAP Credit (Contra)	-	-	-	-	-	-	-	(30,204)	-	-	-	-	(30,204)	(840,000)	4%
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	86,619	86,884	86,585	-	-	-	-	721,986	1,020,677	71%
Organic Resources-Mulch/Compost	35	-	6,946	12,682	13,460	2,827	3,830	3,908	-	-	-	-	43,689	51,940	84%
Clean Air/ReLeaf	51,483	38,089	37,556	37,531	37,588	37,686	37,703	37,728	-	-	-	-	315,362	451,610	70%
Sub Total	4,118,473	3,520,208	3,290,442	3,309,178	3,419,218	3,393,516	3,477,213	3,413,713	-	-	-	-	27,941,960	39,525,017	71%
Total Charges for Services	9,029,129	8,608,326	8,007,341	8,660,106	8,501,346	9,040,169	9,266,968	8,972,762	-	-	-	-	70,086,146	103,840,706	67%
Fines, Forfeitures, & Fees															
General															
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Bad Checks Fines	11	20	10	12	24	-	24	12	-	-	-	-	113	779	15%
Credit Reports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Court Fees	-	1,344	-	1,322	-	-	-	1,350	-	-	-	-	4,016	10,000	40%
Plan Commission Application Fee	250	2,700	1,600	2,400	2,300	1,600	1,400	800	-	-	-	-	13,050	18,480	71%
Zoning Appeals Application Fee	650	125	700	1,425	1,625	1,675	1,720	550	-	-	-	-	8,470	12,360	69%
Zoning Admin Fees	1,100	750	1,050	1,600	1,300	1,700	1,500	1,850	-	-	-	-	10,850	8,000	136%
Zoning Admin Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Tax Abatement Admin Fees	-	-	2,913	1,956	-	2,211	1,329	-	-	-	-	-	8,409	15,000	56%
Test Filling Fees	50	200	250	200	150	50	200	300	-	-	-	-	1,400	2,000	70%
Econ Dev-CDBG Loan Late Fees	-	-	-	10	-	490	-	-	-	-	-	-	500	500	100%
Sub Total	2,061	5,139	6,523	8,925	5,399	7,726	6,173	4,862	-	-	-	-	46,808	73,119	64%
Code Enforcement															
Vacant Bldg Registration	-	-	-	-	-	-	-	-	-	-	-	-	-	12,900	0%
Landlord Registration Fee	20	5	-	5	-	-	-	10	-	-	-	-	40	-	NA
Rental Unit Safety Fees	-	-	-	-	750	1,500	-	250	-	-	-	-	2,500	100,000	3%
Demolition & Boarding	3,098	4,325	4,317	4,378	1,371	2,470	3,264	2,002	-	-	-	-	25,224	98,200	26%
Collections	449	2,491	2,008	1,250	-	429	13,530	-	-	-	-	-	20,156	3,600	560%
Environmental Violations	24,439	10,500	22,026	14,383	10,002	27,016	24,345	27,569	-	-	-	-	160,280	131,000	122%
Ordinance Violation	650	-	2,900	7,600	2,411	2,210	5,225	8,845	-	-	-	-	29,841	48,400	62%
Animal Ordinance Violation	19,610	28,495	(44,295)	2,017	550	1,096	1,577	787	-	-	-	-	9,837	-	NA
Forfeitures-Civil Penalties	425	1,038	985	10,012	250	2,195	33,866	1,000	-	-	-	-	49,771	121,000	41%
Sub Total	48,690	46,854	(12,058)	39,645	15,333	36,915	81,808	40,463	-	-	-	-	297,650	515,100	58%

City of South Bend
Revenue by Type Report

Period Ending: August 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Fines, Forfeitures, & Fees															
Parking															
Street Parking Fines	2,761	2,432	4,140	6,436	3,815	6,221	4,205	5,540	-	-	-	-	35,551	66,850	53%
Public Safety															
False Alarms Fine	4,173	11,366	3,712	2,023	2,512	4,255	4,607	5,671	-	-	-	-	38,320	100,300	38%
Noise Ordinance	115	95	70	20	2,986	3,074	1,589	6,309	-	-	-	-	14,257	1,000	1426%
Curfew Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Impound Towing Fees	530	620	740	570	610	640	496	680	-	-	-	-	4,886	10,000	49%
Sub Total	4,818	12,081	4,522	2,613	6,108	7,970	6,692	12,660	-	-	-	-	57,463	112,300	51%
Total Fines, Forfeitures, & Fees	58,330	66,506	3,127	57,619	30,655	58,832	98,878	63,525	-	-	-	-	437,470	767,369	57%
Other Income															
Miscellaneous Revenue															
Miscellaneous Revenue	51,848	106,822	37,233	100,461	26,239	24,004	(12,731)	87,197	-	-	-	-	421,073	549,605	77%
Sale of Scrap Metal	3,876	2,116	3,590	1,476	1,623	3,790	7,591	1,457	-	-	-	-	25,519	26,490	96%
Bond Interest Rebate	-	-	-	45,718	-	-	-	-	-	-	-	-	45,718	88,057	52%
Bosch Principal Income	-	-	17,736	-	-	17,869	-	-	-	-	-	-	35,604	69,632	51%
Bosch Interest Income IDFA	-	-	267	-	-	134	-	-	-	-	-	-	401	2,379	17%
Origination Fees	-	-	-	7,750	-	-	-	18,750	-	-	-	-	26,500	7,000	379%
Loan Servicing Fees	8,703	7,908	-	-	-	359	3,000	1,000	-	-	-	-	20,970	17,000	123%
Sub Total	64,427	116,846	58,826	155,405	27,862	46,155	(2,140)	108,404	-	-	-	-	575,785	760,163	76%
Bank Account Interest	247,262	74,427	67,151	385,080	47,893	56,887	425,511	64,320	-	-	-	-	1,368,531	2,682,738	51%
Rental of Property	2,047	20,300	20,761	7,063	23,786	10,832	(637)	10,832	-	-	-	-	94,983	126,103	75%
Donations	548,608	1,502	609,311	994	1,214	388,893	1,406	65,234	-	-	-	-	1,617,163	4,887,786	33%
3rd Party Revenue															
Cable TV Franchise Fees	-	-	162,574	-	169,473	-	-	170,802	-	-	-	-	502,849	700,000	72%
AT&T Franchise Fees	-	-	-	35,160	-	-	-	36,173	-	-	-	-	71,334	135,000	53%
Sub Total	-	-	162,574	35,160	169,473	-	-	206,975	-	-	-	-	574,182	835,000	69%
Total Other Income	862,344	213,075	918,624	583,702	270,229	502,767	424,140	455,764	-	-	-	-	4,230,645	9,291,790	46%
Reimbursements															
Miscellaneous Reimbursements	645	9,160	3,926	(96,588)	5,405	117,425	12,349	21,514	-	-	-	-	73,836	63,117	117%
Insurance Claim	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	0%
IT Services	6,471	6,377	6,471	6,471	6,471	6,471	6,471	6,471	-	-	-	-	51,671	77,647	67%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	0%
Lamppost Program	-	-	-	1,350	1,800	3,500	1,100	-	-	-	-	-	7,750	8,000	97%
Energy Rebates	-	-	-	-	77,120	-	-	-	-	-	-	-	77,120	75,979	102%
Repair Reimbursement	75	-	75	8,604	-	710	75	75	-	-	-	-	9,614	-	NA
Salary/Overtime Reimb	2,574	9,900	8,421	3,140	9,489	46,731	22,400	24,180	-	-	-	-	126,834	387,000	33%
Diesel Tax Rebate	-	-	-	-	-	-	-	14,166	-	-	-	-	14,166	50,000	28%
Pharmacy Rebates	-	340,848	31,192	30,441	198,970	-	30,861	155,732	-	-	-	-	788,043	632,311	125%
Beck's Lake Reimbursement	-	-	8,114	-	-	-	-	-	-	-	-	-	8,114	8,114	100%
EPA Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Total Reimbursements	9,764	366,284	58,200	(46,582)	299,254	174,836	73,257	222,138	-	-	-	-	1,157,149	1,343,968	86%

City of South Bend
Revenue by Type Report

Period Ending: August 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Other Sources															
Interfund Transfers & Fixed Cost Allocations															
Interfund Transfers In	6,435,249	3,433,527	3,548,093	3,444,470	11,274,105	3,459,807	7,594,624	2,993,020	-	-	-	-	42,182,896	56,644,572	74%
PILOT	512,861	512,860	512,860	512,860	512,860	512,860	512,860	512,860	-	-	-	-	4,102,881	6,154,321	67%
Administration Cost Allocation	696,661	696,674	696,674	696,674	696,674	696,674	696,674	696,674	-	-	-	-	5,573,379	8,360,075	67%
IT Cost Allocation	760,815	760,821	760,821	760,821	760,821	760,821	760,821	760,821	-	-	-	-	6,086,562	9,129,846	67%
Liability Insurance Allocation	272,054	272,086	272,086	272,086	272,086	272,086	272,086	272,086	-	-	-	-	2,176,656	3,265,000	67%
Payroll Cost Allocation	206,352	206,348	206,348	206,348	206,348	206,348	206,348	206,348	-	-	-	-	1,650,788	2,506,180	66%
Facilities Management Allocation	10,818	10,797	10,797	10,797	10,797	10,797	10,797	10,797	-	-	-	-	86,397	129,585	67%
Utility Customer Service Mgmt Allocatio	147,022	147,019	147,019	147,019	147,019	147,019	147,019	147,019	-	-	-	-	1,176,155	1,764,231	67%
Sub Total	9,041,832	6,040,132	6,154,698	6,051,075	13,880,710	6,066,412	10,201,229	5,599,625	-	-	-	-	63,035,714	87,953,810	72%
Sale of Assets															
Sale of Capital Assets	-	-	-	-	-	-	-	168,498	-	-	-	-	168,498	13,000	1296%
Sale of Non-Capital Assets	-	-	-	-	-	-	-	9,168	-	-	-	-	9,168	-	NA
Sale of Property	1,000	24,993	-	-	-	-	-	3,105	-	-	-	-	29,099	120,000	24%
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Sub Total	1,000	24,993	-	-	-	-	-	180,771	-	-	-	-	206,765	143,000	145%
Issuance of Debt															
Capital Lease Proceeds	-	-	-	-	-	900,928	-	-	-	-	-	-	900,928	900,928	100%
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%
Sub Total	-	-	-	76,100	8,783,922	900,928	-	-	-	-	-	-	9,760,950	9,760,950	100%
Refunds															
Refunds	273	3,622	5,874	60,359	13,007	(6,469)	259	23,644	-	-	-	-	100,570	77,643	130%
Specific Stop Loss	-	-	-	133,739	3,884	58,968	11,801	6,705	-	-	-	-	215,096	208,391	103%
Utility Receipts Tax Refund	-	-	-	10,695	-	-	-	-	-	-	-	-	10,695	10,695	100%
Sub Total	273	3,622	5,874	204,793	16,891	52,499	12,060	30,349	-	-	-	-	326,361	296,729	110%
Other															
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Interfund Loan - Principal Income	6,000	211,261	-	6,000	-	250,000	6,000	215,776	-	-	-	-	695,037	701,038	99%
Interfund Loan - Interest Income	-	35,403	-	-	-	-	-	30,888	-	-	-	-	66,291	66,291	100%
Other Loan - Principal Income	429	5,931	611	2,922	443	4,875	5,261	1,068	-	-	-	-	21,539	31,996	67%
Other Loan - Interest Income	-	-	-	417	97,760	1,631	33,511	31,065	-	-	-	-	164,384	202,300	81%
Sub Total	6,429	252,595	611	9,339	98,202	256,506	44,772	278,797	-	-	-	-	947,251	1,001,625	95%
Total Other Sources	9,049,534	6,321,342	6,161,183	6,341,306	22,779,725	7,276,346	10,258,062	6,089,543	-	-	-	-	74,277,041	99,156,114	75%
Revenue Total	23,317,346	19,672,607	19,581,165	20,948,855	66,601,955	77,805,585	27,585,873	20,323,731	-	-	-	-	275,837,116	406,162,088	68%

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
General Fund																
General Government																
Mayor	101	73,215	65,435	75,228	98,307	74,555	74,695	81,082	79,817	-	-	-	-	622,333	1,006,485	62%
Community Initiatives	101	14,825	28,771	350,437	34,534	87,780	48,869	24,441	34,441	-	-	-	-	624,098	1,290,881	48%
Clerk	101	52,635	54,274	45,970	59,562	48,108	42,266	50,129	47,309	-	-	-	-	400,254	668,839	60%
Common Council	101	27,616	55,413	34,572	51,579	54,178	71,361	37,259	38,859	-	-	-	-	370,837	737,921	50%
Community Police Review Office	101	-	-	-	-	-	2,701	6,452	7,722	-	-	-	-	16,875	123,530	14%
General City	101	-	-	43,000	-	-	-	-	-	-	-	-	-	43,000	43,000	100%
Controller' Office	101	162,116	161,321	180,742	214,656	153,328	196,526	162,139	163,319	-	-	-	-	1,394,146	2,307,928	60%
Human Resources	101	55,358	49,024	54,884	74,531	44,468	49,532	49,703	48,190	-	-	-	-	425,690	735,944	58%
Diversity & Inclusion	101	31,137	32,682	29,936	44,969	43,126	40,624	41,114	39,929	-	-	-	-	303,517	700,014	43%
Human Rights	101	19,745	22,471	21,853	25,909	18,181	20,164	27,419	25,438	-	-	-	-	181,180	438,995	41%
Legal	101	118,717	115,419	123,427	152,534	123,126	98,063	94,476	97,525	-	-	-	-	923,286	1,559,166	59%
Sub Total		555,364	584,810	960,050	756,581	646,849	644,801	574,213	582,548	-	-	-	-	5,305,216	9,612,703	55%
Public Works																
Engineering	101	262,290	251,902	235,407	311,482	229,537	228,693	236,927	228,200	-	-	-	-	1,984,437	3,516,584	56%
Office of Sustainability	101	1,677	1,679	1,679	4,679	1,679	6,080	10,357	10,357	-	-	-	-	38,188	226,136	17%
AmenCorps Grant Program	101	22,699	22,800	22,938	32,103	24,899	20,446	23,698	18,641	-	-	-	-	188,224	431,824	44%
Sub Total		286,666	276,380	260,024	348,264	256,114	255,219	270,983	257,199	-	-	-	-	2,210,849	4,174,544	53%
Public Safety																
Police	101	2,463,331	2,335,463	2,420,377	3,026,710	2,248,136	2,348,097	2,359,350	2,202,212	-	-	-	-	19,403,676	30,712,105	63%
Crime Lab	101	54,445	56,520	50,186	62,916	51,419	50,673	53,020	46,326	-	-	-	-	425,505	798,425	53%
Fire	101	2,114,952	1,946,682	2,061,821	2,782,873	1,961,237	2,090,396	2,004,982	2,021,198	-	-	-	-	16,984,140	26,540,821	64%
EMS	101	64,246	63,033	54,728	60,370	53,689	49,322	50,303	50,432	-	-	-	-	446,123	816,358	55%
Fire Training Center	101	2,553	-	2,364	794	2,894	806	2,181	2,248	-	-	-	-	13,839	160,000	9%
Sub Total		4,699,527	4,401,697	4,589,476	5,933,664	4,317,376	4,539,293	4,469,836	4,322,415	-	-	-	-	37,273,283	59,027,708	63%
Arts & Culture																
Morris PAC	101	76,560	68,405	81,945	108,769	82,116	95,687	96,163	87,945	-	-	-	-	697,589	1,388,573	50%
Palais Royale	101	17,172	9,582	13,544	13,554	9,912	15,653	10,321	9,916	-	-	-	-	99,654	225,756	44%
Sub Total		93,731	77,987	95,489	122,323	92,028	111,340	106,483	97,861	-	-	-	-	797,243	1,614,330	49%
Total General Fund		5,635,288	5,340,875	5,905,038	7,160,831	5,312,367	5,550,654	5,421,515	5,260,023	-	-	-	-	45,586,591	74,429,285	61%

Venues, Parks & Arts																
Parks & Recreation																
Park Administration	201	137,889	120,770	112,863	131,681	128,165	125,313	127,753	123,940	-	-	-	-	1,008,374	1,601,596	63%
Park Maintenance	201	547,125	484,603	510,762	737,946	558,862	595,042	637,759	591,969	-	-	-	-	4,664,069	7,097,819	66%
Golf Courses	201	106,682	75,818	173,233	153,247	188,450	171,785	151,736	152,651	-	-	-	-	1,173,602	1,541,045	76%
Recreation	201	288,470	161,421	170,904	201,063	217,160	277,678	278,300	264,073	-	-	-	-	1,859,069	2,954,292	63%
Marketing & Events	201	66,132	62,736	73,805	100,835	77,530	43,967	84,708	88,631	-	-	-	-	598,343	1,134,983	53%
Park Projects & Capital	201	9,616	99,009	469	688	29,778	26,923	63,711	59,222	-	-	-	-	289,415	1,592,197	18%
Potawatomi Zoo	201	350,161	164	164	350,164	164	164	164	164	-	-	-	-	701,309	701,965	100%
Park Debt	201	-	-	-	4,400	-	-	-	-	-	-	-	-	4,400	5,000	88%
Morris Palais Marketing	273	-	-	-	-	832	1,664	832	832	-	-	-	-	4,160	29,984	14%
Morris PAC Self-Promotion	274	-	-	-	-	-	-	-	-	-	-	-	-	-	115,000	0%
Coveleski Stadium Capital	401	-	-	-	-	-	3,533	-	-	-	-	-	-	3,533	30,000	12%
Morris PAC Improvement	416	-	-	-	-	-	81,702	4,242	30,880	-	-	-	-	116,824	51,625	226%
Palais Historic Preservation	450	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
City Cemetery	730	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Bowman Cemetery	731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		1,506,076	1,004,520	1,042,200	1,680,023	1,200,940	1,327,771	1,349,204	1,312,362	-	-	-	-	10,423,097	16,890,506	62%
Parking Garages																
Parking Enforcement	601	332	330	330	310	330	330	330	330	-	-	-	-	2,622	13,962	19%
Parking General Operations	601	78,489	7,229	9,626	7,659	12,846	7,541	7,257	7,257	-	-	-	-	137,906	565,052	24%
Main Street Garage	601	6,826	9,655	5,620	20,814	19,580	9,558	2,661	5,119	-	-	-	-	79,833	240,171	33%
Leighton Plaza Garage	601	11,792	10,486	7,574	12,867	7,740	10,069	6,845	5,772	-	-	-	-	73,146	240,278	30%
Wayne Street Garage	601	6,499	6,695	5,564	7,477	5,333	5,415	2,056	3,585	-	-	-	-	42,624	181,432	23%
Eddy St Commons Garage	601	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		103,939	34,395	28,714	49,126	45,830	32,913	19,149	22,064	-	-	-	-	336,130	1,240,895	27%

City of South Bend
Expenditures by Activity

Period Ending: August 31, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Century Center																
Century Center Operations	670	185,124	199,434	202,628	239,672	215,221	214,667	247,904	223,544	-	-	-	-	1,728,194	4,233,454	41%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Century Center Energy Saving	672	-	-	-	203,185	-	-	-	-	-	-	-	-	203,185	406,711	50%
Sub Total		185,124	199,434	202,628	442,857	215,221	214,667	247,904	223,544	-	-	-	-	1,931,380	4,640,165	42%
Total Venues, Parks & Arts		1,795,139	1,238,349	1,273,542	2,172,007	1,461,991	1,575,351	1,616,257	1,557,970	-	-	-	-	12,690,606	22,771,566	56%
Public Safety																
Police Department																
Police Seizures	216	19,260	51,783	-	-	-	-	-	-	-	-	-	-	71,043	97,043	73%
Curfew Violations	218	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Law Enforcement Education	220	148,048	31,551	16,730	28,546	3,529	41,897	15,197	24,310	-	-	-	-	309,809	397,330	78%
Public Safety Local Income Tax - Police	249	347,023	306,344	323,476	488,923	403,183	431,690	406,390	399,632	-	-	-	-	3,106,661	4,737,560	66%
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	20,084	-	12,300	-	-	-	-	76,978	175,151	44%
Drug Enforcement	299	-	-	-	-	-	-	-	-	-	-	-	-	-	28,500	0%
K-9 Unit	705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		514,331	389,678	348,995	542,847	417,408	493,672	421,587	436,242	-	-	-	-	3,564,761	5,503,834	65%
Fire Department																
Public Safety Local Income Tax - Fire	249	328,355	307,712	314,398	496,564	398,923	439,457	414,752	413,902	-	-	-	-	3,114,063	4,880,453	64%
Fire Department Capital	287	561,345	-	48,125	4,750	167,231	100,364	553,270	608,300	-	-	-	-	2,043,385	3,686,776	55%
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	14,055	1,580	9,797	-	-	-	-	43,353	92,300	47%
Sub Total		1,495,479	309,662	364,767	506,862	575,633	553,875	969,602	1,032,000	-	-	-	-	5,807,880	9,376,744	62%
Total Public Safety		2,009,810	699,340	713,762	1,049,709	993,041	1,047,547	1,391,189	1,468,242	-	-	-	-	9,372,640	14,880,578	63%
Public Works																
Streets																
Motor Vehicle Highway	202	1,909,790	917,821	1,183,120	644,891	601,766	691,953	627,363	995,343	-	-	-	-	7,572,047	11,022,269	69%
Local Road & Street	251	369,450	249,783	313,567	261,492	492,375	265,188	265,191	223,088	-	-	-	-	2,440,134	4,829,250	51%
LOIT 2016 Special Distribution	257	-	23,927	-	-	-	-	-	-	-	-	-	-	23,927	209,463	11%
Local Road & Bridge Grant	265	778,207	-	360,033	-	-	-	-	-	-	-	-	-	1,138,240	3,420,585	33%
MVH Restricted Fund	266	31,279	143,527	81,664	127,160	53,233	408,216	567,769	271,682	-	-	-	-	1,684,529	3,498,213	48%
Major Moves	412	6,587	922	-	31,089	-	16,227	1,071	-	-	-	-	-	55,896	747,059	7%
Project Rel.eaf	655	45,025	45,026	44,816	44,761	45,155	44,913	44,965	44,990	-	-	-	-	359,652	634,287	57%
Sub Total		3,140,338	1,381,008	1,983,200	1,109,393	1,192,528	1,426,497	1,506,358	1,535,104	-	-	-	-	13,274,426	24,361,126	54%
Solid Waste																
Solid Waste Operations	610	412,061	350,113	736,836	591,302	551,143	673,449	599,451	544,923	-	-	-	-	4,459,278	6,789,740	66%
Solid Waste Capital	611	161,823	147,604	-	76,259	128,665	-	161,823	-	-	-	-	-	676,175	1,440,255	47%
Sub Total		573,884	497,717	736,836	667,561	679,808	673,449	761,274	544,923	-	-	-	-	5,135,454	8,229,995	62%
Water Works																
Water Works Operations	620	1,976,533	1,729,387	1,414,873	1,753,794	1,433,385	1,665,555	1,639,312	1,614,323	-	-	-	-	13,227,163	22,233,330	59%
Water Works Capital	622	128,880	6,134	73,444	42,292	30,128	281,627	155,390	102,613	-	-	-	-	820,507	6,264,442	13%
Water Works Deposit	624	1,138	360	327	1,899	240	252	1,603	250	-	-	-	-	6,069	17,381	35%
Water Works Sinking (Debt Service)	625	2	36	65	1,068	95	208,188	693	633	-	-	-	-	210,780	1,535,817	14%
Water Works Bond Reserve	626	1,251	392	357	2,074	262	275	1,751	273	-	-	-	-	6,635	20,000	33%
Water Works Oper & Maint Reserve	629	2,624	822	749	4,349	549	577	3,671	573	-	-	-	-	13,914	41,884	33%
Sub Total		2,110,429	1,737,131	1,489,816	1,805,476	1,464,659	2,156,474	1,802,419	1,718,665	-	-	-	-	14,285,068	30,112,854	47%

City of South Bend
Expenditures by Activity

Period Ending: August 31, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Wastewater/Sewer/Organic Resources																
Sewer Repair Insurance	640	49,434	87,137	53,150	76,879	29,934	83,569	64,070	64,126	-	-	-	-	508,299	860,002	59%
Sewer Division	641	638,176	461,187	407,204	1,661,137	384,570	431,588	436,438	438,057	-	-	-	-	4,858,356	8,765,680	55%
Concrete Crew	641	40,163	41,072	40,058	43,078	33,127	32,091	47,213	40,506	-	-	-	-	317,309	514,138	62%
Wastewater Operations	641	2,594,127	2,461,601	2,623,054	2,624,470	2,414,380	2,819,558	2,495,212	2,410,599	-	-	-	-	20,442,999	35,487,470	58%
Organic Resources	641	181,923	144,899	89,810	138,436	65,050	72,867	180,541	90,170	-	-	-	-	963,696	1,517,674	63%
Sewage Works Capital	642	38,486	-	-	332,694	1,071,582	528,119	933,409	1,168,615	-	-	-	-	4,072,906	13,278,180	31%
Sewage Works Oper & Maint Reserve	643	5,000	1,566	1,428	8,289	1,047	1,099	6,995	1,092	-	-	-	-	26,516	75,112	35%
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	152	990	159	-	-	-	-	3,493	5,578	63%
Sub Total		3,547,894	3,197,649	3,214,887	4,887,928	4,756,665	3,969,042	4,164,868	4,213,324					31,952,257	68,198,605	47%
Storm Water Fees																
Storm Sewer Fund	667	23,535	42,547	74,799	2,402	10,528	149,669	6,398	3,434	-	-	-	-	313,312	1,789,594	18%
Sub Total		23,535	42,547	74,799	2,402	10,528	149,669	6,398	3,434					313,312	1,789,594	18%
Total Public Works		9,396,080	6,856,051	7,499,538	8,472,760	8,104,188	8,375,131	8,241,318	8,015,450					64,960,516	132,692,174	49%

Department of Community Investment																
Stuebaker/Oliver Revitalizing Grant	209	9,540	4,200	6,794	21,159	7,805	4,133	-	3,973	-	-	-	-	57,603	59,671	97%
Economic Development State Grants	210	-	-	18,003	-	-	18,003	14,216	1,482	-	-	-	-	51,703	672,694	8%
DCI Operating	211	257,023	258,754	310,110	355,536	251,364	263,979	263,735	265,041	-	-	-	-	2,225,542	4,139,650	54%
DCI Grants	212	164,339	190,486	53,005	177,225	143,633	161,071	239,840	112,255	-	-	-	-	1,241,854	9,006,825	14%
Unsafe Building	219	11,653	940	560	910	3,590	14,429	63,814	1,100	-	-	-	-	96,996	113,805	85%
Rental Units Regulation	221	14,919	14,919	14,920	20,781	14,921	15,493	10,220	10,014	-	-	-	-	116,186	368,577	32%
Neighborhood Code Enforcement	230	190,533	148,755	149,130	241,049	156,817	146,300	176,008	156,586	-	-	-	-	1,365,178	2,483,743	55%
Animal Resource Center	230	46,225	42,467	35,120	41,771	28,595	42,628	18,284	36,273	-	-	-	-	291,363	573,212	51%
NEAT Crew	230	68,401	79,080	75,733	92,562	76,424	94,585	77,049	80,861	-	-	-	-	644,693	1,033,471	62%
UDAG	410	6,000	-	-	6,000	-	-	6,000	-	-	-	-	-	18,000	24,000	75%
Building Dept Operations	600	145,412	125,164	159,575	140,902	114,362	108,913	130,287	109,968	-	-	-	-	1,034,582	1,669,946	62%
Industrial Revolving Fund	754	11,287	199,126	141,967	612,661	3,809	12,762	304,778	1,025,490	-	-	-	-	2,311,879	7,488,560	31%
Total Dept of Community Investment		925,331	1,063,891	964,916	1,710,557	801,318	882,294	1,304,231	1,803,043					9,455,580	27,634,153	34%

Liability Insurance																
Safety & Risk Management	226	2,348	1,915	5,354	1,802	1,832	2,502	2,307	1,802	-	-	-	-	19,861	67,374	29%
Business Insurance	226	26,242	-	41,575	4,708	24,632	-	911,010	24,450	-	-	-	-	1,032,617	895,000	115%
Liability Insurance	226	43,831	15,444	82,161	16,476	29,573	16,181	72,713	84,055	-	-	-	-	360,434	2,515,835	14%
Workers Compensation	226	57,343	99,567	78,221	218,172	44,574	523,884	101,592	68	-	-	-	-	1,123,420	1,273,753	88%
Catastrophic Events	226	213	22,840	-	-	1,215	-	-	-	-	-	-	-	24,268	40,321	60%
Total Liability Insurance		129,977	139,766	207,310	241,158	101,827	542,567	1,087,621	110,375					2,560,600	4,792,282	53%

Central Services																
Equipment Services	222	520,271	494,784	773,734	681,423	530,934	630,522	690,170	699,672	-	-	-	-	5,021,510	8,220,259	61%
Print Shop	222	835	835	835	-	-	-	-	-	-	-	-	-	2,504	3,340	75%
Radio Shop	222	19,443	25,577	22,892	21,690	14,077	14,111	14,078	14,529	-	-	-	-	146,398	268,992	54%
Building Maintenance	222	15,837	16,627	11,362	18,901	15,670	16,506	16,074	16,702	-	-	-	-	127,678	206,275	62%
Facilities Management	222	11,458	11,691	11,938	14,602	11,921	11,477	11,374	11,374	-	-	-	-	95,835	157,031	61%
Central Services Capital	224	-	7,500	72,763	4,245	-	16,396	-	-	-	-	-	-	100,904	128,212	79%
Total Central Services		567,844	557,014	893,523	740,861	572,602	689,012	731,697	742,278					5,494,829	8,984,109	61%

City of South Bend
Expenditures by Activity

Period Ending: August 31, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Capital & Debt Service Funds																
2017 Park Bond Debt Service	312	580,058	-	-	-	-	-	609,133	-	-	-	-	-	1,189,190	1,189,193	100%
2018 Fire Station #9 Debt Service	350	175,941	-	-	-	-	-	169,366	-	-	-	-	-	345,306	345,307	100%
Local Income Tax - Certified Shares	404	1,098,936	1,245,315	755,069	680,226	576,414	659,035	987,641	711,610	-	-	-	-	6,714,245	15,086,396	45%
Cumulative Capital Development	406	28,103	26,958	-	48,541	107,261	-	28,103	-	-	-	-	-	238,966	397,118	60%
Cumulative Capital Improvement	407	21,850	21,845	21,845	21,845	21,845	21,845	21,845	21,845	-	-	-	-	174,765	262,145	67%
Local Income Tax - Economic Develop.	408	695,459	225,194	603,839	607,183	550,648	629,882	1,060,540	514,959	-	-	-	-	4,887,703	17,177,250	28%
2018 Fire Station #9 Bond Capital	451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2021 Infrastructure Bond Capital	455	-	-	-	-	141,172	4,800	657,679	649,900	-	-	-	-	1,453,550	8,601,026	17%
2017 Park Bond Capital	471	66,580	6,346	285,005	110,416	305,936	14,716	164,495	336,513	-	-	-	-	1,290,007	5,459,738	24%
Equipment / Vehicle Leasing	750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Redevelopment Authority Debt Service	752	-	1,231,478	-	-	364,950	-	-	1,231,478	-	-	-	-	2,827,906	2,858,669	99%
South Bend Building Corporation	755	-	1,445,278	647,198	-	8,860,022	-	-	1,078,392	-	-	-	-	12,030,890	12,035,889	100%
2015 Smart Streets Bond Debt Service	756	-	854,234	-	1,650	-	-	-	856,584	-	-	-	-	1,712,469	1,712,819	100%
2015 Park Bond Debt Service	757	-	185,516	-	-	-	-	-	188,866	-	-	-	-	374,381	374,382	100%
2017 Eddy St. Commons Bond Capital	759	-	-	-	-	-	-	-	-	-	-	-	-	-	25,681	0%
2017 Eddy St. Commons Bond Debt	760	-	744,500	-	-	-	-	-	966,375	-	-	-	-	1,710,875	1,710,875	100%
Total Capital & Debt Service		2,666,927	5,986,664	2,312,956	1,469,860	10,928,247	1,330,278	3,698,800	6,556,521	-	-	-	-	34,950,253	67,236,489	52%
Other																
Internal Service Funds																
IT / Innovation /311 Call Center	279	677,216	1,001,326	799,348	534,652	726,769	477,229	746,753	790,485	-	-	-	-	5,753,777	11,078,601	52%
Self-Funded Employee Benefits	711	837,113	1,677,279	1,811,791	1,337,862	1,093,830	1,093,585	1,242,082	1,140,288	-	-	-	-	10,233,831	18,740,402	55%
Unemployment Compensation	713	13,632	5,737	44	2,648	8,524	6,475	11,295	12,295	-	-	-	-	60,650	55,000	110%
Parental Leave	714	7,250	10,936	19,229	8,544	10,979	12,883	11,837	29,546	-	-	-	-	111,203	253,846	44%
Sub Total		1,535,210	2,695,278	2,630,412	1,883,706	1,840,102	1,590,172	2,011,967	1,972,614	-	-	-	-	16,159,461	30,127,849	54%
Miscellaneous																
Gift, Donation, Bequest	217	36,953	21,348	24,447	57,325	33,001	72,484	39,962	60,681	-	-	-	-	346,201	861,593	40%
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	14,704	14,701	15,161	-	-	-	-	160,808	282,833	57%
American Rescue Plan	263	-	-	1,361	16,207	27,590	13,711	22,879	-	-	-	-	-	81,748	-	NA
COVID-19 Response	264	505,696	216,130	253,683	217,574	162,330	1,126,358	109,501	81,757	-	-	-	-	2,673,028	3,691,004	72%
Sub Total		657,771	250,251	298,538	312,654	240,300	1,227,258	187,043	157,599	-	-	-	-	3,331,414	4,905,060	68%
Fiduciary Funds																
Fire Pension	701	346,209	344,372	345,182	339,276	354,500	339,126	341,915	341,914	-	-	-	-	2,752,493	4,496,259	61%
Police Pension	702	515,145	521,956	499,533	496,414	493,810	491,541	494,872	487,371	-	-	-	-	4,000,642	6,057,740	66%
Sub Total		861,354	866,328	844,715	835,690	848,310	830,667	836,787	829,284	-	-	-	-	6,753,135	10,553,999	64%
Total Other		3,054,335	3,811,857	3,773,665	3,032,050	2,928,712	3,648,096	3,035,797	2,959,497	-	-	-	-	26,244,010	45,586,909	58%
Total Civil City		26,180,730	25,693,807	23,544,251	26,049,794	31,204,293	23,640,929	26,528,425	28,473,398	-	-	-	-	211,315,627	399,007,545	53%

City of South Bend
Expenditures by Activity

Period Ending: August 31, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Redevelopment Commission Controlled Funds																
Tax Increment Financing Funds																
TIF River West Development Area	324	4,666,480	137,511	1,797,876	455,153	127,309	475,857	4,428,102	494,672	-	-	-	-	12,582,960	27,935,104	45%
TIF West Washington	422	-	518	-	1,600	-	20,266	-	-	-	-	-	-	22,383	358,843	6%
TIF River East Development Area	429	68,946	77,104	690	395,845	2,229	43,426	613	132,313	-	-	-	-	721,165	6,416,913	11%
TIF Southside Development #1	430	174,680	47,514	111,784	51,365	227,102	94,139	22,129	46,600	-	-	-	-	775,312	6,643,516	12%
TIF Douglas Road	435	-	1,368	-	3,808	-	-	9,625	-	-	-	-	-	14,800	90,283	16%
TIF River East Residential Area	436	1,981,000	246,664	205,104	673,180	-	-	2,199,375	260,014	-	-	-	-	5,565,337	5,597,031	99%
Sub Total		6,891,106	510,679	2,115,453	1,580,950	356,640	633,688	6,659,843	933,599	-	-	-	-	19,681,958	47,041,690	42%
Redevelopment Funds																
Redevelopment General	433	23,995	302,724	150,846	13,950	67,660	27,130	6,700	2,800	-	-	-	-	595,805	1,113,297	54%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2018 TIF Park Bond Capital	452	30,228	-	22,800	7,637	-	-	71,513	75	-	-	-	-	132,254	2,578,007	5%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		54,223	302,724	173,646	21,587	67,660	27,130	78,213	2,875	-	-	-	-	728,059	3,691,303	20%
Debt Service Funds																
Airport 2003 Debt Reserve	315	937	294	268	1,554	196	206	1,311	205	-	-	-	-	4,970	40,000	12%
SBCDA 2003 Debt Reserve	328	1,567	491	447	2,598	328	344	2,192	342	-	-	-	-	8,309	50,000	17%
2019 South Shore Double Tracking Res.	352	-	512,875	-	-	-	-	-	514,875	-	-	-	-	1,027,750	1,027,750	100%
2020 TIF Library Bond Debt Reserve	353	-	-	-	-	-	-	11	-	-	-	-	-	11	-	NA
Sub Total		2,504	513,659	715	4,151	524	551	3,514	515,422	-	-	-	-	1,041,041	1,117,750	93%
Total Redevelopment Funds		6,947,833	1,327,062	2,289,814	1,606,689	424,824	661,369	6,741,571	1,451,895	-	-	-	-	21,451,057	51,850,743	41%
Total Expenditures		33,128,564	27,020,869	25,834,065	27,656,483	31,629,117	24,302,298	33,269,996	29,925,293	-	-	-	-	232,766,684	450,858,288	52%

City of South Bend
Outstanding Debt

Fiscal Year 2021

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

City of South Bend
Outstanding Debt

Fiscal Year 2021

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 1/1/21	2021 Additions	2021 Principal	2021 Interest	Debt at 12/31/21	2021 Total Debt Payments
Civil City Debt													
Capital Leases continued													
209	2020 Vehicle/Equip Lease #1	2020	N/A	2025	Various	Biannual	6,156,108	6,156,108	-	1,209,127	58,706	4,946,981	1,267,832
211	2020 Canon Copier Lease 8	2020	N/A	2023	279	Monthly	5,625	5,301	-	1,989	171	3,312	2,160
213	2021 Canon Copier Lease 9	2021	N/A	2023	279	Monthly	2,566	-	2,566	720	126	1,845	846
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
216	2021 Dell Computer Equipment Lease 7	2021	N/A	2025	279	Annual	529,046	-	529,046	113,957	-	415,089	113,957
217	2021 Dell Computer Equipment Lease 8	2021	N/A	2024	279	Annual	214,222	-	214,222	56,672	-	157,550	56,672
218	2021 Vehicle/Equip Lease #1	2021	N/A	2026	Various	Biannual	3,691,270	-	3,691,270	-	-	3,691,270	-
Total City Capital Lease Debt							37,374,143	15,950,711	5,338,032	6,722,253	290,650	14,566,490	7,012,903
Bonds													
25	2012 Water Works Refunding Revenue Bonds	2002	2012	2023	625	Biannual	5,975,000	835,000	-	410,000	16,700	425,000	426,700
36	2010 Bldg Corp Lease Rental Rev Refunding Bonds	2001	2010	2021	755	Biannual	9,250,000	330,000	-	330,000	6,600	-	336,600
39	2012 Bldg Corp Mortgage Refunding Bonds (Fire/Police Bldgs)	2003	2012	2023	755	Biannual	21,335,000	3,670,000	-	1,420,000	146,750	2,250,000	1,566,750
69	2009 Water Works Revenue Bonds, Series B	2009	2019	2030	625	Biannual	2,814,257	2,814,257	-	-	161,117	2,814,257	161,117
80	2020 Sewage Works Revenue Bonds Refunding 2010	2010	2020	2030	649	Biannual	4,830,000	4,680,000	-	390,000	187,200	4,290,000	577,200
93	2011 Sewage Works Revenue Bonds	2011	N/A	2031	649	Biannual	21,500,000	13,560,000	-	1,005,000	537,375	12,555,000	1,542,375
99	2012 Water Works Revenue Bonds	2012	N/A	2033	625	Biannual	8,300,000	5,465,000	-	385,000	176,861	5,080,000	561,861
101	2012 Sewage Works Revenue Bonds	2012	N/A	2032	649	Biannual	25,000,000	16,540,000	-	1,150,000	399,680	15,390,000	1,549,680
105	2013A Sewage Works Refunding Revenue Bonds	2013	N/A	2024	649	Biannual	14,765,000	2,785,000	-	675,000	54,029	2,110,000	729,029
116	2013 Bldg Corp Mortgage Bonds (Fire St #5 & Training Tower)	2013	N/A	2033	755	Biannual	5,580,000	4,220,000	-	250,000	149,355	3,970,000	399,355
133	2014 St. Joseph County PSAP Revenue Bonds	2014	N/A	2034	408	Monthly	2,657,697	1,878,241	-	139,344	59,927	1,738,897	199,271
141	2015 Redev Authority Lease Rental Revenue Bonds (Parks)	2015	N/A	2035	757	Biannual	5,605,000	4,535,000	-	225,000	149,381	4,310,000	374,381
145	2015 Sewage Works Refunding Bonds	2015	N/A	2025	649	Biannual	27,440,000	14,495,000	-	2,775,000	289,900	11,720,000	3,064,900
156	2016 Waterworks Refunding Bonds	2016	N/A	2027	625	Biannual	3,300,000	1,775,000	-	275,000	53,250	1,500,000	328,250
163	2017 Taxable Econ. Develop. Revenue Bonds (Eddy St Phase II)	2017	N/A	2037	760	Biannual	25,000,000	24,780,000	-	475,000	1,235,875	24,305,000	1,710,875
165	2017 Park District Bonds, Series 2017A-K	2017	N/A	2033	312	Biannual	14,075,000	12,170,000	-	825,000	364,190	11,345,000	1,189,190
168	2018 General Obligation Bonds (Fire St #9 & Training Classroom)	2018	N/A	2038	287	Biannual	5,045,000	4,605,000	-	205,000	140,306	4,400,000	345,306
175	2018 Econ. Develop. Revenue Bonds (Potawatomi Zoo)	2018	N/A	2034	408	Biannual	3,440,000	3,175,000	-	175,000	149,100	3,000,000	324,100
215	2021 EDIT Infrastructure Bonds	2021	N/A	2036	755	Biannual	7,610,000	-	7,610,000	150,000	70,964	7,460,000	220,964
Total City Bond Debt							213,521,953	122,312,498	7,610,000	11,259,344	4,348,561	118,663,154	15,607,905
Interfund Loan													
82	2010 Interfund Loan from Fund 404 to UDAG Fund 410	2010	N/A	2026	410	Biannual	2,700,000	380,253	-	24,000	-	356,253	24,000
84	2013 Major Moves-Triangle Development Interfund Loan	2011	2013	2029	436	Biannual	1,558,050	938,982	-	102,623	18,269	836,359	120,892
85	2013 Major Moves-Eddy Street Commons Interfund Loan	2011	2013	2026	436	Biannual	3,942,529	1,040,537	-	324,414	48,022	716,123	372,436
212	2020 Interfund Loan from Fund 641 to Fund 610	2020	N/A	2021	610	One-time	250,000	250,000	-	250,000	-	-	250,000
Total City Interfund Loan Debt							8,450,579	2,609,773	-	701,037	66,291	1,908,735	767,328
Loan Payable													
68	2009 Water Works Improvements - State Revolving Fund	2009	N/A	2030	625	Biannual	427,400	244,589	-	23,877	8,243	220,712	32,120
70	2009 Sewage Works Improvements - State Revolving Fund	2009	N/A	2028	649	Biannual	3,297,000	1,571,844	-	181,519	44,168	1,390,325	225,687
139	2015 Century Center Energy QECB Conservation Bond	2015	N/A	2031	672	Biannual	4,167,897	3,370,300	-	291,274	115,437	3,079,026	406,711
Total City Loan Payable Debt							7,892,297	5,186,733	-	496,670	167,848	4,690,063	664,518
Total Civil City Debt							267,238,972	146,059,714	12,948,032	19,179,304	4,873,349	139,828,442	24,052,654

City of South Bend
Outstanding Debt

Fiscal Year 2021

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 1/1/21	2021 Additions	2021 Principal	2021 Interest	Debt at 12/31/21	2021 Total Debt Payments
Redevelopment Commission Debt													
Capital Leases													
13	2006 Main/Colfax Garage - Transpo Lease (Parking Garage Purch)	2006	N/A	2025	324	Biannual	2,510,278	875,207	-	158,193	41,807	717,014	200,000
Total Redevelopment Capital Lease Debt							2,510,278	875,207	-	158,193	41,807	717,014	200,000
Loans Payable													
3	2001 Indiana Develop. Finance Authority (Bosch) - Nonforgivable	2001	N/A	2021	210	Qtrly	1,040,000	35,604	-	35,604	401	-	36,005
Total Redevelopment Loan Payable Debt							1,040,000	35,604	-	35,604	401	-	36,005
Revenue Bonds													
5	2011A Indiana Bond Bank Special Program Bonds (TIF A)	2003	2011	2024	324	Biannual	19,795,000	6,855,000	-	1,590,000	328,640	5,265,000	1,918,640
6	2011A Indiana Bond Bank Special Program Bonds (TIF B)	2003	2011	2024	324	Biannual	14,420,000	3,905,000	-	905,000	187,266	3,000,000	1,092,266
12	2014 Redev District Special Taxing District Refunding Bonds	2002	2014	2022	324	Biannual	6,620,000	470,000	-	470,000	14,100	-	484,100
54	2015 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2015	2027	436	Biannual	36,000,000	24,530,000	-	1,515,000	947,956	23,015,000	2,462,956
62	2013 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2013	2026	324	Biannual	4,655,000	1,920,000	-	335,000	55,713	1,585,000	390,713
135	2015 Redev Authority Lease Rental Revenue Bonds (Smart Streets)	2015	N/A	2037	324	Biannual	25,000,000	21,630,000	-	1,030,000	680,819	20,600,000	1,710,819
169	2018 Redev District Revenue Bonds (Parks Improvements)	2018	N/A	2033	324	Biannual	11,995,000	10,255,000	-	685,000	302,550	9,570,000	987,550
200	2019 South Shore Double Tracking Bonds	2019	N/A	2030	324	Biannual	7,985,000	7,715,000	-	650,000	377,750	7,065,000	1,027,750
210	2020 TIF Library Bonds	2020	N/A	2037	324	Biannual	4,225,000	4,225,000	-	75,000	83,352	4,150,000	158,352
Total Redevelopment Revenue Bond Debt							130,695,000	81,505,000	-	7,255,000	2,978,146	74,250,000	10,233,146
Total Redevelopment Commission Debt							134,245,278	82,415,811	-	7,448,797	3,020,354	74,967,014	10,469,151
Total Debt							401,484,250	228,475,526	12,948,032	26,628,102	7,893,703	214,795,456	34,521,805

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	8	8	7	-	-	-	-
Community Initiatives	4	4	4	4	4	4	4	4	4	-	-	-	-
City Clerk	5	5	5	4	4	4	4	5	5	-	-	-	-
Community Police Review Board	1	-	-	-	-	-	1	1	-	-	-	-	-
Common Council	9	9	9	9	9	9	9	9	9	-	-	-	-
Controller's Office	22	21	19	20	20	20	20	19	19	-	-	-	-
Human Resources	7	6	6	5	5	6	6	6	6	-	-	-	-
Diversity & Inclusion	3	3	3	3	3	3	3	3	3	-	-	-	-
Human Rights	4	3	3	2	2	2	3	3	3	-	-	-	-
Legal Department	12	12	12	11	9	10	9	9	9	-	-	-	-
Engineering	24	24	23	24	24	23	23	23	24	-	-	-	-
Office of Sustainability	1	-	-	-	-	-	1	1	1	-	-	-	-
AmeriCorps Grant Program	2	1	1	1	1	1	1	1	1	-	-	-	-
Police Department	227	223	221	222	214	216	215	212	216	-	-	-	-
Police Crime Lab	7	6	6	6	6	6	6	6	6	-	-	-	-
Fire Department	216	212	212	221	212	209	208	206	206	-	-	-	-
EMS	4	4	4	4	4	4	4	4	4	-	-	-	-
Morris Performing Arts Center	10	8	9	9	9	9	9	9	9	-	-	-	-
	566	548	544	552	534	534	534	529	532	-	-	-	-

201 - Parks & Recreation

Administration	6	5	5	5	6	6	6	6	6	-	-	-	-
Maintenance	47	48	49	49	48	47	47	46	46	-	-	-	-
Golf Courses	8	8	8	7	7	7	8	8	8	-	-	-	-
Recreation	18	19	19	19	18	18	18	18	18	-	-	-	-
Marketing & Events	8	8	7	7	8	8	8	8	8	-	-	-	-
	87	88	88	87	87	86	87	86	86	-	-	-	-

202/266 - Motor Vehicle Highway

Streets/Traffic & Lighting	51	51	51	49	48	51	51	50	50	-	-	-	-
Curb & Sidewalk	8	7	7	8	8	8	8	8	8	-	-	-	-
	59	58	58	57	56	59	59	58	58	-	-	-	-

211 - Department of Community Investment

Community Investment	29	27	27	27	26	27	26	27	27	-	-	-	-
Historic Preservation	2	2	2	2	1	1	1	1	1	-	-	-	-
	31	29	29	29	27	28	27	28	28	-	-	-	-

City of South Bend
Staffing Headcount

August 31, 2021

Full-Time Staffing Summary by Fund

221 - Rental Units Regulation

Rental Unit Inspection

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
4	3	3	3	3	3	2	2	2	-	-	-	-

222 - Central Services

Equipment Services
Radio Shop
Building Maintenance
Facilities Management

31	26	27	26	26	26	26	27	27	-	-	-	-
3	3	3	2	2	2	2	2	2	-	-	-	-
3	2	2	3	3	3	3	3	3	-	-	-	-
1	1	1	1	1	1	1	1	1	-	-	-	-
38	32	33	32	32	32	32	33	33	-	-	-	-

230 - Code Enforcement Fund

Neighborhood Code Enforce.
NEAT Crew
Animal Resource Center

17	18	17	17	17	17	17	16	16	-	-	-	-
4	4	4	4	4	4	4	4	4	-	-	-	-
9	9	9	9	9	9	9	9	9	-	-	-	-
30	31	30	30	30	30	30	29	29	-	-	-	-

249 - Public Safety LOIT

Police Department
Fire Department

49	41	41	41	49	49	49	49	49	-	-	-	-
49	41	41	41	49	49	49	49	49	-	-	-	-
98	82	82	82	98	98	98	98	98	-	-	-	-

258 - Human Rights Federal Grants

EEOC
HUD

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

279 - IT / Innovation / 311 Call Center

311 Call Center
Innovation & Technology

7	7	7	7	7	7	7	7	7	-	-	-	-
23	22	22	22	22	21	20	21	22	-	-	-	-
30	29	29	29	29	28	27	28	29	-	-	-	-

600 - Consolidated Building Fund

Building Department

16	14	14	14	14	14	13	14	14	-	-	-	-
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610 - Solid Waste

Solid Waste

24	24	24	23	22	22	23	24	24	-	-	-	-
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620 - Water Works

Water Works

68	61	61	63	62	60	57	59	60	-	-	-	-
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Staffing Headcount

Full-Time Staffing Summary by Fund

640 - Sewer Insurance

Sewer Repair

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

641 - Sewage Works

Sewers

Concrete Crew

Wastewater

Organic Resources

35	35	34	34	35	34	34	35	35	-	-	-	-
4	4	4	4	4	4	4	4	4	-	-	-	-
44	42	42	41	41	41	41	40	42	-	-	-	-
6	6	6	6	6	6	6	6	6	-	-	-	-
89	87	86	85	86	85	85	85	87	-	-	-	-

670 - Century Center

Century Center

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

1,151	1,095	1,090	1,095	1,089	1,088	1,083	1,082	1,089	-	-	-	-
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Full-Time Staffing Summary by Activity

General Government

Mayor's Office

Community Initiatives

City Clerk

Community Police Review Board

Common Council

Controller's Office

Human Resources

Diversity & Inclusion

Human Rights

Legal Department

Central Services

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
8	7	7	7	8	8	8	8	7	-	-	-	-
4	4	4	4	4	4	4	4	4	-	-	-	-
5	5	5	4	4	4	4	5	5	-	-	-	-
1	-	-	-	-	-	1	1	-	-	-	-	-
9	9	9	9	9	9	9	9	9	-	-	-	-
22	21	19	20	20	20	20	19	19	-	-	-	-
7	6	6	5	5	6	6	6	6	-	-	-	-
3	3	3	3	3	3	3	3	3	-	-	-	-
6	5	5	4	4	4	5	5	5	-	-	-	-
12	12	12	11	9	10	9	9	9	-	-	-	-
38	32	33	32	32	32	32	33	33	-	-	-	-
115	104	103	99	98	100	101	102	100	-	-	-	-

Public Works

Engineering

Streets & Sewers

Solid Waste

Wastewater

Organic Resources

Water Works

24	24	23	24	24	23	23	23	24	-	-	-	-
100	99	98	97	97	99	99	99	99	-	-	-	-
24	24	24	23	22	22	23	24	24	-	-	-	-
44	42	42	41	41	41	41	40	42	-	-	-	-
6	6	6	6	6	6	6	6	6	-	-	-	-
68	61	61	63	62	60	57	59	60	-	-	-	-
266	256	254	254	252	251	249	251	255	-	-	-	-

City of South Bend
Staffing Headcount

August 31, 2021

Full-Time Staffing Summary by Activity

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Public Safety													
Police - Sworn Officers	232	226	225	220	220	222	223	222	221	-	-	-	-
Police - Civilians	43	40	40	42	42	42	42	41	41	-	-	-	-
Police - Police Recruit	8	4	3	7	7	7	5	4	9	-	-	-	-
Fire/EMS - Sworn Firefighters	256	250	250	250	249	247	246	244	244	-	-	-	-
Fire/EMS - Civilians	7	7	7	7	7	7	7	7	7	-	-	-	-
Fire/EMS - Fire Recruits	6	-	-	9	9	8	8	8	8	-	-	-	-
	552	527	525	535	534	533	531	526	530	-	-	-	-

Venues, Parks & Arts

Parks & Recreation	87	88	88	87	87	86	87	86	86	-	-	-	-
Morris Performing Arts Center	10	8	9	9	9	9	9	9	9	-	-	-	-
Century Center	7	5	5	5	5	5	5	5	5	-	-	-	-
	104	101	102	101	101	100	101	100	100	-	-	-	-

Department of Community Investment

Community Investment	31	29	29	29	27	28	27	28	28	-	-	-	-
Office of Sustainability	1	-	-	-	-	-	1	1	1	-	-	-	-
AmeriCorps Grant Program	2	1	1	1	1	1	1	1	1	-	-	-	-
Code Enforcement	25	25	24	24	24	24	23	22	22	-	-	-	-
Animal Resource Center	9	9	9	9	9	9	9	9	9	-	-	-	-
Building Department	16	14	14	14	14	14	13	14	14	-	-	-	-
	84	78	77	77	75	76	74	75	75	-	-	-	-

Department of Innovation & Technology

	30	29	29	29	29	28	27	28	29	-	-	-	-
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Total Full-Time Employees by Activity

	1,151	1,095	1,090	1,095	1,089	1,088	1,083	1,082	1,089	-	-	-	-
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Part-Time Staffing Summary by Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
101 - General Fund												
Diversity & Inclusion	-	-	-	-	-	-	1	-	-	-	-	-
Human Rights	-	-	-	-	-	1	1	1	-	-	-	-
Legal Department	1	1	1	1	1	1	1	1	-	-	-	-
Engineering	1	1	1	1	1	1	1	1	-	-	-	-
Police Department	17	18	20	20	20	20	19	23	-	-	-	-
Police Crime Lab	1	1	2	2	2	2	1	1	-	-	-	-
Fire Department	1	1	1	1	1	1	1	1	-	-	-	-
Morris Performing Arts Center	5	5	4	4	4	4	4	4	-	-	-	-
	26	27	29	29	29	30	29	32	-	-	-	-

City of South Bend
Staffing Headcount

August 31, 2021

Part-Time Staffing Summary by Fund

201 - Parks & Recreation

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Maintenance	17	18	21	19	20	21	19	19	-	-	-	-
Golf Courses	40	40	51	51	57	56	57	57	-	-	-	-
Recreation	23	23	24	24	24	26	26	26	-	-	-	-
Marketing & Events	-	-	1	1	1	1	1	1	-	-	-	-
	80	81	97	95	102	104	103	103	-	-	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	3	2	5	4	3	5	3	3	-	-	-	-
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211 - Department of Community Investment

Historic Preservation	1	1	1	1	1	1	1	1	-	-	-	-
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222 - Central Services

Equipment Services	1	1	1	1	1	1	1	1	-	-	-	-
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230 - Code Enforcement Fund

Neighborhood Code Enforce.	1	1	1	1	1	1	1	1	-	-	-	-
Animal Resource Center	1	1	1	1	2	2	2	1	-	-	-	-
	2	2	2	2	3	3	3	2	-	-	-	-

279 - IT / Innovation / 311 Call Center

311 Call Center	1	1	1	1	1	1	1	1	-	-	-	-
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620 - Water Works

Water Works	2	2	2	2	2	-	-	1	-	-	-	-
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641 - Sewage Works

Sewers	5	5	5	5	3	3	3	2	-	-	-	-
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670 - Century Center

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

	124	125	146	143	148	151	147	149	-	-	-	-
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City of South Bend
Staffing Headcount

August 31, 2021

Paid Temporary, Seasonal, and Intern Staffing

101 - General Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mayor's Office	2	2	2	2	2	5	6	6	-	-	-	-
City Clerk	2	2	2	2	2	2	2	2	-	-	-	-
Common Council	6	6	6	6	6	6	6	6	-	-	-	-
Human Resources	1	1	2	3	3	2	2	1	-	-	-	-
Legal Department	-	-	-	-	3	3	3	1	-	-	-	-
Engineering	1	1	-	-	5	5	5	3	-	-	-	-
AmeriCorps Grant Program	10	10	10	10	10	9	7	5	-	-	-	-
Police Department	-	-	-	2	3	24	24	-	-	-	-	-
Police Crime Lab	-	-	-	-	-	-	1	22	-	-	-	-
	22	22	22	25	34	56	56	47	-	-	-	-

201 - Parks & Recreation

Maintenance	9	8	8	15	21	25	27	27	-	-	-	-
Golf Courses	9	9	9	10	10	12	12	12	-	-	-	-
Recreation	59	59	31	33	100	128	128	91	-	-	-	-
Marketing & Events	-	-	-	-	-	-	7	-	-	-	-	-
	77	76	48	58	131	165	174	130	-	-	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	-	-	5	6	6	7	5	4	-	-	-	-
Curb & Sidewalk	-	-	1	1	3	3	2	2	-	-	-	-
	-	-	6	7	9	10	7	6	-	-	-	-

230 - Code Enforcement Fund

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

279 - IT / Innovation / 311 Call Center

Innovation & Technology	-	-	-	-	-	2	3	2	-	-	-	-
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610 - Solid Waste

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

Water Works	1	1	1	-	-	4	4	3	-	-	-	-
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City of South Bend
Staffing Headcount

August 31, 2021

Paid Temporary, Seasonal, and Intern Staffing

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
641 - Sewage Works												
Sewers	3	3	7	7	9	8	8	6	-	-	-	-
Wastewater	-	-	1	1	-	1	1	1	-	-	-	-
	3	3	8	8	9	9	9	7	-	-	-	-

Total Paid Temporary, Seasonal, and Intern Staff	106	105	88	102	186	249	255	197	-	-	-	-
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Staffing Summary	Budget Full-Time	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full-Time Staff	1,151	1,095	1,090	1,095	1,089	1,088	1,083	1,082	1,089	-	-	-	-
Part-Time Staff		124	125	146	143	148	151	147	149	-	-	-	-
Temporary / Seasonal		106	105	88	102	186	249	255	197	-	-	-	-
City Total	1,151	1,325	1,320	1,329	1,334	1,422	1,483	1,484	1,435	-	-	-	-

**City of South Bend, Indiana
Monthly Financial Report
August 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	
Revenue										
Property Taxes	42,705,987	40,660,123	39,300,913	39,300,913	24,251,281		24,251,281	15,049,632	62%	
Intergov./ Shared Revenues	4,750,922	4,837,992	3,943,752	4,042,131	2,236,606		2,236,606	1,805,525	55%	
Intergov./ Grants	419,724	191,097	177,238	838,680	921,300		921,300	(82,620)	110%	
Licenses & Permits	283,282	281,230	265,025	266,391	203,312		203,312	63,079	76%	
Charges for Services	1,626,516	4,468,596	4,713,599	4,838,999	3,547,625		3,547,625	1,291,374	73%	
Fines, Forfeitures, and Fees	24,068	5,298	8,525	9,075	5,435		5,435	3,640	60%	
Interest Earnings	907,722	309,268	548,936	548,936	238,371		238,371	310,565	43%	
Donations	1,534,957	1,357,432	1,452,800	1,452,800	357,500		357,500	1,095,300	25%	
Other Income	1,602,843	1,706,245	1,459,420	1,392,630	824,738		824,738	567,892	59%	
Interfund Allocation Reimb	7,460,048	8,563,135	9,896,054	9,896,054	6,597,362		6,597,362	3,298,692	67%	
Interfund Transfers In	135,000	6,283,500	2,827,215	2,827,215	2,020,411		2,020,411	806,804	71%	
PILOT	6,340,990	6,221,791	6,154,321	6,154,321	4,102,881		4,102,881	2,051,440	67%	
Total Revenue	67,792,059	74,885,707	70,747,798	71,568,145	45,306,821		45,306,821	26,261,323	63%	
Expenditures by Subdivisions										
Mayor	864,336	1,037,853	1,005,985	1,006,485	622,333	4,516	626,849	379,636	62%	
Community Initiatives	-	300,312	940,881	1,290,881	624,098	187,500	811,598	479,283	63%	
City Clerk	498,306	512,958	665,083	668,839	400,254	553	400,806	268,033	60%	
Community Police Review Office	-	-	-	123,530	16,875	-	16,875	106,655	14%	
Common Council	536,158	483,761	693,909	737,921	370,837	43,317	414,154	323,767	56%	
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	2,307,928	1,394,146	37,028	1,431,175	876,753	62%	
Human Resources	-	597,913	734,444	735,944	425,690	13	425,703	310,241	58%	
Diversity & Inclusion	-	254,986	568,390	700,014	303,517	44,082	347,599	352,415	50%	
Human Rights General	257,243	267,591	438,592	438,995	181,180	18,992	200,172	238,823	46%	
Legal Dept	1,177,385	1,299,029	1,557,916	1,559,166	923,286	25,268	948,554	610,612	61%	
Police General	30,011,366	27,639,992	30,551,690	30,712,105	19,403,676	188,002	19,591,678	11,120,427	64%	
Crime Lab	-	552,838	797,312	798,425	425,505	1,069	426,574	371,851	53%	
Fire General	21,716,141	26,056,166	26,468,401	26,540,821	16,984,140	211,793	17,195,933	9,344,888	65%	
EMS	-	592,302	810,101	816,358	446,123	22,071	468,194	348,164	57%	
Fire Training Center	-	30,175	148,000	160,000	13,839	10,803	24,642	135,358	15%	
Morris PAC	1,091,053	1,003,966	1,360,920	1,388,573	697,589	50,845	748,434	640,139	54%	
Palais Royale	358,410	221,414	218,047	225,756	99,654	26,198	125,852	99,905	56%	
Engineering	2,724,221	2,879,656	3,303,257	3,516,584	1,984,437	224,096	2,208,533	1,308,051	63%	
Sustainability	171,719	234,165	199,146	226,136	38,188	50,446	88,634	137,502	39%	
AmeriCorps	357,600	307,799	417,483	431,824	188,224	1,601	189,825	241,998	44%	
Total Expenditures	62,276,656	66,534,960	73,199,680	74,429,285	45,586,591	1,148,189	46,734,781	27,694,501	63%	
Expenditures by Type										
Personnel										
Salaries & Wages	36,055,875	38,858,879	40,770,894	40,942,374	25,570,904	-	25,570,904	15,371,470	62%	
Fringe Benefits	11,145,074	13,303,099	13,912,565	13,830,875	8,865,014	1,140	8,866,154	4,964,721	64%	
Total Personnel	47,200,949	52,161,978	54,683,459	54,773,249	34,435,918	1,140	34,437,058	20,336,191	63%	
Supplies	1,609,558	1,720,163	2,292,821	2,404,493	1,309,773	183,294	1,493,066	911,427	62%	
Services & Charges										
Professional Services	1,380,819	1,755,294	2,045,289	2,595,181	767,798	708,540	1,476,338	1,118,843	57%	
Printing & Advertising	134,261	83,792	220,773	213,505	54,712	17,827	72,539	140,966	34%	
Utilities	689,427	663,087	778,508	778,508	449,486	-	449,486	329,022	58%	
Education & Training	91,606	152,685	241,484	231,471	95,970	26,998	122,968	108,503	53%	
Travel	87,683	17,787	92,168	69,032	8,052	3,410	11,462	57,570	17%	
Repairs & Maintenance	2,110,509	2,191,066	2,460,404	2,562,196	1,304,415	88,576	1,392,991	1,169,205	54%	
Debt Service Principal	151,720	149,934	149,565	149,565	145,798	-	145,798	3,767	97%	
Debt Service Interest & Fees	6,245	3,937	2,240	2,240	1,667	-	1,667	573	74%	
Grants & Subsidies	46,026	48,635	325,000	675,000	384,760	1,200	385,960	289,040	57%	
Other Services & Charges	394,145	500,043	587,849	654,725	414,833	67,206	482,039	172,686	74%	
Total Services & Charges	5,092,440	5,566,260	6,903,280	7,931,423	3,627,492	913,756	4,541,248	3,390,175	57%	
Operating Expenditures	53,902,948	59,448,401	63,879,560	65,109,165	39,373,183	1,098,189	40,471,373	24,637,793	62%	
Capital	125,115	-	-	-	-	50,000	50,000	(50,000)	-	
Interfund										
Interfund Allocations	7,614,119	6,910,980	9,320,120	9,320,120	6,213,408	-	6,213,408	3,106,712	67%	
Interfund Transfers Out	634,475	175,579	-	-	-	-	-	-	-	
Total Interfund	8,248,594	7,086,559	9,320,120	9,320,120	6,213,408	-	6,213,408	3,106,712	67%	
Total Expenditures	62,276,656	66,534,960	73,199,680	74,429,285	45,586,591	1,148,189	46,734,781	27,694,505	63%	
Net Surplus / (Deficit)	5,515,403	8,350,746	(2,451,882)	(2,861,140)	(279,770)		(1,427,959)			
Beginning Cash Balance	38,854,906	44,871,229		53,544,921						
Cash Adjustments	500,919	322,946		-						
Ending Cash Balance	44,871,229	53,544,921		50,683,781	52,706,351					
Cash Reserves Target	21,796,830	23,287,236		26,050,250						
								Cash Reserves Target		
								35% of Annual expenditures		
Fund Purpose:										
The General Fund is the primary operating fund for City operations including general government, public safety, certain culture & recreation expenses, and certain debt service obligations. The main source of revenue is property taxes. Secondary sources of revenue include auto and commercial vehicle excise tax, business licensing revenue, EMS billing revenue, and payment in lieu of taxes (PILOT) from the Water and Wastewater Utility.										

City of South Bend, Indiana
Monthly Financial Report
August 31, 2021

Department Name	Mayor's Office	Fund Number	101
Fund Type	General Fund	Control	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	537,624	568,439	584,707	584,707	363,042	-	363,042	221,665	62%
Fringe Benefits	181,423	199,062	208,360	208,360	134,226	-	134,226	74,134	64%
Total Personnel	719,047	767,501	793,067	793,067	497,269	-	497,269	295,799	63%
Supplies	750	6,028	850	4,350	2,123	8	2,131	2,219	49%
Services & Charges									
Professional Services	-	143,724	7,000	7,000	-	-	-	7,000	0%
Printing & Advertising	18,742	25,634	40,500	37,634	16,141	4,508	20,648	16,986	55%
Education & Training	105	-	1,000	1,000	700	-	700	300	70%
Travel	5,059	-	5,000	4,300	-	-	-	4,300	0%
Repairs & Maintenance	250	800	150	650	650	-	650	-	100%
Other Services & Charges	186	740	500	566	172	-	172	394	30%
Total Services & Charges	24,342	170,898	54,150	51,150	17,663	4,508	22,171	28,980	43%
Operating Expenditures	744,139	944,428	848,067	848,567	517,055	4,516	521,571	326,998	61%
Interfund Allocations	120,197	93,425	157,918	157,918	105,278	-	105,278	52,640	67%
Total Expenditures	864,336	1,037,853	1,005,985	1,006,485	622,333	4,516	626,849	379,638	62%

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 the Admin Cost Allocation - an interfund allocation where the budgeted costs of the administrative departments in the General Fund (#101) are charged to other City funds. The purpose of the allocation is to recover management oversight costs supported by General Fund expenditures.

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

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

City of South Bend, Indiana
Monthly Financial Report
August 31, 2021

Division Name	Community Initiatives					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	119,402	223,064	223,064	141,389	-	141,389	81,675	63%
Fringe Benefits	-	46,102	89,817	89,817	59,799	-	59,799	30,018	67%
Total Personnel	-	165,504	312,881	312,881	201,188	-	201,188	111,693	64%
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	134,808	403,000	401,000	85,500	187,500	273,000	128,000	68%
Printing & Advertising	-	-	-	2,000	1,410	-	1,410	590	71%
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Grant & Subsidies	-	-	225,000	575,000	336,000	-	336,000	239,000	58%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	134,808	628,000	978,000	422,910	187,500	610,410	367,590	62%
Total Expenditures	-	300,312	940,881	1,290,881	624,098	187,500	811,598	479,283	63%

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 the Admin Cost Allocation - an interfund allocation where the budgeted costs of the administrative departments in the General Fund (#101) are charged to other City funds. The purpose of the allocation is to recover management oversight costs supported by General Fund expenditures.

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

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

City of South Bend, Indiana
Monthly Financial Report
August 31, 2021

Department Name	City Clerk					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	258,911	270,954	310,119	310,119	180,268	-	180,268	129,851	58%
Fringe Benefits	85,361	103,502	121,838	121,838	72,182	160	72,342	49,496	59%
Total Personnel	344,272	374,456	431,957	431,957	252,451	160	252,611	179,347	58%
Supplies	11,385	6,389	4,700	4,700	3,798	-	3,798	902	81%
Services & Charges									
Professional Services	20,177	25,275	27,500	17,593	8,251	293	8,543	9,049	49%
Printing & Advertising	33,443	18,528	27,500	22,014	11,933	100	12,033	9,981	55%
Education & Training	2,880	1,393	3,000	14,600	8,250	-	8,250	6,350	57%
Travel	481	342	5,000	-	-	-	-	-	-
Repairs & Maintenance	6,491	32,656	5,000	13,400	6,373	-	6,373	7,027	48%
Other Services & Charges	2,849	4,963	4,500	8,650	5,247	-	5,247	3,403	61%
Total Services & Charges	66,322	83,157	72,500	76,256	40,055	393	40,447	35,810	53%
Operating Expenditures	421,979	464,002	509,157	512,913	296,304	553	296,856	216,059	58%
Interfund Allocations	76,327	48,956	155,926	155,926	103,950	-	103,950	51,976	67%
Total Expenditures	498,306	512,958	665,083	668,839	400,254	553	400,806	268,035	60%

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 the Admin Cost Allocation - an interfund allocation where the budgeted costs of the administrative departments in the General Fund (#101) are charged to other City funds. The purpose of the allocation is to recover management oversight costs supported by General Fund expenditures.

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

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

City of South Bend, Indiana
Monthly Financial Report
August 31, 2021

Division Name	Community Police Review Office					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-

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. 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.

City of South Bend, Indiana
Monthly Financial Report
August 31, 2021

Department Name	Common Council	Fund Number	101
Fund Type	General Fund	Control	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	195,562	187,249	226,304	226,304	119,225	-	119,225	107,079	53%
Fringe Benefits	100,195	84,521	143,997	143,997	63,085	-	63,085	80,912	44%
Total Personnel	295,757	271,770	370,301	370,301	182,310	-	182,310	187,991	49%
Supplies	2,784	2,716	5,000	5,000	1,382	-	1,382	3,618	28%
Services & Charges									
Professional Services	162,889	117,174	217,308	261,389	127,387	43,081	170,468	90,921	65%
Printing & Advertising	12,558	7,973	9,097	5,097	1,388	-	1,388	3,709	27%
Education & Training	496	2,069	12,000	2,470	-	-	-	2,470	0%
Travel	1,378	1,479	10,000	3,300	-	-	-	3,300	0%
Repairs & Maintenance	-	34,153	1,255	25,386	18,722	236	18,958	6,428	75%
Other Services & Charges	3,764	4,091	14,010	10,040	3,020	-	3,020	7,020	30%
Total Services & Charges	181,084	166,939	263,670	307,682	150,518	43,317	193,835	113,848	63%
Operating Expenditures	479,626	441,425	638,971	682,983	334,211	43,317	377,528	305,457	55%
Interfund Allocations	56,532	42,336	54,938	54,938	36,626	-	36,626	18,312	67%
Total Expenditures	536,158	483,761	693,909	737,921	370,837	43,317	414,154	323,769	56%

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 the Admin Cost Allocation - an interfund allocation where the budgeted costs of the administrative departments in the General Fund (#101) are charged to other City funds. The purpose of the allocation is to recover management oversight costs supported by General Fund expenditures.

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

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

City of South Bend, Indiana
Monthly Financial Report
August 31, 2021

Division Name	Controller's Office	Fund Number	101
Fund Type	General Fund	Control	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	1,619,488	1,353,939	1,445,027	1,443,707	859,414	-	859,414	584,293	60%
Fringe Benefits	502,640	480,160	540,798	542,118	304,498	-	304,498	237,620	56%
Total Personnel	2,122,128	1,834,099	1,985,825	1,985,825	1,163,912	-	1,163,912	821,913	59%
Supplies	14,283	14,013	16,420	15,325	5,424	177	5,602	9,723	37%
Services & Charges									
Professional Services	51,168	43,980	55,000	83,280	77,530	33,500	111,030	(27,750)	133%
Printing & Advertising	327	1,203	2,000	5,620	4,494	291	4,785	835	85%
Education & Training	7,175	1,994	5,760	4,260	2,542	1,545	4,087	173	96%
Travel	12,343	2,045	6,000	1,500	-	1,297	1,297	203	86%
Repairs & Maintenance	784	2,254	1,100	1,100	103	-	103	997	9%
Other Services & Charges	33,225	14,429	11,585	17,585	11,188	218	11,406	6,179	65%
Total Services & Charges	105,021	65,905	81,445	113,345	95,857	36,851	132,708	(19,363)	117%
Operating Expenditures	2,241,432	1,914,017	2,083,690	2,114,495	1,265,193	37,028	1,302,222	812,273	62%
Interfund Allocations	228,287	303,227	193,433	193,433	128,953	-	128,953	64,480	67%
Total Expenditures	2,469,719	2,217,244	2,277,123	2,307,928	1,394,146	37,028	1,431,175	876,753	62%

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 the Admin Cost Allocation - an interfund allocation where the budgeted costs of the administrative departments in the General Fund (#101) are charged to other City funds. The purpose of the allocation is to recover management oversight costs supported by General Fund expenditures.

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

87% of the Controller's Office budget is for the wages and benefits of its 22 full-time staff members which include payroll, purchasing, and accounting staff. Professional services budgeted include bond continuing disclosure, arbitrage compliance, actuarial evaluation for GASB 74 (done every other year), and ACFR preparation. Education and training budgeted includes funding for travel to conferences and membership dues for professional organizations. Printing and advertising is for the cost of printing the budget book, annual comprehensive financial report (ACFR), and legal notices in the newspaper. In 2020, Human Resources (6 positions) and the Office of Diversity & Inclusion (2 positions) were separated into their own divisions budgeted in the General Fund (#101). Personnel, supplies, and services associated with those divisions will be budgeted in those divisions going forward.

City of South Bend, Indiana
Monthly Financial Report
August 31, 2021

Department Name	Human Resources	Fund Number	101
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Fund Type	General Fund	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	374,910	446,303	446,303	258,302	-	258,302	188,001	58%
Fringe Benefits	-	139,389	170,653	170,653	98,726	-	98,726	71,927	58%
Total Personnel	-	514,299	616,956	616,956	357,029	-	357,029	259,928	58%
Supplies	-	642	750	2,250	1,489	13	1,502	748	67%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	999	7,060	6,360	-	-	-	6,360	0%
Education & Training	-	795	3,200	3,200	730	-	730	2,470	23%
Travel	-	-	3,000	3,000	-	-	-	3,000	0%
Repairs & Maintenance	-	100	-	150	150	-	150	-	100%
Other Services & Charges	-	1,760	6,000	6,550	1,306	-	1,306	5,244	20%
Total Services & Charges	-	3,655	19,260	19,260	2,186	-	2,186	17,074	11%
Operating Expenditures	-	518,596	636,966	638,466	360,704	13	360,717	277,750	56%
Interfund Allocations	-	79,317	97,478	97,478	64,986	-	64,986	32,492	67%
Total Expenditures	-	597,913	734,444	735,944	425,690	13	425,703	310,242	58%

Department Purpose:

The Department of Human Resources 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 department is funded by the Admin Cost Allocation - an interfund allocation where the budgeted costs of the administrative departments in the General Fund (#101) are charged to other City funds. The purpose of the allocation is to recover management oversight costs supported by General Fund expenditures.

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

In 2020, Human Resources was separated into its own department budget. Personnel (6 positions), supplies, and services associated with Human Resources were transferred out of the Controller's Office budget and budgeted in this department going forward.

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Division Name	Diversity & Inclusion					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	165,515	226,777	226,777	130,253	-	130,253	96,524	57%
Fringe Benefits	-	50,278	75,209	75,209	42,455	-	42,455	32,754	56%
Total Personnel	-	215,793	301,986	301,986	172,708	-	172,708	129,278	57%
Supplies	-	74	1,500	1,500	1,008	-	1,008	492	67%
Services & Charges									
Professional Services	-	14,260	80,000	251,224	76,864	44,082	120,946	130,278	48%
Printing & Advertising	-	2,025	3,000	3,000	1,516	-	1,516	1,484	51%
Education & Training	-	1,000	100,000	60,400	5,400	-	5,400	55,000	9%
Travel	-	-	10,000	8,900	-	-	-	8,900	0%
Repairs & Maintenance	-	50	-	-	-	-	-	-	-
Other Services & Charges	-	2,843	8,500	9,600	3,753	-	3,753	5,847	39%
Total Services & Charges	-	20,177	201,500	333,124	87,533	44,082	131,615	201,509	40%
Operating Expenditures	-	236,044	504,986	636,610	261,249	44,082	305,331	331,279	48%
Interfund Allocations	-	18,942	63,404	63,404	42,268	-	42,268	21,136	67%
Total Expenditures	-	254,986	568,390	700,014	303,517	44,082	347,599	352,415	50%
Revenue									
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	0%
Other Income	-	400	-	-	-	-	-	-	-
Donations	-	50,000	-	-	-	-	-	-	-
Total Revenue	-	50,400	35,000	35,000	-	-	-	35,000	0%

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:
This office is primarily funded by the Admin Cost Allocation - an interfund allocation where the budgeted costs of the administrative departments in the General Fund (#101) are charged to other City funds. The purpose of the allocation is to recover management oversight costs supported by General Fund expenditures.
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

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Division Name	Human Rights					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	116,754	134,381	238,622	238,622	77,921	-	77,921	160,701	33%
Fringe Benefits	30,779	49,745	90,378	90,378	32,076	-	32,076	58,302	35%
Total Personnel	147,533	184,125	329,000	329,000	109,997	-	109,997	219,003	33%
Supplies	1,022	765	1,000	1,000	681	288	969	31	97%
Services & Charges									
Professional Services	2,902	819	1,070	4,350	3,345	386	3,731	619	86%
Printing & Advertising	-	347	1,571	1,645	407	-	407	1,238	25%
Education & Training	2,320	600	2,500	391	-	-	-	391	0%
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	9,275	9,716	9,200	9,393	4,996	4,093	9,089	304	97%
Other Services & Charges	44,701	44,073	48,076	47,041	30,970	14,226	45,195	1,846	96%
Total Services & Charges	59,198	55,555	62,417	62,820	39,719	18,704	58,423	4,398	93%
Operating Expenditures	207,752	240,446	392,417	392,820	150,397	18,992	169,389	223,432	43%
Interfund Allocations	49,491	27,145	46,175	46,175	30,783	-	30,783	15,392	67%
Total Expenditures	257,243	267,591	438,592	438,995	181,180	18,992	200,172	238,824	46%
Revenue									
Other Income	39,613	30,069	30,000	30,000	30,049	-	30,049	(49)	100%
Total Revenue	39,613	30,069	30,000	30,000	30,049	-	30,049	(49)	100%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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Department Name	Legal Department					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	798,210	907,628	996,152	996,152	596,037	-	596,037	400,115	60%
Fringe Benefits	251,604	298,375	345,475	345,475	192,064	-	192,064	153,411	56%
Total Personnel	1,049,814	1,206,003	1,341,627	1,341,627	788,101	-	788,101	553,526	59%
Supplies	1,771	3,568	3,550	3,550	514	22	536	3,014	15%
Services & Charges									
Professional Services	475	1,440	2,550	2,550	5,894	14,106	20,000	(17,450)	784%
Printing & Advertising	-	106	500	500	-	-	-	500	0%
Education & Training	10,998	8,063	11,000	11,021	1,534	5,324	6,858	4,163	62%
Travel	2,804	-	5,000	4,000	-	-	-	4,000	0%
Repairs & Maintenance	-	100	-	-	-	-	-	-	-
Other Services & Charges	14,804	16,929	18,800	21,029	10,651	5,816	16,466	4,563	78%
Total Services & Charges	29,081	26,638	37,850	39,100	18,078	25,246	43,324	(4,224)	111%
Operating Expenditures	1,080,666	1,236,209	1,383,027	1,384,277	806,693	25,268	831,961	552,316	60%
Interfund Allocations	96,719	62,820	174,889	174,889	116,593	-	116,593	58,296	67%
Total Expenditures	1,177,385	1,299,029	1,557,916	1,559,166	923,286	25,268	948,554	610,612	61%
Revenue									
Charges for Services	66,475	135,710	91,799	91,799	45,672		45,672	46,128	50%
Other Income	394	-	-	-	-		-	-	-
Interfund Allocation Reimb	54,689	56,529	-	-	-		-	-	-
Total Revenue	121,558	192,239	91,799	91,799	45,672		45,672	46,128	50%

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 primarily funded by the Admin Cost Allocation - an interfund allocation where the budgeted costs of the administrative departments in the General Fund (#101) are charged to other City funds. The purpose of the allocation is to recover management oversight costs supported by General Fund expenditures. 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.

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Division Name	Engineering						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	1,630,795	1,680,220	1,816,881	1,816,881	1,134,344	-	1,134,344	682,537	62%	
Fringe Benefits	515,864	588,063	645,176	645,176	388,135	420	388,555	256,621	60%	
Total Personnel	2,146,659	2,268,284	2,462,057	2,462,057	1,522,480	420	1,522,900	939,158	62%	
Supplies	12,665	5,144	22,700	22,700	4,770	298	5,068	17,632	22%	
Services & Charges										
Professional Services	139,573	151,673	150,000	361,831	61,517	221,282	282,799	79,033	78%	
Printing & Advertising	3,520	1,872	8,535	9,567	2,034	684	2,718	6,849	28%	
Education & Training	7,953	1,500	21,000	21,000	552	-	552	20,448	3%	
Travel	9,682	3,762	15,250	15,273	1,511	898	2,409	12,864	16%	
Repairs & Maintenance	4,840	5,718	26,500	26,500	4,133	-	4,133	22,367	16%	
Debt Service Principal	14,637	10,755	8,259	8,259	4,493	-	4,493	3,766	54%	
Debt Service Interest & Fees	407	194	624	624	51	-	51	573	8%	
Other Services & Charges	18,918	12,314	21,300	21,741	4,876	514	5,390	16,351	25%	
Total Services & Charges	199,530	187,788	251,468	464,795	79,167	223,378	302,545	162,251	65%	
Operating Expenditures	2,358,855	2,461,216	2,736,225	2,949,552	1,606,417	224,096	1,830,513	1,119,041	62%	
Interfund Allocations	365,366	418,440	567,032	567,032	378,020	-	378,020	189,012	67%	
Total Expenditures	2,724,221	2,879,656	3,303,257	3,516,584	1,984,437	224,096	2,208,533	1,308,053	63%	
Revenue										
Licenses & Permits	160,730	161,952	127,000	127,000	86,435	-	86,435	40,565	68%	
Charges for Services	136,717	415,210	192,000	192,000	96,000	-	96,000	96,000	50%	
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	966,153	-	966,153	483,080	67%	
Total Revenue	1,707,827	2,035,075	1,773,233	1,773,233	1,148,588	-	1,148,588	624,645	65%	

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, an interfund allocation, permits issued, and charges for engineering services.

Engineering has an Engineering Service Agreement (ESA) agreement with the Department of Community Investment (DCI).

The salaries and benefits for the Engineering staff is allocated back to the departments they serve. This is recognized as interfund allocation reimbursement.

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.

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Division Name	Office of Sustainability					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	81,071	85,683	85,548	85,548	16,154	-	16,154	69,394	19%
Fringe Benefits	26,572	27,950	28,965	28,965	5,016	-	5,016	23,949	17%
Total Personnel	107,643	113,634	114,513	114,513	21,170	-	21,170	93,343	18%
Supplies	3,934	23,361	1,250	1,338	88	446	534	805	40%
Services & Charges									
Professional Services	37,201	74,584	53,000	79,902	3,000	-	3,000	76,902	4%
Printing & Advertising	-	-	675	675	-	-	-	675	0%
Education & Training	18	86	1,400	1,400	-	-	-	1,400	0%
Travel	201	-	2,162	2,162	-	-	-	2,162	0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	3,487	12,760	6,000	6,000	500	-	500	5,500	8%
Total Services & Charges	40,908	87,431	63,237	90,139	3,500	-	3,500	86,639	4%
Operating Expenditures	152,485	224,425	179,000	205,990	24,758	446	25,204	180,787	12%
Capital	-	-	-	-	-	50,000	50,000	(50,000)	-
Interfund Allocations	19,234	9,740	20,146	20,146	13,430	-	13,430	6,716	67%
Total Expenditures	171,719	234,165	199,146	226,136	38,188	50,446	88,634	137,503	39%
Revenue									
Other Income	-	9,299	-	-	-	-	-	-	-
Total Revenue	-	9,299	-	-	-	-	-	-	-

Division Purpose:

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

Goals:

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

Explanation of Revenue Sources:

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

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

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

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

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Division Name	AmeriCorps Grant Program					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	244,129	225,247	263,032	263,032	146,830	-	146,830	116,202	56%
Fringe Benefits	40,651	37,207	57,140	57,140	24,406	-	24,406	32,734	43%
Total Personnel	284,780	262,454	320,172	320,172	171,237	-	171,237	148,936	53%
Supplies	43,669	10,067	30,850	30,850	2,903	-	2,903	27,947	9%
Services & Charges									
Professional Services	12,054	31,982	44,051	58,392	12,739	1,601	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	1,345	-	1,345	5,835	19%
Total Services & Charges	29,151	35,278	66,461	80,802	14,085	1,601	15,686	65,116	19%
Total Expenditures	357,600	307,799	417,483	431,824	188,224	1,601	189,825	241,999	44%
Revenue									
Intergov./ Grants	117,240	176,231	177,238	177,238	165,189		165,189	12,049	93%
Interfund Transfers In	135,000	105,000	120,000	120,000	80,000		80,000	40,000	67%
Total Revenue	252,240	281,231	297,238	297,238	245,189		245,189	52,049	82%

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, SBF'D, and other depts. Additional members have minimal impact on program overhead or staffing costs.
- Supplies, services and charges decrease as program becomes established and startup tasks and purchases have been completed.
- AmeriCorps is a reimbursement grant, so the City is required to budget for the total cost of the program. While the program grows to serve more residents and provide capacity to more City programs, the proportion of expenses reimbursed by a grant increases every year. In other words, the percent of total costs that the City matches decreases every year.

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Department Name	Police Department					Fund Number	101			
Fund Type	General Fund					Control	City Funds			
Expenditures by Type	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Personnel										
Salaries & Wages	17,218,225	15,563,454	16,627,644	16,645,444	10,622,714	-	10,622,714	6,022,730	64%	
Fringe Benefits	5,275,228	5,423,162	5,468,221	5,450,421	3,623,842	-	3,623,842	1,826,579	66%	
Total Personnel	22,493,452	20,986,615	22,095,865	22,095,865	14,246,555	-	14,246,555	7,849,309	64%	
Supplies	905,823	767,165	1,152,960	1,208,016	630,672	95,285	725,957	482,060	60%	
Services & Charges										
Professional Services	657,704	765,305	710,000	753,666	166,581	57,120	223,700	529,966	30%	
Printing & Advertising	-	3,288	24,721	24,721	5,827	-	5,827	18,894	24%	
Utilities	185,066	170,952	174,408	174,408	121,328	-	121,328	53,080	70%	
Education & Training	350	426	-	16,500	16,314	-	16,314	186	99%	
Travel	1,339	1,648	250	250	-	-	-	250	0%	
Repairs & Maintenance	906,259	871,987	980,199	1,013,972	580,444	6,036	586,479	427,493	58%	
Debt Service Principal	137,083	139,178	141,306	141,306	141,305	-	141,305	1	100%	
Debt Service Interest & Fees	5,837	3,742	1,616	1,616	1,615	-	1,615	1	100%	
Grants & Subsidies	3,026	5,635	57,000	57,000	5,760	1,200	6,960	50,040	12%	
Other Services & Charges	252,846	272,619	349,908	361,328	244,970	28,361	273,331	87,997	76%	
Total Services & Charges	2,149,511	2,234,781	2,439,408	2,544,767	1,284,144	92,717	1,376,861	1,167,908	54%	
Operating Expenditures	25,548,786	23,988,561	25,688,233	25,848,648	16,161,371	188,002	16,349,373	9,499,277	63%	
Capital	102,885	-	-	-	-	-	-	-	-	
Interfund										
Interfund Allocations	4,333,272	3,651,431	4,863,457	4,863,457	3,242,305	-	3,242,305	1,621,152	67%	
Interfund Transfers Out	26,423	-	-	-	-	-	-	-	-	
Interfund Total	4,359,695	3,651,431	4,863,457	4,863,457	3,242,305	-	3,242,305	1,621,152	67%	
Total Expenditures	30,011,366	27,639,992	30,551,690	30,712,105	19,403,676	188,002	19,591,678	11,120,429	64%	
Revenue										
Charges for Services	-	8,316	-	-	-	-	-	-	-	
Other Income	613,356	655,931	457,000	461,716	174,772	-	174,772	286,944	38%	
Donations	-	-	7,500	7,500	-	-	-	7,500	0%	
Interfund Transfers In	-	1,547,272	-	-	-	-	-	-	-	
Total Revenue	613,356	2,211,518	464,500	469,216	174,772	-	174,772	294,444	37%	

Department Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

2021 Changes to Budgeted Personnel

+1 Crime Resource Specialist, +2 Police Recruits, -5 Sworn Officers, -2 Records Clerk Positions (eliminate third shift of Records Division and close overnight, dedicated phone with direct line to 911 center will be available for emergencies), -1 Director of Civilian Services

Supplies

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

Services & Charges

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

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

• Grants & Subsidies - Increase for the expansion of the Police Athletic League (PAL) Program. Funding for the PAL Program is also budgeted in the C.O.P.S. M.O.R.E. Grant Fund (#295).

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Division Name	Police Crime Lab	Fund Number	101
Fund Type	General Fund	Control	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	395,207	463,759	463,759	232,030	-	232,030	231,729	50%
Fringe Benefits	-	142,250	167,982	167,982	81,188	-	81,188	86,794	48%
Total Personnel	-	537,456	631,741	631,741	313,218	-	313,218	318,523	50%
Supplies	-	15,373	17,000	18,113	13,240	1,069	14,309	3,804	79%
Services & Charges									
Professional Services	-	8	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	8	-	-	-	-	-	-	-
Operating Expenditures	-	552,838	648,741	649,854	326,458	1,069	327,527	322,327	50%
Interfund Allocations	-	-	148,571	148,571	99,047	-	99,047	49,524	67%
Total Expenditures	-	552,838	797,312	798,425	425,505	1,069	426,574	371,851	53%
Revenue									
Charges for Services	-	7,756	-	10,000	11,981	-	11,981	(1,981)	120%
Total Revenue	-	7,756	-	10,000	11,981	-	11,981	(1,981)	120%

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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Department Name	Fire Department						Fund Number	101	
Fund Type	General Fund						Control	City Funds	
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	12,884,584	16,374,216	16,126,290	16,216,290	10,315,639	-	10,315,639	5,900,651	64%
Fringe Benefits	3,938,049	5,397,609	5,452,133	5,362,133	3,557,988	-	3,557,988	1,804,145	66%
Total Personnel	16,822,632	21,771,825	21,578,423	21,578,423	13,873,627	-	13,873,627	7,704,796	64%
Supplies	585,336	591,801	666,391	699,569	397,158	59,766	456,924	242,645	65%
Services & Charges									
Professional Services	294,517	233,686	204,000	233,298	124,608	98,536	223,144	10,153	96%
Printing & Advertising	-	2,063	22,214	12,380	1,915	50	1,965	10,415	16%
Utilities	287,600	293,257	340,000	340,000	198,701	-	198,701	141,299	58%
Education & Training	51,604	67,844	73,000	73,000	50,202	14,459	64,661	8,339	89%
Travel	38,139	6,318	20,500	15,771	4,486	645	5,131	10,640	33%
Repairs & Maintenance	1,042,780	1,159,796	1,032,000	1,041,720	635,834	30,962	666,797	374,923	64%
Other Services & Charges	5,702	39,047	38,500	53,287	35,363	7,374	42,738	10,550	80%
Total Services & Charges	1,720,342	1,802,010	1,730,214	1,769,455	1,051,110	152,027	1,203,137	566,319	68%
Operating Expenditures	19,128,311	24,165,636	23,975,028	24,047,448	15,321,895	211,793	15,533,688	8,513,760	65%
Interfund									
Interfund Allocations	1,979,778	1,890,530	2,493,373	2,493,373	1,662,245	-	1,662,245	831,128	67%
Interfund Transfers Out	608,052	-	-	-	-	-	-	-	-
Interfund Total	2,587,830	1,890,530	2,493,373	2,493,373	1,662,245	-	1,662,245	831,128	67%
Total Expenditures	21,716,141	26,056,166	26,468,401	26,540,821	16,984,140	211,793	17,195,933	9,344,888	65%
Revenue									
Charges for Services	409	337	4,500	4,500	176		176	4,324	4%
Intergov./ Grants	302,484	14,866	-	-	94,668		94,668	(94,668)	-
Licenses & Permits	-	19,227	24,000	24,000	17,108		17,108	6,892	71%
Donations	345	420	87,800	87,800	-		-	87,800	0%
Other Income	11,447	6,033	1,000	1,000	882		882	118	88%
Interfund Transfers In	-	3,474,135	707,215	707,215	607,079		607,079	100,136	86%
Total Revenue	314,685	3,515,018	824,515	824,515	719,913		719,913	104,602	87%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

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

2021 is the fourth year of a 4-year collective bargaining agreement - the negotiated 2% increase in wages from 2020 to 2021 is reflected. The South Bend Fire Department conducts recruit academies when its staffing becomes insufficient, generally after the 6th opening. The academy is approximately 21 weeks long - therefore, the department budgets 6 civilian recruit positions for 21 weeks.

- In 2021, the Community Paramedic Program will continue to interact with repeat users of the EMS system to assess their needs prior to them calling 911 and taking a trip to the emergency room. This program proved to be very successful and an additional position was added in 2020 to expand the program and work with even more citizens to prevent unnecessary calls and trips to the emergency room.

- In 2020, the Fire Department moved all firefighters assigned to Emergency Medical Services to the General Fund. This includes wages & benefits, supplies, and services previously accounted for in the EMS Operating Fund (#288). Keeping firefighter EMS personnel in a separate budget was impractical due to frequently changing assignments. EMS expenditures related to billing are accounted for in separate division in the General Fund.

- Fire Department capital needs are budgeted in the Fire Department Capital Fund (#287).

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Division Name	Emergency Medical Services					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	138,124	150,859	150,859	93,907	-	93,907	56,952	62%
Fringe Benefits	-	75,881	75,932	75,932	52,165	-	52,165	23,767	69%
Total Personnel	-	214,005	226,791	226,791	146,072	-	146,072	80,719	64%
Supplies	-	232,073	332,900	339,032	233,594	14,843	248,437	90,595	73%
Services & Charges									
Professional Services	-	14,058	80,610	54,735	12,933	1,582	14,515	40,220	27%
Printing & Advertising	-	220	12,200	12,200	-	-	-	12,200	0%
Education & Training	-	66,239	4,000	14,000	7,912	2,462	10,374	3,626	74%
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	2,640	133,600	122,600	520	3,184	3,704	118,896	3%
Other Services & Charges	-	52,907	20,000	47,000	45,092	-	45,092	1,908	96%
Total Services & Charges	-	136,065	250,410	250,535	66,456	7,228	73,685	176,850	29%
Operating Expenditures	-	582,143	810,101	816,358	446,123	22,071	468,194	348,164	57%
Interfund Allocations	-	10,159	-	-	-	-	-	-	-
Total Expenditures	-	592,302	810,101	816,358	446,123	22,071	468,194	348,164	57%
Revenue									
Charges for Services	-	3,491,328	3,593,000	3,608,000	3,105,237	-	3,105,237	502,763	86%
Fines, Forfeitures, and Fees	-	-	-	-	11	-	11	(11)	-
Other Income	-	186	-	-	588	-	588	(588)	-
Total Revenue	-	3,491,515	3,593,000	3,608,000	3,105,836	-	3,105,836	502,164	86%

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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Division Name	Fire Training Center	Fund Number	101
Fund Type	General Fund	Control	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Supplies	-	13,842	5,000	17,000	3,115	10,803	13,917	3,083	82%
Services & Charges									
Utilities	-	5,729	33,000	33,000	10,090	-	10,090	22,910	31%
Repairs & Maintenance	-	10,605	110,000	110,000	635	-	635	109,365	1%
Total Services & Charges	-	16,334	143,000	143,000	10,725	-	10,725	132,275	7%
Operating Expenditures	-	30,175	148,000	160,000	13,839	10,803	24,642	135,358	15%
Total Expenditures	-	30,175	148,000	160,000	13,839	10,803	24,642	135,358	15%
Revenue									
Charges for Services	-	1,050	50,000	50,000	-		-	50,000	0%
Total Revenue	-	1,050	50,000	50,000	-		-	50,000	0%

Division Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

From 2019 through 2021, capital improvements will be made to the training center through the use of bond proceeds. Capital expenditures related to the fire training center upgrade can be seen in the Fire Station #9 Bond Capital Fund (#451).

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Division Name	Morris Performing Arts Center					Fund Number	101			
Fund Type	General Fund					Control	City Funds			
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	381,917	285,767	539,806	539,806	270,933	-	270,933	268,873	50%	
Fringe Benefits	147,033	131,601	230,491	231,051	128,787	560	129,347	101,704	56%	
Total Personnel	528,950	417,368	770,297	770,857	399,720	560	400,280	370,577	52%	
Supplies	20,954	22,110	25,000	25,200	7,040	277	7,317	17,883	29%	
Services & Charges										
Professional Services	2,160	2,518	10,200	15,673	1,650	5,473	7,123	8,550	45%	
Printing & Advertising	43,730	15,702	60,000	68,593	7,647	11,894	19,541	49,052	28%	
Utilities	128,031	112,645	139,100	139,100	70,644	-	70,644	68,456	51%	
Education & Training	2,938	-	-	4,605	1,834	3,209	5,043	(438)	110%	
Travel	5,648	1,469	-	570	2,055	570	2,625	(2,055)	461%	
Repairs & Maintenance	85,650	34,268	100,000	103,610	37,558	25,496	63,054	40,556	61%	
Other Services & Charges	10,358	11,433	18,350	22,393	10,793	3,367	14,160	8,233	63%	
Total Services & Charges	278,515	178,034	327,650	354,543	132,181	50,008	182,188	172,354	51%	
Operating Expenditures	828,418	617,512	1,122,947	1,150,600	538,940	50,845	589,785	560,814	51%	
Capital	22,230	-	-	-	-	-	-	-	-	
Interfund										
Interfund Allocations	240,405	210,875	237,973	237,973	158,649	-	158,649	79,324	67%	
Interfund Transfers Out	-	175,579	-	-	-	-	-	-	-	
Interfund Total	240,405	386,454	237,973	237,973	158,649	-	158,649	79,324	67%	
Total Expenditures	1,091,053	1,003,966	1,360,920	1,388,573	697,589	50,845	748,434	640,138	54%	
Revenue										
Charges for Services	1,220,096	317,745	700,000	700,000	204,294		204,294	495,706	29%	
Intergov./ Grants	-	-	-	661,442	661,442		661,442	-	100%	
Other Income	46,536	5,930	25,000	25,000	1,142		1,142	23,858	5%	
Interfund Allocation Reimb	-	40,118	86,746	86,746	57,830		57,830	28,916	67%	
Interfund Transfers In	-	55,367	-	-	-		-	-	-	
Total Revenue	1,266,632	419,160	811,746	1,473,188	924,708		924,708	548,480	63%	

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.

In 2021, the Morris received the Shuttered Venue Operators Grant (SVOG) from the US Small Business Association to help offset the costs from the COVID-19 closure during 2020.

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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Division Name	Palais Royale Ballroom					Fund Number	101			
Fund Type	General Fund					Control	City Funds			
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	88,606	28,543	-	-	-	-	-	-	-	-
Fringe Benefits	49,675	28,243	-	-	-	-	-	-	-	-
Total Personnel	138,282	56,786	-	-	-	-	-	-	-	-
Supplies	5,181	5,031	5,000	5,000	774	-	774	4,226	15%	
Services & Charges										
Printing & Advertising	21,346	3,693	-	300	-	300	300	-	100%	
Utilities	88,730	80,505	92,000	92,000	48,722	-	48,722	43,278	53%	
Repairs & Maintenance	54,179	26,223	61,000	68,315	14,296	18,569	32,865	35,450	48%	
Other Services & Charges	2,181	5,539	14,640	14,734	5,587	7,329	12,916	1,818	88%	
Total Services & Charges	166,436	115,959	167,640	175,349	68,605	26,198	94,803	80,546	54%	
Operating Expenditures	309,899	177,777	172,640	180,349	69,379	26,198	95,577	84,772	53%	
Interfund Allocations	48,511	43,637	45,407	45,407	30,275	-	30,275	15,132	67%	
Total Expenditures	358,410	221,414	218,047	225,756	99,654	26,198	125,852	99,904	56%	
Revenue										
Charges for Services	197,585	88,843	42,000	142,400	81,399		81,399	61,001	57%	
Other Income	18,694	4,966	100,400	-	-		-	-	-	
Total Revenue	216,280	93,809	142,400	142,400	81,399		81,399	61,001	57%	

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
Revenue									
Intergov./ Shared Revenues	3,209,051	2,985,157	3,041,250	3,041,250	2,092,472		2,092,472	948,778	69%
Intergov./ Grants	-	-	-	-	118,046		118,046	(118,046)	-
Licenses & Permits	3,150	300	3,000	3,000	1,675		1,675	1,325	56%
Charges for Services	253,301	290,475	232,670	232,670	161,621		161,621	71,049	69%
Interest Earnings	165,725	39,751	26,878	26,878	19,266		19,266	7,612	72%
Debt Proceeds	-	1,778,948	-	-	-		-	-	-
Other Income	42,383	56,716	5,300	23,326	38,740		38,740	(15,414)	166%
Interfund Allocation Reimb	138,150	149,020	150,163	150,163	100,107		100,107	50,056	67%
Interfund Transfers In	3,852,066	4,937,750	3,500,000	3,500,000	2,333,332		2,333,332	1,166,668	67%
Total Revenue	7,663,825	10,238,117	6,959,261	6,977,287	4,865,259		4,865,259	2,112,028	70%
Expenditures by Activity									
Streets / Traffic & Lighting	9,441,018	7,154,221	7,146,111	9,069,791	6,659,206	247,033	6,906,239	2,163,552	76%
Curb & Sidewalk Program	1,494,709	1,202,773	1,480,290	1,952,478	912,841	603,401	1,516,242	436,236	78%
Total Expenditures	10,935,727	8,356,994	8,626,401	11,022,269	7,572,047	850,435	8,422,481	2,599,788	76%
Expenditures by Type									
Personnel									
Salaries & Wages	2,602,952	2,715,345	2,994,880	2,996,926	1,927,216	-	1,927,216	1,069,710	64%
Fringe Benefits	970,717	1,138,382	1,240,258	1,242,212	804,744	-	804,744	437,468	65%
Total Personnel	3,573,668	3,853,726	4,235,138	4,239,138	2,731,959	-	2,731,959	1,507,178	64%
Supplies	1,080,335	1,065,253	764,833	1,022,529	634,924	51,263	686,187	336,341	67%
Services & Charges									
Professional Services	645,007	255,097	483,476	915,664	315,048	594,214	909,263	6,402	99%
Printing & Advertising	222	194	3,250	3,250	771	-	771	2,479	24%
Utilities	49,037	44,364	48,231	49,981	31,782	-	31,782	18,199	64%
Education & Training	9,540	13,900	15,000	15,000	2,845	-	2,845	12,155	19%
Travel	3,391	2,210	5,000	4,998	-	-	-	4,998	0%
Repairs & Maintenance	424,771	699,746	555,941	593,229	472,506	43,767	516,272	76,957	87%
Debt Service Principal	734,901	590,097	920,461	920,461	764,036	-	764,036	156,425	83%
Debt Service Interest & Fees	45,227	28,674	47,245	47,245	32,593	-	32,593	14,652	69%
Other Services & Charges	177,033	165,904	128,070	114,910	67,998	176	68,174	46,735	59%
Total Services & Charges	2,089,129	1,800,187	2,206,674	2,664,738	1,687,579	638,158	2,325,737	339,002	87%
Operating Expenditures	6,743,132	6,719,167	7,206,645	7,926,405	5,054,463	689,421	5,743,883	2,182,521	72%
Capital	64,316	102,840	-	1,676,108	1,571,080	161,014	1,732,094	(55,986)	103%
Interfund									
Interfund Allocations	1,628,279	1,534,987	1,419,756	1,419,756	946,504	-	946,504	473,252	67%
Interfund Transfers Out	2,500,000	-	-	-	-	-	-	-	-
Total Interfund	4,128,279	1,534,987	1,419,756	1,419,756	946,504	-	946,504	473,252	67%
Total Expenditures	10,935,727	8,356,994	8,626,401	11,022,269	7,572,047	850,435	8,422,481	2,599,787	76%
Net Surplus / (Deficit)	(3,271,902)	1,881,123	(1,667,140)	(4,044,982)	(2,706,788)		(3,557,223)		
Beginning Cash Balance	7,993,003	4,743,203		6,607,820					
Cash Adjustments	22,101	(16,506)		-					
Ending Cash Balance	4,743,203	6,607,820		2,562,838	3,818,528				
Cash Reserves Target	2,733,932	2,089,248		2,755,567					
								Cash Reserves Target	
								25% of Annual expenditures	

Fund Purpose:

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

- **Streets:** The Streets Division repairs and maintains 2,200 lane miles of road surface in the city limits. Maintenance on streets ranges from paving and patching in the summer to plowing snow in the winter. Additionally, Streets maintains around 398 miles of alley surface. Also operating under the Streets Division is Unit 211, a 24/7 response vehicle that works with the South Bend Police Department and the South Bend Fire Department for emergencies.
- **Traffic & Lighting:** The Office of Traffic & Lighting maintains traffic signs, signals, and city-owned streetlights. Not only does this office provide traffic control in construction areas for the Offices of Streets & Sewers, but Traffic & Lighting also works with the South Bend Police Department to provide traffic control for special events in the city, setting up traffic control for events. Additionally, Traffic & Lighting is responsible for street painting, i.e., line striping, crosswalks, stop bars, etc.
- **Curb & Sidewalk:** An annual program to replace sidewalks, curbs, and curb ramps in poor condition at residential properties throughout the City. City Council members select the locations to be reviewed by Engineering for bidding as a public works project.

Explanation of Revenue Sources:

This fund receives 50% of the City's gas tax and wheel tax distribution from the State of Indiana. This fund receives gas tax and wheel tax revenue from the State of Indiana. Gas tax revenue is distributed monthly by the State and is based on a complex formula, developed by the State, which takes into account population, road and street mileage and other factors. Wheel tax is collected by the Indiana Bureau of Motor Vehicles, remitted to the County, and distributed monthly to the local units based on population and road miles. In April 2017, Indiana lawmakers passed House Enrolled Act 1002-2017 to raise extra funds to repair the state's roads and bridges. The bill raised the gas, special fuel, and motor carrier surcharge taxes by 10 cents. On July 1, 2018, the gas tax increased from 18 to 28 cents per gallon. Despite this increase, the City's gas tax revenue decreased by \$500k from 2018 to 2019 due to changes to the State's distribution formula which keeps more funds at the State level. As this fund's revenues decrease, the City continues to use income tax revenues to support the current level of street maintenance and repair, transferring funds from 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.

City of South Bend, Indiana
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Fund Name	MVH Restricted Fund					Fund Number	266		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	3,209,051	2,985,157	3,041,250	3,041,250	2,092,472		2,092,472	948,778	69%
Interest Earnings	15,007	12,589	187	9,037	7,845		7,845	1,192	87%
Total Revenue	3,224,058	2,997,747	3,041,437	3,050,287	2,100,317		2,100,317	949,970	69%
Expenditures by Type									
Personnel									
Salaries & Wages	290,561	221,144	353,095	349,095	140,219	-	140,219	208,876	40%
Fringe Benefits	148,185	103,529	140,277	140,277	61,863	-	61,863	78,414	44%
Total Personnel	438,746	324,673	493,372	489,372	202,082	-	202,082	287,290	41%
Supplies	1,355,841	1,165,290	1,189,768	1,230,738	822,271	216,283	1,038,555	192,184	84%
Services & Charges									
Professional Services	-	-	-	250,000	237,407	12,292	249,700	300	100%
Repairs & Maintenance	774,629	1,042,462	1,358,110	1,512,302	406,969	803,209	1,210,178	302,124	80%
Total Services & Charges	774,629	1,042,462	1,358,110	1,762,302	644,376	815,502	1,459,878	302,424	83%
Capital	-	-	-	15,800	15,800	-	15,800	-	100%
Total Expenditures	2,569,216	2,532,426	3,041,250	3,498,213	1,684,529	1,031,785	2,716,314	781,898	78%
Net Surplus / (Deficit)	654,842	465,321	187	(447,926)	415,788		(615,997)		
Beginning Cash Balance	-	650,402		1,126,297		Cash Reserves Target			
Cash Adjustments	(4,440)	10,574		-					
Ending Cash Balance	650,402	1,126,297		678,371	1,583,286	No reserve requirement			
Cash Reserves Target	-	-		-					

Fund Purpose:

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

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

Explanation of Revenue Sources:

This fund receives 50% of the City's gas tax and wheel tax distribution from the State of Indiana. This fund receives gas tax and wheel tax revenue from the State of Indiana. This fund receives gas tax and wheel tax revenue from the State of Indiana. Gas tax revenue is distributed monthly by the State and is based on a complex formula, developed by the State, which takes into account population, road and street mileage and other factors. Wheel tax is collected by the Indiana Bureau of Motor Vehicles, remitted to the County, and distributed monthly to the local units based on population and road miles. This fund also receives revenue from interest earned on the fund's cash balance.

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

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

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Motor Vehicle Highway Budget Summary - Fund 202 & 266

	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	6,418,102	5,970,315	6,082,500	6,082,500	4,184,945		4,184,945	1,897,555	69%
Intergov./ Grants	-	-	-	-	118,046		118,046	(118,046)	-
Licenses & Permits	3,150	300	3,000	3,000	1,675		1,675	1,325	56%
Charges for Services	253,301	290,475	232,670	232,670	161,621		161,621	71,049	69%
Interest Earnings	180,733	52,340	27,065	35,915	27,111		27,111	8,804	75%
Debt Proceeds	-	1,778,948	-	-	-		-	-	-
Other Income	42,383	56,716	5,300	23,326	38,740		38,740	(15,414)	166%
Interfund Allocation Reimb	138,150	149,020	150,163	150,163	100,107		100,107	50,056	67%
Interfund Transfers In	3,852,066	4,937,750	3,500,000	3,500,000	2,333,332		2,333,332	1,166,668	67%
Total Revenue	10,887,884	13,235,863	10,000,698	10,027,574	6,965,576		6,965,576	3,061,997	69%
Expenditures by Fund									
Motor Vehicle Highway (#202)	10,935,727	8,356,994	8,626,401	11,022,269	7,572,047	850,435	8,422,481	2,599,788	76%
MVH Restricted (#266)	2,569,216	2,532,426	3,041,250	3,498,213	1,684,529	1,031,785	2,716,314	781,899	78%
Total Expenditures	13,504,943	10,889,419	11,667,651	14,520,482	9,256,576	1,882,219	11,138,795	3,381,687	77%
Expenditures by Activity									
Streets / Traffic & Lighting	12,010,234	9,686,646	10,187,361	12,568,003	8,343,735	1,278,818	9,622,553	2,945,450	77%
Curb & Sidewalk Program	1,494,709	1,202,773	1,480,290	1,952,478	912,841	603,401	1,516,242	436,236	78%
Total Expenditures	13,504,943	10,889,419	11,667,651	14,520,482	9,256,576	1,882,219	11,138,795	3,381,686	77%
Expenditures by Type									
Personnel									
Salaries & Wages	2,893,512	2,936,488	3,347,975	3,346,021	2,067,434	-	2,067,434	1,278,587	62%
Fringe Benefits	1,118,902	1,241,911	1,380,535	1,382,489	866,607	-	866,607	515,882	63%
Total Personnel	4,012,414	4,178,400	4,728,510	4,728,510	2,934,041	-	2,934,041	1,794,469	62%
Supplies	2,436,176	2,230,544	1,954,601	2,253,267	1,457,196	267,546	1,724,742	528,525	77%
Services & Charges									
Professional Services	645,007	255,097	483,476	1,165,664	552,455	606,507	1,158,962	6,702	99%
Printing & Advertising	222	194	3,250	3,250	771	-	771	2,479	24%
Utilities	49,037	44,364	48,231	49,981	31,782	-	31,782	18,199	64%
Education & Training	9,540	13,900	15,000	15,000	2,845	-	2,845	12,155	19%
Travel	3,391	2,210	5,000	4,998	-	-	-	4,998	0%
Repairs & Maintenance	1,199,400	1,742,208	1,914,051	2,105,532	879,475	846,976	1,726,450	379,081	82%
Debt Service Principal	734,901	590,097	920,461	920,461	764,036	-	764,036	156,425	83%
Debt Service Interest & Fees	45,227	28,674	47,245	47,245	32,593	-	32,593	14,652	69%
Other Services & Charges	177,033	165,904	128,070	114,910	67,998	176	68,174	46,735	59%
Total Services & Charges	2,863,758	2,842,649	3,564,784	4,427,041	2,331,955	1,453,659	3,785,614	641,426	86%
Operating Expenditures	9,312,348	9,251,592	10,247,895	11,408,818	6,723,192	1,721,205	8,444,397	2,964,420	74%
Capital	64,316	102,840	-	1,691,908	1,586,880	161,014	1,747,894	(55,986)	103%
Interfund									
Interfund Allocations	1,628,279	1,534,987	1,419,756	1,419,756	946,504	-	946,504	473,252	67%
Interfund Transfers Out	2,500,000	-	-	-	-	-	-	-	-
Total Interfund	4,128,279	1,534,987	1,419,756	1,419,756	946,504	-	946,504	473,252	67%
Total Expenditures	13,504,943	10,889,419	11,667,651	14,520,482	9,256,576	1,882,219	11,138,795	3,381,686	77%
Net Surplus / (Deficit)	(2,617,060)	2,346,444	(1,666,953)	(4,492,908)	(2,291,000)		(4,173,219)		
Beginning Cash Balance	7,993,003	5,393,605		7,734,117					
Cash Adjustments	17,661	(5,932)		-					
Ending Cash Balance	5,393,605	7,734,117		3,241,209	5,401,814				

City of South Bend, Indiana
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Fund Name	Local Road & Street					Fund Number	251		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	1,858,579	1,781,618	1,539,462	1,800,000	1,221,120		1,221,120	578,880	68%
Intergov./ Grants	117,020	101,082	350,000	491,692	491,692		491,692	-	100%
Interest Earnings	132,553	43,781	7,007	19,300	15,790		15,790	3,510	82%
Other Income	38,375	18,968	-	-	-		-	-	-
Interfund Transfers In	2,500,000	-	-	-	-		-	-	-
Total Revenue	4,646,528	1,945,448	1,896,469	2,310,992	1,728,603		1,728,603	582,390	75%
Expenditures by Type									
Supplies	63,646	4,468	350,000	400,548	89,846	28,062	117,908	282,641	29%
Services & Charges									
Professional Services	175,032	200,078	80,000	754,276	204,928	383,055	587,983	166,293	78%
Repairs & Maintenance	376,289	795,967	-	743,974	339,006	388,999	728,004	15,970	98%
Other Services & Charges	5,000	2,094	15,000	15,000	7,262	50	7,312	7,688	49%
Total Services & Charges	556,321	998,139	95,000	1,513,250	551,196	772,103	1,323,299	189,951	87%
Capital	2,095,286	1,552,078	300,000	915,452	465,761	272,766	738,526	176,926	81%
Interfund Transfers Out	617,569	1,000,000	2,000,000	2,000,000	1,333,332	-	1,333,332	666,668	67%
Total Expenditures	3,332,822	3,554,685	2,745,000	4,829,250	2,440,134	1,072,931	3,513,065	1,316,186	73%
Net Surplus / (Deficit)	1,313,706	(1,609,236)	(848,531)	(2,518,258)	(711,532)		(1,784,463)		
Beginning Cash Balance	3,919,938	5,233,148		3,632,884					
Cash Adjustments	(495)	8,971		-					
Ending Cash Balance	5,233,148	3,632,884		1,114,625	2,977,043				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

Fund Purpose:

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

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

Explanation of Revenue Sources:

This fund receives gas taxes from the State of Indiana as its primary revenue source. Gas tax revenue is distributed monthly by the State and is based on a complex formula, developed by the State, which takes into account population, road and street mileage and other factors. This fund also receives revenue from interest earned on the fund's cash balance. Grants/Intergovernmental revenue is provided by the Indiana Department of Transportation (INDOT) and reimbursed through progress billing for state approved projects. In 2019, \$2.5 million was transferred from the Economic Development Income Tax Fund (EDIT) Fund (#408) to cover the cost of 20% local match for the Bendix Drive Pavement Replacement Project.

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

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Fund Name	LOIT Special Distribution	Fund Number	257
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Fund Type	Special Revenue Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	144,097	-	-	-		-	-	-
Interest Earnings	10,922	1,257	129	1,440	1,195		1,195	245	83%
Other Income	92,453	-	-	1,500	1,500		1,500	-	100%
Total Revenue	103,375	145,354	129	2,940	2,695		2,695	245	92%

Expenditures by Type									
Services & Charges									
Professional Services	257,469	17,856	-	106,004	3,762	2,242	6,004	100,000	6%
Total Services & Charges	257,469	17,856	-	106,004	3,762	2,242	6,004	100,000	6%

Capital	434,025	31,938	-	103,459	20,166	83,293	103,459	-	100%
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Total Expenditures	691,494	49,793	-	209,463	23,927	85,536	109,463	100,000	52%
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Net Surplus / (Deficit)	(588,119)	95,560	129	(206,523)	(21,232)		(106,768)		
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Beginning Cash Balance	757,509	170,735		266,588		Cash Reserves Target			
Cash Adjustments	1,345	293		-					
Ending Cash Balance	170,735	266,588		60,065	245,356				
Cash Reserves Target	-	-		-		No reserve requirement - one-time distribution - spend down to zero			

Fund Purpose:
This fund was established in 2016, per the State Board of Accounts (SBOA), to receive a one-time payment of local income taxes from the State for the purpose of infrastructure expenditures. Per the state statute (Senate Enrolled Act 67), a minimum of 75% must be spent on infrastructure projects. A total of \$4,217,549, representing 75% of the total distribution, was deposited in May 2016, comprised of \$4,160,901 distributed to the City and \$56,648 distributed to the Redevelopment Authority. The remainder was deposited into the Rainy Day Fund (#102).

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

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

City of South Bend, Indiana
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Fund Name	Local Road & Bridge Grant	Fund Number	265
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Fund Type	Special Revenue Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	553,253	1,102,365	1,000,000	1,141,172	791,072		791,072	350,100	69%
Interest Earnings	10,466	7,642	10	4,010	3,790		3,790	220	95%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	553,253	1,522,365	1,000,000	1,000,000	791,072		791,072	208,928	79%
Total Revenue	1,116,972	2,632,372	2,000,010	2,145,182	1,585,934		1,585,934	559,248	74%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	996,856	1,691,081	2,000,000	3,420,585	1,138,240	1,552,904	2,691,144	729,441	79%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	996,856	1,691,081	2,000,000	3,420,585	1,138,240	1,552,904	2,691,144	729,441	79%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	996,856	1,691,081	2,000,000	3,420,585	1,138,240	1,552,904	2,691,144	729,441	79%
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Net Surplus / (Deficit)	120,116	941,291	10	(1,275,403)	447,694	(1,105,210)			
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Beginning Cash Balance	329,373	449,431		1,391,493					
Cash Adjustments	(58)	770		-					
Ending Cash Balance	449,431	1,391,493		116,090	1,839,186				
Cash Reserves Target	-	-		-					

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

Fund Purpose:
This fund was established (ordinance 10486-16) to account for the receipt of the Community Crossings state grant and matching revenue (50/50) and for the payment of expenditures on eligible projects, per the Indiana State Board of Accounts (SBOA).
- Community Crossings is a partnership between the Indiana Department of Transportation (INDOT) and Hoosier communities, both urban and rural, to invest in infrastructure projects that catalyze economic development, create jobs, and strengthen local transportation networks.

Explanation of Revenue Sources:
In February 2017, the City received a \$1 million Community Crossings state matching grant from INDOT. The City's matching portion, \$1 million, was funded by an interfund transfer from the LOIT 2016 Special Distribution Fund (#257).
In 2018, actual grant dollars received were \$670,000. The City's matching portion, \$670,000, was funded by an interfund transfer from the LOIT 2016 Special Distribution Fund (#257).
In 2019, revenue was budgeted at \$600,000 based on a conservative estimate of anticipated grant funding. This will be matched by an interfund transfer from Local Road & Street Fund (#251).
In 2020/2021 the City is seeking \$1 million in grant funding for each year. In 2020, the matching portion will be funded by an interfund transfer from Local Road & Street Fund (#251). In 2021, the City is proposing issuing an infrastructure bond to fund city-wide street improvements which will also fund the \$1,000,000 matching portion for 2021. In 2022, Local Road & Street Fund (#251) will resume the interfund transfer match.
This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
2021 Expenditures are calculated on anticipated grant proceeds, plus the City's matching portion funded by Local Road & Street Fund (#251). The Community Crossings Matching Grant project includes pavement reconstruction - asphalt milling and resurfacing and curb ramps. Projects are managed by the Engineering division of the Department of Public Works.

City of South Bend, Indiana
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Fund Name	Major Moves Construction					Fund Number	412		
Fund Type	Capital Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Grants	-	668	-	51,633	51,633		51,633	-	100%
Interest Earnings	69,658	17,411	7,533	7,533	7,456		7,456	77	99%
Other Income	584,181	493,328	493,329	493,329	493,328		493,328	1	100%
Total Revenue	653,840	511,407	500,862	552,495	552,418		552,418	78	100%
Expenditures by Type									
Supplies	-	-	450,000	450,000	-	-	-	450,000	0%
Services & Charges									
Professional Services	1,502	108,890	-	96,265	28,041	68,224	96,265	-	100%
Repairs & Maintenance	710,820	44,201	-	97,898	-	97,898	97,898	-	100%
Total Services & Charges	712,322	153,090	-	194,163	28,041	166,122	194,163	-	100%
Capital	513,712	649,253	-	102,896	27,855	75,041	102,896	-	100%
Interfund Transfers Out	-	522,365	-	-	-	-	-	-	-
Total Expenditures	1,226,034	1,324,708	450,000	747,059	55,896	241,163	297,059	450,000	40%
Net Surplus / (Deficit)	(572,194)	(813,301)	50,862	(194,564)	496,521		255,359		
Beginning Cash Balance	2,765,949	2,195,972		1,386,436					
Cash Adjustments	2,216	3,765		-					
Ending Cash Balance	2,195,972	1,386,436		1,191,872	1,882,957				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

Per Indiana Code Section 8-14-16-5, "money in the fund may be expended only for the following purposes: (1) Construction of highways, roads, and bridges; (2) In a county that is a member of the northwest Indiana regional development authority, or in a city or town located in such a county, any purpose for which the regional development authority may make expenditures under IC 36-7-5; (3) Providing funding for economic development projects (as defined in IC 6-3.5-7-13.1(c)(1) or IC 6-3.5-7-13.1(c)(2)(A) through IC 6-3.5-7-13.1(c)(2)(K)); (4) Matching federal grants for a purpose described in this section; (5) Providing funding for interlocal agreements under IC 36-1-7 for a purpose described in this section; (6) Providing the county's, city's, or town's contribution to a regional development authority established under IC 36-7.6-2-3."

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	2021 Infrastructure Bond Capital	Fund Number	455
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Fund Type	Capital Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	-	-	-	18,000	13,869		13,869	4,131	77%
Interfund Transfers In	-	-	-	8,601,026	8,601,026		8,601,026	-	100%
Total Revenue	-	-	-	8,619,026	8,614,895		8,614,895	4,131	100%

Expenditures by Type									
Capital	-	-	-	7,601,026	662,479	4,836,477	5,498,956	2,102,070	72%
Interfund Transfers Out	-	-	-	1,000,000	791,072	-	791,072	208,928	79%
Total Expenditures	-	-	-	8,601,026	1,453,550	4,836,477	6,290,027	2,310,998	73%

Net Surplus / (Deficit)	-	-	-	18,000	7,161,345		2,324,867
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Beginning Cash Balance	-	-	-	-	-	Cash Reserves Target
Cash Adjustments	-	-	-	-	-	
Ending Cash Balance	-	-	-	18,000	7,161,345	
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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Fund Name	Solid Waste Operations					Fund Number	610		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	5,463,922	5,656,106	5,506,237	5,506,237	4,084,375		4,084,375	1,421,862	74%
Interest Earnings	12,252	2,362	-	205	205		205	-	100%
Other Income	13,220	98,540	45,500	46,848	45,945		45,945	903	98%
Interfund Transfers In	-	250,000	965,000	-	-		-	-	-
Total Revenue	5,489,395	6,007,008	6,516,737	5,553,290	4,130,525		4,130,525	1,422,765	74%
Expenditures by Type									
Personnel									
Salaries & Wages	1,030,068	1,151,775	1,146,617	1,146,617	717,927	-	717,927	428,690	63%
Fringe Benefits	421,865	491,924	521,476	521,476	303,422	-	303,422	218,054	58%
Total Personnel	1,451,934	1,643,699	1,668,093	1,668,093	1,021,348	-	1,021,348	646,744	61%
Supplies									
	254,413	328,387	472,330	474,822	213,894	6,941	220,835	253,986	47%
Services & Charges									
Printing & Advertising	-	504	5,193	5,193	2,056	2,050	4,106	1,087	79%
Education & Training	975	-	20,000	20,000	12,529	4,631	17,160	2,840	86%
Travel	1,137	-	9,900	9,900	-	-	-	9,900	0%
Repairs & Maintenance	810,289	1,156,210	995,000	950,900	697,007	112	697,119	253,781	73%
Debt Service Principal	-	-	-	250,000	250,000	-	250,000	-	100%
Other Services & Charges	998,584	1,199,086	1,114,933	1,160,448	809,317	250,746	1,060,062	100,386	91%
Total Services & Charges	1,810,984	2,355,800	2,145,026	2,396,441	1,770,908	257,539	2,028,447	367,994	85%
Operating Expenditures	3,517,330	4,327,885	4,285,449	4,539,356	3,006,151	264,480	3,270,631	1,268,724	72%
Interfund									
Interfund Allocations	998,406	958,978	1,185,129	1,185,129	790,085	-	790,085	395,044	67%
Interfund Transfers Out	1,053,026	979,213	1,065,255	1,065,255	663,043	-	663,043	402,212	62%
Total Interfund	2,051,432	1,938,191	2,250,384	2,250,384	1,453,128	-	1,453,128	797,256	65%
Total Expenditures	5,568,762	6,266,076	6,535,833	6,789,740	4,459,278	264,480	4,723,759	2,065,980	70%
Net Surplus / (Deficit)	(79,367)	(259,069)	(19,096)	(1,236,450)	(328,753)		(593,234)		
Beginning Cash Balance	525,571	449,145		87,032					
Cash Adjustments	2,941	(103,044)		-					
Ending Cash Balance	449,145	87,032		(1,149,417)	(629,232)				
Cash Reserves Target	556,876	626,608		678,974					
							Cash Reserves Target		
							10% of Annual expenditures		

Fund Purpose:

This fund was established to account for the operations of the Solid Waste Division of the Department of Public Works. Solid Waste provides weekly trash collection service. Additional services available to residents include trash extra bulky collection, weekly yard waste collection, yard waste extra bulky collection, and Christmas tree collection.

Explanation of Revenue Sources:

This fund is funded by charging City residents a monthly fee for pick-up and disposal of trash at an area landfill/transfer station and recycling centers. The City may pursue a trash/yard waste collection fee increase to cover expenses. The most recent rate increases were in 2008 (ordinance no. 9861-08) and 2017 (ordinance no. 10400-15). At the end of 2020, the Common Council approved an interfund loan from the Sewage Works Operations Fund (#641) to this fund in order to ensure the cash balance was not negative at year-end. The loan must be repaid by June 30, 2021.

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

Landfill costs continue to rise and are forecasted to increase 3% per year. The yard waste program participation increased from 52% in 2018 to 61% in 2019. This requires additional yard waste totes and overtime wages. Due to the annual increases in wages/benefits, maintenance, disposal and allocation costs the City is requesting trash/yard waste collection fee increase to cover expenses. Year after year, expenses have continued to increase but revenues have not.

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

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Fund Name	Solid Waste Capital					Fund Number	611		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	5,423	946	-	23	25		25	(2)	109%
Debt Proceeds	-	375,000	-	-	-		-	-	-
Interfund Transfers In	1,053,026	979,213	1,065,255	1,065,255	663,043		663,043	402,212	62%
Total Revenue	1,058,449	1,355,159	1,065,255	1,065,278	663,068		663,068	402,210	62%
Expenditures by Type									
Services & Charges									
Debt Service Principal	970,891	927,626	1,002,558	1,002,558	650,031	-	650,031	352,527	65%
Debt Service Interest & Fees	67,113	51,027	62,697	62,697	26,144	-	26,144	36,553	42%
Total Services & Charges	1,038,004	978,653	1,065,255	1,065,255	676,175	-	676,175	389,080	63%
Capital	-	53,416	-	375,000	-	20,865	20,865	354,135	6%
Total Expenditures	1,038,004	1,032,069	1,065,255	1,440,255	676,175	20,865	697,040	743,215	48%
Net Surplus / (Deficit)	20,445	323,090	-	(374,977)	(13,108)		(33,973)		
Beginning Cash Balance	44,494	64,925		388,126					
Cash Adjustments	(15)	111		-					
Ending Cash Balance	64,925	388,126		13,149	375,019				
Cash Reserves Target	-	-		-					

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

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

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

Explanation of Expenditures and Significant Changes/Variations:
Over the next five years, Solid Waste plans to replace older trucks with side-load dedicated units, replacing about two trucks a year. These trucks will be purchased with capital lease proceeds and paid off over a 5-year period. The principal and interest expense budgeted is for capital lease payments for the trucks.

**City of South Bend, Indiana
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Fund Name	Water Works Operations					Fund Number	620		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	18,428,418	19,530,007	18,768,653	18,768,653	12,972,496		12,972,496	5,796,157	69%
Interest Earnings	89,938	29,477	21,605	25,355	22,124		22,124	3,231	87%
Other Income	37,155	30,256	42,500	54,241	21,356		21,356	32,885	39%
Interfund Allocation Reimb	1,734,889	1,788,327	1,856,424	1,856,424	1,237,616		1,237,616	618,808	67%
Interfund Transfers In	159,826	83,727	103,534	103,534	28,335		28,335	75,199	27%
Total Revenue	20,450,225	21,461,793	20,792,716	20,808,207	14,281,927		14,281,927	6,526,280	69%
Expenditures by Subdivisions									
Oper - Source Supply	768,471	702,975	778,000	778,000	471,417	11,701	483,118	294,882	62%
Maint - Source Supply	330,488	403,658	642,000	553,206	258,863	109,110	367,972	185,233	67%
Oper - Water Treatment	394,221	458,003	413,877	522,180	204,716	134,843	339,559	182,621	65%
Maint - Water Treatment	279,965	301,456	313,000	340,439	183,619	37,324	220,943	119,496	65%
Oper - Transmission & Distrib	292,643	176,825	348,050	451,928	217,742	110,334	328,076	123,852	73%
Maint - Transmission & Distrib	2,151,505	2,338,704	2,516,870	2,519,696	1,200,327	268,601	1,468,928	1,050,768	58%
Oper - Customer Accounts	1,821,492	1,324,877	1,347,715	1,914,094	1,136,698	209,556	1,346,254	567,840	70%
Admin & General	14,641,606	14,893,939	15,013,864	15,153,787	9,553,780	95,330	9,649,110	5,504,677	64%
Total Expenditures	20,680,391	20,600,437	21,373,376	22,233,330	13,227,163	976,798	14,203,961	8,029,369	64%
Expenditures by Type									
Personnel									
Salaries & Wages	3,287,529	3,387,258	3,694,444	3,694,444	2,110,005	-	2,110,005	1,584,439	57%
Fringe Benefits	1,287,012	1,442,985	1,532,758	1,532,758	910,137	-	910,137	622,621	59%
Total Personnel	4,574,540	4,830,243	5,227,202	5,227,202	3,020,142	-	3,020,142	2,207,060	58%
Supplies	1,499,242	1,266,625	1,430,772	1,595,114	735,559	208,101	943,660	651,455	59%
Services & Charges									
Professional Services	891,024	850,848	676,560	1,001,969	281,689	335,045	616,734	385,235	62%
Printing & Advertising	1,165	2,209	10,259	10,679	1,177	-	1,177	9,502	11%
Utilities	769,708	752,924	823,700	823,700	516,990	-	516,990	306,710	63%
Education & Training	10,627	10,322	32,675	43,675	16,079	1,321	17,400	26,275	40%
Travel	2,386	2,754	18,750	8,750	-	-	-	8,750	0%
Repairs & Maintenance	321,740	388,841	475,200	633,467	362,737	78,470	441,208	192,259	70%
Debt Service Principal	396,892	401,882	296,672	296,672	296,671	-	296,671	1	100%
Debt Service Interest & Fees	23,014	15,525	8,065	8,065	8,064	-	8,064	1	100%
Other Services & Charges	3,008,526	3,097,555	3,539,979	3,750,495	2,099,025	353,861	2,452,886	1,297,609	65%
Total Services & Charges	5,425,081	5,522,862	5,881,860	6,577,472	3,582,432	768,697	4,351,129	2,226,342	66%
Operating Expenditures	11,498,863	11,619,730	12,539,834	13,399,788	7,338,133	976,798	8,314,931	5,084,857	62%
Capital	-	-	-	-	-	-	-	-	-
Interfund									
Interfund Allocations	1,979,352	2,184,334	2,267,793	2,267,793	1,511,861	-	1,511,861	755,932	67%
PILOT	1,662,624	1,629,442	1,611,201	1,611,201	1,074,133	-	1,074,133	537,068	67%
Interfund Transfers Out	5,539,552	5,166,931	4,954,548	4,954,548	3,303,036	-	3,303,036	1,651,512	67%
Total Interfund	9,181,528	8,980,707	8,833,542	8,833,542	5,889,030	-	5,889,030	2,944,512	67%
Total Expenditures	20,680,391	20,600,437	21,373,376	22,233,330	13,227,163	976,798	14,203,961	8,029,369	64%
Net Surplus / (Deficit)	(230,166)	861,356	(580,660)	(1,425,123)	1,054,764		77,966		
Beginning Cash Balance	4,618,205	4,204,418		4,840,727					
Cash Adjustments	(183,621)	(225,047)		-					
Ending Cash Balance	4,434,584	3,979,371		4,840,727	5,256,404				
Cash Reserves Target	1,034,020	1,030,022		1,111,667					
							Cash Reserves Target		
							5% of Annual expenditures		
Fund Purpose:									
This fund was established to account for all revenue and operational expenses of the water utility. This fund also provides the monies for debt service obligations, reserve requirements and revenue funded capital improvements through transfer of monies to other funds within the utility operations.									
Explanation of Revenue Sources:									
The general source of the water utility's revenue comes from the water service that is provided to its customers. Quarter 1 of 2020 included the final three months of a two phase increase in water rates and charges. Forecast assumptions remain flat with minimal change. Other Income consists of reimbursements and other miscellaneous type sales. Interfund Allocation Reimbursement consists of the Utility Customer Service Allocation (allocate the operational costs of the customer service department to benefiting operations including Sewage Works, Solid Waste, and Project ReLeaf) and the Payroll Cost Allocation (allocate a specified position's salaries & benefits between the divisions its serves). This fund also receives interfund transfers from the other water utility funds (#624, 625, 626 and 629) for interest earnings that are received in those funds and then subsequently transferred to this fund.									
Explanation of Expenditures, Staffing, and Significant Changes/Variations:									
Operational expenditures include those incurred in operating source of supply and pumping facilities, treatment facilities and distribution facilities. In addition, customer service costs are related to utility billing and collections.									
<ul style="list-style-type: none"> • Debt service principal and interest payments are for capital leases used to purchase water meters. The leases will be paid off in 2021 and 2022 (debt schedules #149 & #158). • Interfund Transfers Out include transfers to the Water Works Sinking Fund (#625) to fund debt service principal and interest payments on bonds, transfers to the Water Works Capital Fund (#622) to fund capital expenditures, and transfers to the Water Works Operations & Maintenance (O&M) Reserve (Fund #629). • Payment in lieu of taxes (PILOT) is transferred to the General Fund (#101). PILOT is calculated as 3% of the net book value of the Water Utility's capital assets. 									

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Fund Name	Water Works Capital					Fund Number	622		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	192,850	236,907	210,000	210,000	127,467		127,467	82,533	61%
Interest Earnings	90,537	51,626	59,877	59,877	39,970		39,970	19,907	67%
Other Income	-	9,568	-	-	11,040		11,040	(11,040)	-
Interfund Transfers In	3,241,000	3,862,000	3,373,000	3,373,000	2,248,668		2,248,668	1,124,332	67%
Total Revenue	3,524,387	4,160,101	3,642,877	3,642,877	2,427,145		2,427,145	1,215,732	67%
Expenditures by Type									
Services & Charges									
Professional Services	65,611	31,704	-	82,087	6,134	75,953	82,087	-	100%
Total Services & Charges	65,611	31,704	-	82,087	6,134	75,953	82,087	-	100%
Capital	1,147,043	726,784	2,573,000	6,182,355	814,801	1,710,136	2,524,936	3,657,419	41%
Total Expenditures	1,212,655	758,488	2,573,000	6,264,442	820,934	1,786,089	2,607,023	3,657,419	42%
Net Surplus / (Deficit)	2,311,733	3,401,613	1,069,877	(2,621,565)	1,606,211		(179,878)		
Beginning Cash Balance	1,888,226	4,187,432		7,652,044					
Cash Adjustments	(12,526)	62,999		-					
Ending Cash Balance	4,187,432	7,652,044		5,030,479	9,212,163				
Cash Reserves Target	-	-		-					
							Cash Reserves Target		
							No reserve requirement - Capital fund - spend down to zero		
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.								
2021 projects include:	<p>Equipment: \$44,000</p> <ul style="list-style-type: none"> • (1) arrow board - \$12,000 • (1) 12' cargo trailer - \$12,000 • (1) trailer for shoring box - \$10,000 • (1) long shoring utility trailer - \$10,000 <p>Vehicles: \$429,000</p> <ul style="list-style-type: none"> • (3) mini cargo vans - \$99,000 • (1) midsize car - \$35,000 • (2) 4WD trucks - \$70,000 • (1) 2WD truck w/tommy gate - \$35,000 • (1) 4WD pickup truck with plow - \$45,000 • (1) 4WD truck w/plow - \$40,000 • (1) Dump truck - \$150,000 <p>Booster Pump Stations: \$81,000</p> <ul style="list-style-type: none"> • Locust booster station - \$62,000 • Topsfield booster station - \$19,000 <p>Mains: \$867,000</p> <ul style="list-style-type: none"> • Water main, hydrant, and valve replacement <p>Edison Filtration Plant Rehabilitation: \$822,000</p> <p>Northwest Elevated Tank: \$330,000</p>								
Previous projects include:	<p>North Station Filtration Plant Rehabilitation: \$672,000 (2020) / \$950,000 (2019)</p> <p>Upgrades and replacements include:</p> <ul style="list-style-type: none"> • outdated chlorine gas system • scrubber chemical • filter media • raw water piping • dehumidification system • HVAC compressors • outdated PLCs • high service pumps <p>Pinhook Filtration Plant Rehabilitation: \$771,000 (2020) / \$2M overall budget</p> <p>Project elements include:</p> <ul style="list-style-type: none"> • replacement of electronic actuator valves • replacement of filter underdrains • control panel and motor upgrades • air handling system upgrades • building roof repairs 								

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Fund Name	Water Works Customer Deposit	Fund Number	624
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Fund Type	Enterprise Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	39,720	11,222	17,381	17,381	6,069		6,069	11,312	35%
Total Revenue	39,720	11,222	17,381	17,381	6,069		6,069	11,312	35%

Expenditures									
Interfund Transfers Out	34,076	16,448	17,381	17,381	6,069	-	6,069	11,312	35%
Total Expenditures	34,076	16,448	17,381	17,381	6,069	-	6,069	11,312	35%

Net Surplus / (Deficit)	5,643	(5,227)	-	-	-		-
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Beginning Cash Balance	1,298,632	1,287,448		1,263,319		Cash Reserves Target 100% cash reserves for customer deposits
Cash Adjustments	(16,827)	(18,903)	-			
Ending Cash Balance	1,287,448	1,263,319	1,263,319	1,272,782		
Cash Reserves Target	1,287,448	1,263,319	1,263,319			

Fund Purpose:

This fund was established to retain the security deposits collected from utility customers. Upon termination of service, the security deposited is refunded in the form of a credit to the customer's final bill.

Explanation of Revenue Sources:

This fund receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Water Works Sinking (Debt Service)					Fund Number	625		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	26,869	8,907	24,269	24,269	1,717		1,717	22,552	7%
Interfund Transfers In	2,013,000	1,218,000	1,511,548	1,511,548	1,007,700		1,007,700	503,848	67%
Total Revenue	2,039,869	1,226,907	1,535,817	1,535,817	1,009,417		1,009,417	526,400	66%
Expenditures by Type									
Services & Charges									
Debt Service Principal	2,653,962	1,058,099	1,093,877	1,093,877	-	-	-	1,093,877	0%
Debt Service Interest & Fees	803,857	443,037	417,671	417,671	209,063	-	209,063	208,608	50%
Total Services & Charges	3,457,819	1,501,136	1,511,548	1,511,548	209,063	-	209,063	1,302,485	14%
Interfund Transfers Out	25,229	10,069	24,269	24,269	1,717	-	1,717	22,552	7%
Total Expenditures	3,483,048	1,511,205	1,535,817	1,535,817	210,780	-	210,780	1,325,037	14%
Net Surplus / (Deficit)	(1,443,179)	(284,298)	-	-	798,637		798,637		
Beginning Cash Balance	1,726,068	286,131		2,323					
Cash Adjustments	3,242	491		-					
Ending Cash Balance	286,131	2,323		2,323	800,960				
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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Fund Name	Water Works Bond Reserve	Fund Number	626
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Fund Type	Enterprise Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	39,016	12,438	20,000	20,000	6,638		6,638	13,362	33%
Total Revenue	39,016	12,438	20,000	20,000	6,638		6,638	13,362	33%

Expenditures									
Interfund Transfers Out	34,582	20,000	20,000	20,000	6,635	-	6,635	13,365	33%
Total Expenditures	34,582	20,000	20,000	20,000	6,635	-	6,635	13,365	33%

Net Surplus / (Deficit)	4,434	(7,562)	-	-	2		2
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Beginning Cash Balance	1,422,922	1,427,971		1,422,800		Cash Reserves Target 100% cash reserves per bond covenants			
Cash Adjustments	615	2,390		-					
Ending Cash Balance	1,427,971	1,422,800		1,422,800	1,422,803				
Cash Reserves Target	1,427,971	1,422,800		1,422,800					

Fund Purpose:

This fund was established to ensure compliance with certain debt service bond covenants. The required cash balance is determined by the debt service financing arrangements at the time of issuance. The debt service reserve amount is used towards the last debt service payment.

Explanation of Revenue Sources:

This fund receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Water Works Operations & Maintenance Reserve	Fund Number	629
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Fund Type	Enterprise Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	78,460	25,426	41,884	41,884	13,914		13,914	27,970	33%
Interfund Transfers In	225,552	16,931	-	-	-		-	-	-
Total Revenue	304,012	42,357	41,884	41,884	13,914		13,914	27,970	33%

Expenditures									
Interfund Transfers Out	65,938	37,210	41,884	41,884	13,914	-	13,914	27,970	33%
Total Expenditures	65,938	37,210	41,884	41,884	13,914	-	13,914	27,970	33%

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

Fund Purpose:
This fund was established to hold cash reserves equivalent to two months of budgeted operating expenses in the Water Works Operations Fund (#620). This serves as fiscal protection against the risk of revenue shortfalls, emergencies, and other economic risks that may impact the water utility's ability to meet financial commitments.

Explanation of Revenue Sources:
This fund receives revenue from interest earned on the fund's cash balance. If this fund's cash falls below the reserve requirement, the Water Works Operations Fund (#620) will transfer funds to increase the cash reserves.

Explanation of Expenditures and Significant Changes/Variations:
Once this fund's cash balance meets the reserve requirement, any excess interest earned is transferred to the Water Works Operations Fund (#620).

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Fund Name	Sewer Repair Insurance					Fund Number	640		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	652,271	672,463	645,105	645,105	471,111		471,111	173,994	73%
Interest Earnings	57,505	18,620	28,298	28,298	9,788		9,788	18,510	35%
Other Income	365	-	-	-	-		-	-	-
Total Revenue	710,141	691,083	673,403	673,403	480,899		480,899	192,504	71%
Expenditures by Type									
Personnel									
Salaries & Wages	108,341	116,128	115,953	118,553	79,226	-	79,226	39,327	67%
Fringe Benefits	44,267	51,106	48,395	48,395	34,841	-	34,841	13,554	72%
Total Personnel	152,608	167,234	164,348	166,948	114,067	-	114,067	52,881	68%
Supplies	29,334	26,545	38,475	72,179	28,610	-	28,610	43,568	40%
Services & Charges									
Printing & Advertising	-	-	700	700	-	-	-	700	0%
Repairs & Maintenance	291,547	507,227	348,601	521,774	302,854	-	302,854	218,920	58%
Other Services & Charges	3,828	10,580	6,500	6,500	1,498	-	1,498	5,002	23%
Total Services & Charges	295,375	517,807	355,801	528,974	304,353	-	304,353	224,622	58%
Operating Expenditures	477,317	711,586	558,624	768,101	447,030	-	447,030	321,071	58%
Interfund Allocations	75,495	84,511	91,901	91,901	61,269	-	61,269	30,632	67%
Total Expenditures	552,812	796,097	650,525	860,002	508,299	-	508,299	351,703	59%
Net Surplus / (Deficit)	157,329	(105,014)	22,878	(186,599)	(27,400)		(27,400)		
Beginning Cash Balance	2,014,803	2,173,605		2,052,857					
Cash Adjustments	1,473	(15,735)		-					
Ending Cash Balance	2,173,605	2,052,857		1,866,258	2,012,906				
Cash Reserves Target	138,203	199,024		215,001					
							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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Fund Name	Sewage Works Operations					Fund Number	641		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	39,245,887	36,969,565	37,068,625	37,068,625	26,139,645		26,139,645	10,928,980	71%
Interest Earnings	387,785	80,803	38,711	61,711	54,086		54,086	7,625	88%
Other Income	93,446	36,100	5,142	273,760	272,755		272,755	1,005	100%
Interfund Allocation Reimb	421,463	446,759	449,895	449,895	299,935		299,935	149,960	67%
Interfund Transfers In	327,330	77,322	580,690	660,295	442,946		442,946	217,349	67%
Total Revenue	40,475,911	37,610,549	38,143,063	38,514,286	27,209,368		27,209,368	11,304,919	71%
Expenditures by Division									
Sewers	5,790,685	5,816,750	6,429,160	8,765,680	4,858,356	1,253,413	6,111,769	2,653,911	70%
Concrete Crew	418,317	416,511	514,138	514,138	317,309	4,324	321,633	192,505	63%
Wastewater	32,455,408	33,360,472	33,924,271	35,487,470	20,442,999	1,347,349	21,790,349	13,697,121	61%
Organic Resources	1,609,596	1,587,652	1,498,179	1,517,674	963,696	101,055	1,064,751	452,923	70%
Total Expenditures	40,274,007	41,181,385	42,365,748	46,284,962	26,582,360	2,706,141	29,288,501	16,996,460	63%
Expenditures by Type									
Personnel									
Salaries & Wages	4,674,220	4,716,820	5,259,565	5,259,565	3,129,935	-	3,129,935	2,129,630	60%
Fringe Benefits	1,739,623	1,973,822	2,062,979	2,062,979	1,308,901	-	1,308,901	754,078	63%
Total Personnel	6,413,843	6,690,642	7,322,544	7,322,544	4,438,836	-	4,438,836	2,883,708	61%
Supplies	1,739,090	1,666,866	1,975,014	2,180,908	979,263	305,485	1,284,748	896,161	59%
Services & Charges									
Professional Services	1,634,972	849,692	2,301,000	2,843,964	229,241	369,999	599,240	2,244,724	21%
Printing & Advertising	297	849	9,711	9,711	1,248	-	1,248	8,463	13%
Utilities	1,206,860	1,101,420	1,313,160	1,314,910	807,168	-	807,168	507,742	61%
Education & Training	17,885	12,122	41,500	41,500	5,209	5,441	10,650	30,850	26%
Travel	10,139	6,202	48,000	48,000	-	-	-	48,000	0%
Repairs & Maintenance	2,267,292	1,455,801	2,021,350	2,569,515	1,115,929	315,123	1,431,052	1,138,462	56%
Debt Service Principal	564,025	514,260	294,415	294,415	294,414	-	294,414	1	100%
Debt Service Interest & Fees	25,784	16,278	7,816	7,816	7,815	-	7,815	1	100%
Other Services & Charges	2,909,301	2,597,472	2,583,705	5,204,146	2,390,988	1,710,093	4,101,081	1,103,065	79%
Total Services & Charges	8,636,557	6,554,095	8,620,657	12,333,977	4,852,012	2,400,656	7,252,668	5,081,308	59%
Operating Expenditures	16,789,490	14,911,603	17,918,215	21,837,429	10,270,111	2,706,141	12,976,252	8,861,177	59%
Interfund									
Interfund Allocations	5,730,856	5,645,332	6,312,945	6,312,945	4,208,625	-	4,208,625	2,104,320	67%
PILOT	4,678,366	4,592,349	4,543,120	4,543,120	3,028,748	-	3,028,748	1,514,372	67%
Interfund Transfers Out	13,075,295	16,032,102	13,591,468	13,591,468	9,074,876	-	9,074,876	4,516,592	67%
Total Interfund	23,484,517	26,269,783	24,447,533	24,447,533	16,312,249	-	16,312,249	8,135,284	67%
Total Expenditures	40,274,007	41,181,385	42,365,748	46,284,962	26,582,360	2,706,141	29,288,501	16,996,461	63%
Net Surplus / (Deficit)	201,904	(3,570,836)	(4,222,685)	(7,770,676)	627,007		(2,079,134)		
Beginning Cash Balance	15,164,622	15,409,455		11,466,153					
Cash Adjustments	42,928	(372,465)		-					
Ending Cash Balance	15,409,455	11,466,153		3,695,477	11,335,195				
Cash Reserves Target	2,013,700	2,059,069		2,314,248					

Cash Reserves Target	
5% of Annual expenditures	

Fund Purpose:

This fund was established to account for the operations of the following divisions of the Department of Public Works: Wastewater, Sewers, Organic Resources, and Concrete Crew.
Wastewater Division: Facilitates the collection, treatment, and disposal of wastewater. Responsible for the operation of the treatment facility, which is a conventional activated sludge plant, the interceptor sewer system, the combined sewer overflow (CSO) system and the remote sewage lift stations.
Sewers Division: Oversees the repair and maintenance of approximately 700 miles of sanitary sewer and storm drains. Along with the sanitary and storm lines, Sewers also maintains around 10,000 catch basins, inlets, and drains. Maintenance of the sewer system is assisted by a vactor truck outfitted with a specialized camera system that enables real-time viewing of the inside of the sewer lines. This allows for the identification of issues to be addressed before they become problems that can affect the public. Sewers also mows and upkeep the City's retention ponds.
Organic Resources Division: Recycles collected yard waste, leaves, and brush for compost and mulch products.

Explanation of Revenue Sources:

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

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

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

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Fund Name	Sewage Works Capital	Fund Number	642
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Fund Type	Enterprise Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	475,488	547,367	339,000	339,000	293,857		293,857	45,143	87%
Interest Earnings	282,731	137,764	55,792	78,792	71,231		71,231	7,561	90%
Other Income	-	17,342	-	-	24,656		24,656	(24,656)	-
Interfund Transfers In	5,000,000	7,911,000	5,855,000	5,855,000	3,903,332		3,903,332	1,951,668	67%
Total Revenue	5,758,219	8,613,472	6,249,792	6,272,792	4,293,075		4,293,075	1,979,716	68%

Expenditures by Type

Capital	5,421,771	4,248,134	5,855,000	13,278,180	4,073,936	4,705,017	8,778,953	4,499,226	66%
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Total Expenditures	5,421,771	4,248,134	5,855,000	13,278,180	4,073,936	4,705,017	8,778,953	4,499,226	66%
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Net Surplus / (Deficit)	336,448	4,365,338	394,792	(7,005,388)	219,139		(4,485,878)		
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Beginning Cash Balance	9,100,782	9,417,064		13,821,218					
Cash Adjustments	(20,166)	38,815		-					
Ending Cash Balance	9,417,064	13,821,218		6,815,830	14,737,868				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

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:	<u>Wastewater Treatment Plant (WWTP) Upgrades</u>
<u>Capital Equipment</u>	Projects 2021: \$1.25 M
Wastewater and Organic Resources:	• CSO 29 Lift Station \$850,000
• (1) 3/4 ton cargo van AWD - \$40,000	Other:
• (1) screen machine - \$400,000	• Sewer Lining \$2.0 M
• (1) beast horizontal grinder - \$750,000	• Public Works Service Center Roof Replacement \$250,000
• (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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Fund Name	Sewage Works Operations & Maintenance Reserve	Fund Number	643
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Fund Type	Enterprise Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	151,410	48,416	75,112	75,112	26,516		26,516	48,596	35%
Interfund Transfers In	151,717	-	-	-	-		-	-	-
Total Revenue	303,127	48,416	75,112	75,112	26,516		26,516	48,596	35%

Expenditures									
Interfund Transfers Out	127,330	71,004	75,112	75,112	26,516	-	26,516	48,596	35%
Total Expenditures	127,330	71,004	75,112	75,112	26,516	-	26,516	48,596	35%

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

Fund Purpose:
This fund was established to hold cash reserves equivalent to two months of budgeted operating expenses in the Sewage Works Operations Fund (#641). This serves as fiscal protection against the risk of revenue shortfalls, emergencies, and other economic risks that may impact the sewage works' ability to meet financial commitments.

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

Explanation of Expenditures and Significant Changes/Variations:
Once this fund's cash balance meets the reserve requirement, any excess interest earned is transferred to the Sewage Works Operations Fund (#641).

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Fund Name	Sewage Sinking (Debt Service)					Fund Number	649		
Fund Type	Enterprise Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Interest Earnings	119,465	41,998	15,333	15,333	15,308		15,308	25	100%
Debt Proceeds	-	5,743,815	-	-	-		-	-	-
Interfund Transfers In	7,780,676	8,110,581	7,694,771	7,694,771	5,129,847		5,129,847	2,564,924	67%
Total Revenue	7,900,141	13,896,394	7,710,104	7,710,104	5,145,155		5,145,155	2,564,949	67%
Expenditures by Type									
Services & Charges									
Debt Service Principal	5,931,732	11,716,557	6,176,519	6,176,519	-	-	-	6,176,519	0%
Debt Service Interest & Fees	1,844,562	1,948,613	1,518,252	1,518,252	758,683	-	758,683	759,569	50%
Total Services & Charges	7,776,294	13,665,170	7,694,771	7,694,771	758,683	-	758,683	6,936,088	10%
Total Expenditures	7,776,294	13,665,170	7,694,771	7,694,771	758,683	-	758,683	6,936,088	10%
Net Surplus / (Deficit)	123,847	231,224	15,333	15,333	4,386,472		4,386,472		
Beginning Cash Balance	963,679	1,087,745		1,320,833					
Cash Adjustments	219	1,865		-					
Ending Cash Balance	1,087,745	1,320,833		1,336,166	5,707,305				
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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Fund Name	Sewage Debt Service Reserve	Fund Number	653
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Fund Type	Enterprise Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	87,669	20,901	65,000	65,000	237		237	64,763	0%
Total Revenue	87,669	20,901	65,000	65,000	237		237	64,763	0%

Total Expenditures	-	322,566	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	87,669	(301,665)	65,000	65,000	237		237		
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Beginning Cash Balance	4,204,246	4,291,915		3,990,250		Cash Reserves Target 100% cash reserves per bond covenants			
Cash Adjustments	-	-		-					
Ending Cash Balance	4,291,915	3,990,250		4,055,250	3,990,487				
Cash Reserves Target	4,291,915	3,990,250		4,055,250					

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

The debt service reserve amount is used towards the last debt service payment.

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

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Fund Name	Sewage Works Customer Deposit	Fund Number	654
Fund Type	Enterprise Funds	Control	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	3,107	4,641	5,578	5,578	3,493		3,493	2,085	63%
Total Revenue	3,107	4,641	5,578	5,578	3,493		3,493	2,085	63%

Expenditures									
Interfund Transfers Out	-	6,318	5,578	5,578	3,493	-	3,493	2,085	63%
Total Expenditures	-	6,318	5,578	5,578	3,493	-	3,493	2,085	63%

Net Surplus / (Deficit)	3,107	(1,677)	-	-	-		-
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Beginning Cash Balance	204,693	413,157		649,073		Cash Reserves Target 100% cash reserves for customer deposits			
Cash Adjustments	205,357	237,593		-					
Ending Cash Balance	413,157	649,073		649,073	828,953				
Cash Reserves Target	413,157	649,073		649,073					

Fund Purpose:

This fund was established to retain the security deposits collected from utility customers. Upon termination of service, the security deposited is refunded in the form of a credit to the customer's final bill.

Explanation of Revenue Sources:

This fund receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Project ReLeaf					Fund Number	655		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Revenue									
Charges for Services	447,563	446,136	451,610	451,610	315,362		315,362	136,248	70%
Interest Earnings	15,370	4,176	3,221	3,221	1,932		1,932	1,289	60%
Other Income	103	-	-	-	-		-	-	-
Total Revenue	463,036	450,312	454,831	454,831	317,295		317,295	137,537	70%
Expenditures by Type									
Personnel									
Salaries & Wages	61,398	56,338	73,920	73,920	-	-	-	73,920	0%
Fringe Benefits	4,659	4,376	5,655	5,655	-	-	-	5,655	0%
Total Personnel	66,057	60,714	79,575	79,575	-	-	-	79,575	0%
Supplies	-	4,764	10,476	10,476	-	-	-	10,476	0%
Services & Charges									
Other Services & Charges	3,419	2,634	6,500	6,500	1,160	-	1,160	5,340	18%
Total Services & Charges	3,419	2,634	6,500	6,500	1,160	-	1,160	5,340	18%
Operating Expenditures	69,476	68,112	96,551	96,551	1,160	-	1,160	95,391	1%
Interfund									
Interfund Allocations	40,243	42,385	37,736	37,736	25,160	-	25,160	12,576	67%
Interfund Transfers Out	550,000	300,000	500,000	500,000	333,332	-	333,332	166,668	67%
Total Interfund	590,243	342,385	537,736	537,736	358,492	-	358,492	179,244	67%
Total Expenditures	659,719	410,497	634,287	634,287	359,652	-	359,652	274,635	57%
Net Surplus / (Deficit)	(196,683)	39,815	(179,456)	(179,456)	(42,357)		(42,357)		
Beginning Cash Balance	593,308	398,183		425,913					
Cash Adjustments	1,558	(12,085)		-					
Ending Cash Balance	398,183	425,913		246,457	367,756				
Cash Reserves Target	164,930	102,624		158,572					

Cash Reserves Target
25% of Annual expenditures

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

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

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
Prior to 2021, Interfund Transfers Out were made to the Motor Vehicle Highway Fund (#202) for supervisory wages, supplies, fuel, vector repairs, and other expenses paid for by the Streets division. In 2021, the Interfund Transfers Out was budgeted for a transfer to the Sewage Works Operations Fund (#641) for supervisory wages, supplies, fuel, vector repairs, and other expenses paid for by Fund 641.
Currently, the leaf pickup program does not fund itself and the City has been spending down this fund's cash balance. As a result, the amount transferred was reduced in 2020.

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Fund Name	Storm Sewer Fund					Fund Number	667		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	517,091	1,037,898	1,020,677	1,020,677	721,986		721,986	298,691	71%
Intergov./ Grants	-	-	-	68,000	68,000		68,000	-	100%
Interest Earnings	1,341	4,831	3,992	6,492	5,719		5,719	773	88%
Total Revenue	518,432	1,042,729	1,024,669	1,095,169	795,705		795,705	299,464	73%
Expenditures by Type									
Services & Charges									
Professional Services	54,500	11,085	200,000	338,125	51,198	95,427	146,625	191,500	43%
Other Services & Charges	-	3,186	-	-	213	-	213	(213)	-
Total Services & Charges	54,500	14,272	200,000	338,125	51,411	95,427	146,838	191,287	43%
Capital	275,886	90,050	824,000	1,451,469	261,901	158,957	420,857	1,030,612	29%
Total Expenditures	330,386	104,322	1,024,000	1,789,594	313,312	254,383	567,696	1,221,899	32%
Net Surplus / (Deficit)	188,046	938,407	669	(694,425)	482,392		228,009		
Beginning Cash Balance	-	124,406		1,032,916					
Cash Adjustments	(63,640)	(29,898)		-					
Ending Cash Balance	124,406	1,032,916		338,490	1,477,150				
Cash Reserves Target	82,597	26,080		447,399					

Cash Reserves Target
25% of Annual expenditures

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

In 2021, the City received a \$68,000 grant from the Indiana Department of Natural Resources - Lake and River Enhancement Program Division of Wildlife to be used towards the Northshore Bank Stabilization Project.

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

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Fund Name	Police State Seizures					Fund Number	216		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	5,018	4,678	10,000	20,702	20,702		20,702	-	100%
Interest Earnings	6,364	1,895	1,415	1,415	804		804	611	57%
Other Income	310	18	-	-	-		-	-	-
Total Revenue	11,691	6,591	11,415	22,117	21,506		21,506	611	97%
Expenditures by Type									
Services & Charges									
Education & Training	-	-	10,000	10,000	-	-	-	10,000	0%
Other Services & Charges	-	-	12,000	12,000	-	-	-	12,000	0%
Total Services & Charges	-	-	22,000	22,000	-	-	-	22,000	0%
Capital	-	31,753	45,000	75,043	71,043	-	71,043	4,000	95%
Total Expenditures	-	31,753	67,000	97,043	71,043	-	71,043	26,000	73%
Net Surplus / (Deficit)	11,691	(25,162)	(55,585)	(74,926)	(49,537)		(49,537)		
Beginning Cash Balance	226,550	238,323		213,569					
Cash Adjustments	81	409		-					
Ending Cash Balance	238,323	213,569		138,643	164,032				
Cash Reserves Target	-	7,938		24,261					
							Cash Reserves Target		
							25% of Annual expenditures		

Fund Purpose:

This fund accounts for law enforcement expenditures financed by the state or local agencies' authorized sale of confiscated property.

Explanation of Revenue Sources:

This fund receives revenue from the state or local agencies' authorized sale of confiscated property. This fund's revenue stream is not a steady flow. It is dependent upon the processing and release of funds from the State for seized assets in drug activities. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are budgeted for law enforcement training and various Police Department expenses.

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Fund Name	Police Curfew Violations	Fund Number	218
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Fund Type	Special Revenue Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Fines, Forfeitures, and Fees	75	768	200	1,000	-		-	1,000	0%
Interest Earnings	359	115	158	158	66		66	92	42%
Total Revenue	434	883	358	1,158	66		66	1,092	6%

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

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	623	-	1,000	1,000	-	-	-	1,000	0%
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Net Surplus / (Deficit)	(190)	883	(642)	158	66		66		
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Beginning Cash Balance	13,077	12,894		13,799		Cash Reserves Target 25% of Annual expenditures			
Cash Adjustments	6	22		-					
Ending Cash Balance	12,894	13,799		13,957	13,865				
Cash Reserves Target	156	-		250					

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

Explanation of Revenue Sources:
This fund receives monies from Juvenile Positive Assistance and from the curfew ordinance violation fines. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
In recent years, this fund has received very little revenue. The Police Department has not been spending this fund's cash balance in order to let the fund build up a better cash reserve. Past expenditures include Drug Abuse Resistance Education and Juvenile Aid Bureau.

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Fund Name	Law Enforcement Continuing Education					Fund Number	220		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Charges for Services	135,148	148,550	130,000	145,000	84,346		84,346	60,654	58%
Fines, Forfeitures, and Fees	103,233	92,751	111,000	111,000	56,292		56,292	54,708	51%
Interest Earnings	11,017	3,849	2,937	2,937	1,820		1,820	1,117	62%
Donations	-	2,000	1,000	1,000	500		500	500	50%
Other Income	12,238	11,555	15,000	2,970	2,970		2,970	-	100%
Interfund Transfers In	26,423	-	-	-	-		-	-	-
Total Revenue	288,059	258,705	259,937	262,907	145,929		145,929	116,979	56%
Expenditures by Type									
Supplies	168,527	62,084	135,500	162,706	144,615	9,013	153,628	9,078	94%
Services & Charges									
Professional Services	-	1,136	-	-	-	-	-	-	-
Education & Training	64,459	81,558	80,000	120,358	89,866	49,811	139,677	(19,319)	116%
Travel	41,704	20,646	50,000	50,358	21,358	2,376	23,734	26,624	47%
Other Services & Charges	37,480	31,475	55,000	63,908	53,970	1,526	55,496	8,411	87%
Total Services & Charges	143,643	134,816	185,000	234,624	165,194	53,713	218,907	15,716	93%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	312,170	196,900	320,500	397,330	309,809	62,727	372,535	24,794	94%
Net Surplus / (Deficit)	(24,110)	61,806	(60,563)	(134,423)	(163,880)		(226,606)		
Beginning Cash Balance	445,146	421,276		483,549					
Cash Adjustments	240	467		-					
Ending Cash Balance	421,276	483,549		349,126	315,491				
Cash Reserves Target	78,042	49,225		99,332					
							Cash Reserves Target		
							25% of Annual expenditures		

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

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

Explanation of Expenditures and Significant Changes/Variations:
Expenditures include educational materials and equipment, conference and training registration, and travel costs for conferences/trainings.

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Fund Name	Local Income Tax - Public Safety	Fund Number	249
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Fund Type	Special Revenue Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	9,205,130	9,703,297	7,999,276	9,391,746	6,360,307		6,360,307	3,031,439	68%
Interest Earnings	78,327	33,595	32,640	32,640	20,423		20,423	12,217	63%
Total Revenue	9,283,457	9,736,892	8,031,916	9,424,386	6,380,730		6,380,730	3,043,656	68%

Expenditures by Department									
Police Department	4,114,929	4,619,654	4,737,560	4,737,560	3,106,661	-	3,106,661	1,630,899	66%
Fire Department	3,867,331	4,330,886	4,880,453	4,880,453	3,114,063	-	3,114,063	1,766,390	64%
Total Expenditures	7,982,259	8,950,540	9,618,013	9,618,013	6,220,725	-	6,220,725	3,397,289	65%

Expenditures by Type									
Personnel									
Salaries & Wages	6,114,800	6,703,431	7,146,723	7,186,723	4,673,976	-	4,673,976	2,512,747	65%
Fringe Benefits	1,867,459	2,247,109	2,471,290	2,431,290	1,546,749	-	1,546,749	884,541	64%
Total Personnel	7,982,259	8,950,540	9,618,013	9,618,013	6,220,725	-	6,220,725	3,397,288	65%
Total Expenditures	7,982,259	8,950,540	9,618,013	9,618,013	6,220,725	-	6,220,725	3,397,288	65%

Net Surplus / (Deficit)	1,301,198	786,352	(1,586,097)	(193,627)	160,005	160,005
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Beginning Cash Balance	1,953,942	3,253,787		4,045,717		Cash Reserves Target 8% of Annual expenditures - one month reserve
Cash Adjustments	(1,353)	5,578		-		
Ending Cash Balance	3,253,787	4,045,717		3,852,090	4,205,722	
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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Fund Name	Police Take Home Vehicle	Fund Number	278
Fund Type	Internal Service Funds	Control	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	5,333	5,480	5,720	5,720	5,000		5,000	720	87%
Interest Earnings	20,608	5,998	8,046	8,046	3,266		3,266	4,780	41%
Total Revenue	25,941	11,478	13,766	13,766	8,266		8,266	5,500	60%

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

Net Surplus / (Deficit)	(24,059)	(46,299)	(36,234)	(36,234)	7,996	7,996
Beginning Cash Balance	748,876	725,194		681,823		
Cash Adjustments	376	2,928		-		
Ending Cash Balance	725,194	681,823		645,589	688,133	
Cash Reserves Target	750,000	750,000		750,000		

Cash Reserves Target

Set dollar amount of \$750,000

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

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

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are driven by the number of off duty accident claims. Claims have been minimal in this fund since it was created.

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Fund Name	Police Block Grants	Fund Number	280
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Fund Type	Special Revenue Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	111	36	56	56	20		20	36	35%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	111	36	56	56	20		20	36	35%

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

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	111	36	56	56	20		20
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Beginning Cash Balance	3,983	4,095		4,138		Cash Reserves Target No reserve requirement - Grant fund - spend down to zero			
Cash Adjustments	2	7		-					
Ending Cash Balance	4,095	4,138		4,194	4,158				
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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Fund Name	Fire Department Capital						Fund Number	287	
Fund Type	Capital Funds						Control	City Funds	
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	75,000	75,000	-		-	75,000	0%
Charges for Services	-	2,514,908	1,837,850	1,837,850	1,270,240		1,270,240	567,610	69%
Fines, Forfeitures, and Fees	-	-	-	300	300		300	-	100%
Interest Earnings	79,926	9,151	11,814	11,814	6,764		6,764	5,050	57%
Debt Proceeds	-	1,660,000	-	-	-		-	-	-
Other Income	25,437	8,244	-	-	1,334		1,334	(1,334)	-
Interfund Transfers In	545,695	-	-	-	-		-	-	-
Total Revenue	651,058	4,192,303	1,924,664	1,924,964	1,278,638		1,278,638	646,326	66%
Expenditures by Type									
Supplies	18,800	-	-	-	-		-	-	-
Services & Charges									
Debt Service Principal	434,910	343,971	702,189	702,189	504,283		504,283	197,906	72%
Debt Service Interest & Fees	43,560	31,114	43,578	43,578	27,257		27,257	16,321	63%
Total Services & Charges	478,470	375,085	745,767	745,767	531,540		531,540	214,227	71%
Capital	1,570,388	1,925,268	400,000	2,190,702	761,539	1,100,503	1,862,042	328,660	85%
Interfund Transfers Out	726,206	746,231	750,307	750,307	750,306		750,306	1	100%
Total Expenditures	2,793,864	3,046,584	1,896,074	3,686,776	2,043,385	1,100,503	3,143,889	542,888	85%
Net Surplus / (Deficit)	(2,142,806)	1,145,719	28,590	(1,761,812)	(764,747)		(1,865,251)		
Beginning Cash Balance	4,099,519	1,962,214		3,111,296					
Cash Adjustments	5,501	3,364		-					
Ending Cash Balance	1,962,214	3,111,296		1,349,484	2,346,249				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Capital spending includes Fire Department fleet needs as well as updates and repair & maintenance to Fire Department facilities. To keep the fleet within a serviceable life span, generally the City aims to purchase 2 pumper trucks every 3 years and an aerial apparatus every 5 years. The City also purchases or refurbishes an ambulance each year. The Fire Department also uses this fund to replace necessary equipment such as self contained briefing apparatus (SCBA), cardiac monitors, and turnout gear. In recent years, the City has begun purchasing equipment through five year capital leases. The budgeted expenditures for debt service principal and interest have increased as the capital expenditures for vehicles and equipment has gone down. Interfund Transfers Out includes transfers to debt service funds for principal and interest payments on two different bonds: 2013 EMS/Fire Station/Tower Bonds (final payment 2/1/33, debt schedule #116) and 2018 General Obligation Bonds-Fire Station #9 (final payment 1/15/38, debt schedule #168).

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Fund Name	Emergency Medical Services Operating					Fund Number	288		
Fund Type	Enterprise Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Licenses & Permits	23,943	-	-	-	-		-	-	-
Charges for Services	5,661,421	-	-	-	-		-	-	-
Fines, Forfeitures, and Fees	1,275	-	-	-	-		-	-	-
Interest Earnings	59,267	10,316	-	-	-		-	-	-
Other Income	2,993	797	-	-	-		-	-	-
Interfund Transfers In	988,936	-	-	-	-		-	-	-
Total Revenue	6,737,835	11,113	-	-	-		-	-	-
Expenditures by Type									
Personnel									
Salaries & Wages	3,956,680	-	-	-	-	-	-	-	-
Fringe Benefits	1,213,698	-	-	-	-	-	-	-	-
Total Personnel	5,170,378	-	-	-	-	-	-	-	-
Supplies	351,249	1,468	-	-	-	-	-	-	-
Services & Charges									
Professional Services	71,285	1,292	-	-	-	-	-	-	-
Utilities	8,758	-	-	-	-	-	-	-	-
Education & Training	19,688	4,778	-	-	-	-	-	-	-
Repairs & Maintenance	93,053	42,719	-	-	-	-	-	-	-
Other Services & Charges	222,012	54,946	-	-	-	-	-	-	-
Total Services & Charges	414,797	103,734	-	-	-	-	-	-	-
Capital	35,359	-	-	-	-	-	-	-	-
Interfund									
Interfund Allocations	261,156	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	1,716,684	707,215	707,215	607,079	-	607,079	100,136	86%
Total Interfund	261,156	1,716,684	707,215	707,215	607,079	-	607,079	100,136	86%
Total Expenditures	6,232,938	1,821,886	707,215	707,215	607,079	-	607,079	100,136	86%
Net Surplus / (Deficit)	504,897	(1,810,773)	(707,215)	(707,215)	(607,079)	(607,079)	(607,079)		
Beginning Cash Balance	1,956,568	2,520,160		607,079					
Cash Adjustments	58,695	(102,309)		100,136					
Ending Cash Balance	2,520,160	607,079		-					
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

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

Revenue received from EMS services was not sufficient to cover expenses. Keeping EMS in its own fund would require interfund transfers. Starting in 2020, EMS activities were moved to the General Fund (#101). Moving EMS revenue and expenditures into the General Fund simplified accounting. The transfer included the wages and benefits for 47 firefighters and 4 EMS billing personnel. Keeping firefighter EMS personnel in a separate budget proved impractical due to frequently changing assignments. EMS expenditures related to billing are accounted for in separate division in the General Fund. The remaining cash balance in Fund 288 was transferred to the General Fund (#101) during 2021.

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Fund Name	Haz-Mat					Fund Number	289		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	9,350	-	10,000	10,000	-		-	10,000	0%
Interest Earnings	709	243	376	376	134		134	242	36%
Other Income	12	-	-	-	-		-	-	-
Total Revenue	10,071	243	10,376	10,376	134		134	10,242	1%
Expenditures by Type									
Supplies	1,457	-	10,000	10,000	-	-	-	10,000	0%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	1,457	-	10,000	10,000	-	-	-	10,000	0%
Net Surplus / (Deficit)	8,614	243	376	376	134		134		
Beginning Cash Balance	19,039	27,647		27,937			Cash Reserves Target		
Cash Adjustments	(6)	47		-			25% of Annual expenditures		
Ending Cash Balance	27,647	27,937		28,313	28,071				
Cash Reserves Target	364	-		2,500					

Fund Purpose:

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

Explanation of Revenue Sources:

By ordinance, the South Bend Fire Department charges businesses for hazardous materials response. This typically happens once or twice a year. Funding is entirely dependent on the number of billable hazardous material responses in any given calendar year. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Indiana River Rescue					Fund Number	291		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	111,870	54,600	90,000	90,000	46,700		46,700	43,300	52%
Interest Earnings	6,998	2,955	3,892	3,892	1,612		1,612	2,280	41%
Donations	24,945	-	-	-	-		-	-	-
Other Income	-	-	-	1,300	1,300		1,300	-	100%
Total Revenue	143,813	57,555	93,892	95,192	49,612		49,612	45,580	52%
Expenditures by Type									
Personnel									
Salaries & Wages	462	-	3,000	5,500	-	-	-	5,500	0%
Fringe Benefits	-	-	2,500	-	-	-	-	-	-
Total Personnel	462	-	5,500	5,500	-	-	-	5,500	0%
Supplies	10,913	16,731	18,500	18,500	24,196	8,093	32,289	(13,789)	175%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	890	-	1,300	1,300	-	-	-	1,300	0%
Education & Training	10,855	425	15,000	19,000	13,358	-	13,358	5,642	70%
Travel	942	2,524	9,000	9,890	1,483	-	1,483	8,407	15%
Repairs & Maintenance	7,520	-	43,000	38,000	4,210	5,685	9,895	28,105	26%
Other Services & Charges	-	-	-	110	106	-	106	4	96%
Total Services & Charges	20,206	2,949	68,300	68,300	19,156	5,685	24,841	43,458	36%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	31,581	19,679	92,300	92,300	43,353	13,778	57,131	35,169	62%
Net Surplus / (Deficit)	112,232	37,876	1,592	2,892	6,259		(7,519)		
Beginning Cash Balance	181,204	293,325		330,404					
Cash Adjustments	(111)	(797)		-					
Ending Cash Balance	293,325	330,404		333,296	336,663				
Cash Reserves Target	7,895	4,920		23,075					

Cash Reserves Target
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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Fund Name	Police Grants	Fund Number	292
Fund Type	Special Revenue Funds	Control	City Funds

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

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

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

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

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

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

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Fund Name	Regional Police Academy	Fund Number	294
Fund Type	Special Revenue Funds	Control	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	23,525	9,350	20,000	25,000	19,525		19,525	5,475	78%
Interest Earnings	3,069	1,106	1,620	3,000	656		656	2,344	22%
Other Income	175	-	-	-	-		-	-	-
Total Revenue	26,769	10,456	21,620	28,000	20,181		20,181	7,819	72%

Expenditures by Type

Supplies	-	214	1,500	1,500	-	-	-	1,500	0%
Services & Charges									
Education & Training	157	-	10,000	10,000	-	-	-	10,000	0%
Travel	-	-	1,500	1,500	-	-	-	1,500	0%
Other Services & Charges	6,579	2,943	4,250	4,250	-	-	-	4,250	0%
Total Services & Charges	6,737	2,943	15,750	15,750	-	-	-	15,750	0%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	6,737	3,157	17,250	17,250	-	-	-	17,250	0%

Net Surplus / (Deficit)	20,032	7,299	4,370	10,750	20,181	20,181
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Beginning Cash Balance	98,440	118,481		125,984		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	10	203		-		
Ending Cash Balance	118,481	125,984		136,734	146,165	
Cash Reserves Target	1,684	789		4,313		

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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Fund Name	COPS MORE Grant					Fund Number	295		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Grants	56,495	180,998	-	98,920	101,033		101,033	(2,113)	102%
Fines, Forfeitures, and Fees	9,219	6,919	10,000	10,000	4,886		4,886	5,114	49%
Interest Earnings	4,724	594	170	375	317		317	58	85%
Donations	5,098	-	-	-	-		-	-	-
Other Income	1,949	260	-	120	120		120	-	100%
Total Revenue	77,485	188,771	10,170	109,415	106,356		106,356	3,059	97%
Expenditures by Type									
Supplies	65,306	86,905	20,000	17,000	16,331	-	16,331	669	96%
Services & Charges									
Education & Training	300	-	-	6,490	-	-	-	6,490	0%
Other Services & Charges	44,622	12,317	20,000	4,575	3,489	2,175	5,664	(1,089)	124%
Total Services & Charges	44,922	12,317	20,000	11,065	3,489	2,175	5,664	5,401	51%
Capital	-	185,805	-	147,086	57,158	80,308	137,466	9,620	93%
Total Expenditures	110,228	285,026	40,000	175,151	76,978	82,483	159,461	15,690	91%
Net Surplus / (Deficit)	(32,743)	(96,255)	(29,830)	(65,736)	29,378		(53,105)		
Beginning Cash Balance	202,035	169,439		73,474					
Cash Adjustments	146	290		-					
Ending Cash Balance	169,439	73,474		7,738	102,853				
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).

City of South Bend, Indiana
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Fund Name	Police Federal Drug Enforcement	Fund Number	299
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Fund Type	Special Revenue Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	-	-	25,000	25,000	57,919		57,919	(32,919)	232%
Interest Earnings	3,131	723	883	883	121		121	762	14%
Total Revenue	3,131	723	25,883	25,883	58,040		58,040	(32,157)	224%

Expenditures by Type

Supplies	-	-	6,000	6,000	-	-	-	6,000	0%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	43,499	31,000	22,500	22,500	-	-	-	22,500	0%
Total Expenditures	43,499	31,000	28,500	28,500	-	-	-	28,500	0%

Net Surplus / (Deficit)	(40,368)	(30,277)	(2,617)	(2,617)	58,040		58,040
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Beginning Cash Balance	153,920	113,552		83,275		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	-	-		-		
Ending Cash Balance	113,552	83,275		80,658	141,314	
Cash Reserves Target	10,875	7,750		7,125		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Budgeted expenditures are for replacement of police cars and for supplies related to drug enforcement and training.

City of South Bend, Indiana
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Fund Name	2018 Fire Station #9 Bond Debt Service					Fund Number	350		
Fund Type	Debt Service Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interfund Transfers In	321,706	341,231	345,307	345,307	345,306		345,306	1	100%
Total Revenue	321,706	341,231	345,307	345,307	345,306		345,306	1	100%
Expenditures by Type									
Services & Charges									
Debt Service Principal	170,000	195,000	205,000	205,000	205,000	-	205,000	-	100%
Debt Service Interest & Fees	151,706	146,231	140,307	140,307	140,306	-	140,306	1	100%
Total Services & Charges	321,706	341,231	345,307	345,307	345,306	-	345,306	1	100%
Total Expenditures	321,706	341,231	345,307	345,307	345,306	-	345,306	1	100%
Net Surplus / (Deficit)	-	-	-	-	-		-		
Beginning Cash Balance	-	-		-					
Cash Adjustments	-	-		-					
Ending Cash Balance	-	-		-					
Cash Reserves Target	-	-		-					
						Cash Reserves Target			
						No reserve requirement			
Fund Purpose:	<p>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 Sr. Fire Training Center. The par amount of the General Obligation Bonds, Series 2018 was \$5,045,000 with a premium of \$37,316. The bonds were closed on March 29, 2018 with a net interest rate of 3.065%. The capital expenditures of this bond are tracked in the 2018 Fire Station #9 Bond Capital Fund (#451).</p>								
Explanation of Revenue Sources:	<p>This fund receives interfund transfers from the Fire Department Capital Fund (#287) in the amount of the debt service payments.</p>								
Explanation of Expenditures and Significant Changes/Variations:	<p>Debt service payments are due on January 15 and July 15. The final bond payment is due January 15, 2038.</p>								

City of South Bend, Indiana
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Fund Name	2018 Fire Station #9 Bond Capital	Fund Number	451
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Fund Type	Capital Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	42,008	2,981	-	1,550	1,504		1,504	46	97%
Total Revenue	42,008	2,981	-	1,550	1,504		1,504	46	97%

Expenditures by Type

Capital	3,143,446	89,311	-	-	-	-	-	-	-
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Total Expenditures	3,143,446	89,311	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	(3,101,438)	(86,330)	-	1,550	1,504	1,504			
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Beginning Cash Balance	3,494,445	399,877		314,233			Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	6,871	686		-			
Ending Cash Balance	399,877	314,233		315,783	315,737		
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.

City of South Bend, Indiana
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Fund Name	Fire Pension					Fund Number	701		
Fund Type	Pension Trust Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	4,466,993	4,323,533	4,443,096	4,101,278	2,052,389		2,052,389	2,048,889	50%
Interest Earnings	8,670	2,205	5,272	5,272	1,010		1,010	4,262	19%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	4,475,663	4,325,739	4,448,368	4,106,550	2,053,399		2,053,399	2,053,151	50%
Expenditures by Type									
Personnel									
Salaries & Wages	4,449,225	4,205,078	4,488,409	4,488,409	2,748,089	-	2,748,089	1,740,320	61%
Total Personnel	4,449,225	4,205,078	4,488,409	4,488,409	2,748,089	-	2,748,089	1,740,320	61%
Supplies	-	-	100	100	-	-	-	100	0%
Services & Charges									
Professional Services	4,000	3,500	6,000	6,000	3,500	-	3,500	2,500	58%
Travel	-	-	350	350	-	-	-	350	0%
Other Services & Charges	1,126	679	1,400	1,400	904	-	904	496	65%
Total Services & Charges	5,126	4,179	7,750	7,750	4,404	-	4,404	3,346	57%
Total Expenditures	4,454,351	4,209,256	4,496,259	4,496,259	2,752,493	-	2,752,493	1,743,766	61%
Net Surplus / (Deficit)	21,312	116,482	(47,891)	(389,709)	(699,094)		(699,094)		
Beginning Cash Balance	315,085	336,501		453,561					
Cash Adjustments	104	577		-					
Ending Cash Balance	336,501	453,561		63,852	(245,534)				
Cash Reserves Target	445,435	420,926		449,626					

Cash Reserves Target
10% of Annual expenditures

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 from the Indiana Public Retirement System (INPRS) are an actuarial estimate of the current budget year's payments and an adjustment of the prior budget year's estimate to the actual payments made during the prior year, including certain administrative costs. 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).

City of South Bend, Indiana
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Fund Name	Police Pension					Fund Number	702			
Fund Type	Pension Trust Funds					Control	City Funds			
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Intergov./ Shared Revenues	6,111,782	6,048,813	6,147,998	5,950,693	2,977,096		2,977,096	2,973,597	50%	
Interest Earnings	17,014	3,126	9,277	9,277	1,201		1,201	8,076	13%	
Other Income	2,890	6,284	2,000	6,119	4,119		4,119	2,000	67%	
Total Revenue	6,131,686	6,058,223	6,159,275	5,966,089	2,982,417		2,982,417	2,983,673	50%	
Expenditures by Type										
Personnel										
Salaries & Wages	6,374,654	6,186,554	6,049,340	6,049,340	3,996,530	-	3,996,530	2,052,810	66%	
Total Personnel	6,374,654	6,186,554	6,049,340	6,049,340	3,996,530	-	3,996,530	2,052,810	66%	
Supplies	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	4,000	3,500	6,500	6,500	3,500	-	3,500	3,000	54%	
Travel	-	-	500	500	-	-	-	500	0%	
Other Services & Charges	1,271	945	1,400	1,400	612	-	612	788	44%	
Total Services & Charges	5,271	4,445	8,400	8,400	4,112	-	4,112	4,288	49%	
Total Expenditures	6,379,925	6,190,998	6,057,740	6,057,740	4,000,642	-	4,000,642	2,057,098	66%	
Net Surplus / (Deficit)	(248,240)	(132,776)	101,535	(91,651)	(1,018,225)		(1,018,225)			
Beginning Cash Balance	945,540	698,148		566,569						
Cash Adjustments	848	1,197		-						
Ending Cash Balance	698,148	566,569		474,918	(451,656)					
Cash Reserves Target	637,993	619,100		605,774						
						Cash Reserves Target				
						10% of Annual expenditures				

Fund Purpose:

This fund accounts for the operation of a pension plan for retired South Bend police officers and receives reimbursement from the State of Indiana.

Explanation of Revenue Sources:

"Pension relief" payments from the Indiana Public Retirement System (INPRS) are an actuarial estimate of the current budget year's payments and an adjustment of the prior budget year's estimate to the actual payments made during the prior year, including certain administrative costs. 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.

City of South Bend, Indiana
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Fund Name	Police K-9 Unit	Fund Number	705
Fund Type	Special Revenue Funds	Control	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	65	21	5	25	12		12	13	46%
Donations	-	-	-	-	-		-	-	-
Total Revenue	65	21	5	25	12		12	13	46%

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

Net Surplus / (Deficit)	65	21	5	25	12		12
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Beginning Cash Balance	2,330	2,395		2,420		2,432	Cash Reserves Target No reserve requirement
Cash Adjustments	1	4		-		-	
Ending Cash Balance	2,395	2,420		2,445		2,432	
Cash Reserves Target	-	-		-		-	

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

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

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

**City of South Bend, Indiana
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Fund Name		Parks & Recreation					Fund Number		201	
Fund Type		Special Revenue Funds					Control		City Funds	
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Property Taxes	10,048,047	9,566,845	9,247,389	9,247,389	5,705,124		5,705,124	3,542,265	62%	
Intergov./ Shared Revenues	890,592	904,581	906,694	906,694	461,211		461,211	445,483	51%	
Intergov./ Grants	3,635,801	648,098	-	200,000	200,000		200,000	-	100%	
Licenses & Permits	-	-	-	58	144		144	(86)	249%	
Charges for Services	2,583,508	2,760,462	2,881,450	2,731,450	2,257,867		2,257,867	473,583	83%	
Interest Earnings	140,690	7,167	40,000	40,000	17,424		17,424	22,576	44%	
Donations	1,714,670	1,061,421	715,000	1,805,000	776,029		776,029	1,028,971	43%	
Other Income	329,248	127,858	25,000	128,839	152,554		152,554	(23,715)	118%	
Interfund Transfers In	410,867	800,000	1,234,486	1,234,486	821,697		821,697	412,789	67%	
Total Revenue	19,753,423	15,876,432	15,050,019	16,293,916	10,392,052		10,392,052	5,901,866	64%	
Expenditures by Division										
Park Administration	1,723,159	1,499,024	1,605,828	1,606,596	1,012,774	5,523	1,018,297	588,299	63%	
Park Maintenance	9,916,774	6,962,316	7,183,287	7,097,819	4,664,069	238,281	4,902,350	2,195,469	69%	
Golf Courses	1,621,929	1,501,398	1,503,657	1,541,045	1,173,602	58,659	1,232,261	308,784	80%	
Recreation	3,034,640	2,773,309	2,936,242	2,954,292	1,859,069	27,653	1,886,722	1,067,570	64%	
Marketing & Events	965,503	882,516	1,117,095	1,134,983	598,343	65,387	663,730	471,253	58%	
Park Projects & Capital	6,432,472	1,041,871	-	1,592,197	289,415	413,132	702,547	889,651	44%	
Potawatomi Zoo	700,000	700,000	701,965	701,965	701,309	-	701,309	656	100%	
Total Expenditures	24,394,477	15,360,434	15,048,074	16,628,897	10,298,580	808,635	11,107,215	5,521,682	67%	
Expenditures by Type										
Personnel										
Salaries & Wages	5,970,871	6,015,996	5,830,401	5,830,401	3,904,568	-	3,904,568	1,925,833	67%	
Fringe Benefits	1,850,776	2,133,462	2,018,043	2,018,043	1,375,362	-	1,375,362	642,681	68%	
Total Personnel	7,821,647	8,149,458	7,848,444	7,848,444	5,279,930	-	5,279,930	2,568,514	67%	
Supplies	1,291,583	1,173,909	1,508,997	1,575,315	947,205	123,236	1,070,441	504,874	68%	
Services & Charges										
Professional Services	443,786	192,616	338,049	289,659	86,368	32,444	118,812	170,847	41%	
Printing & Advertising	112,043	102,375	263,606	282,013	111,565	61,259	172,824	109,188	61%	
Utilities	764,164	790,831	675,223	694,776	649,404	-	649,404	45,372	93%	
Education & Training	23,428	11,167	25,425	33,395	8,904	2,749	11,653	21,742	35%	
Travel	20,508	3,355	32,922	33,960	882	9,155	10,037	23,923	30%	
Repairs & Maintenance	689,481	515,084	544,893	482,469	444,461	74,876	519,336	(36,868)	108%	
Debt Service Principal	456,436	504,636	459,625	461,923	287,027	-	287,027	174,896	62%	
Debt Service Interest & Fees	43,303	47,338	39,584	37,286	26,807	-	26,807	10,479	72%	
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	530,664	325,636	86,608	412,245	118,419	78%	
Total Services & Charges	4,444,167	3,573,777	3,622,618	3,561,144	2,656,055	267,092	2,923,147	637,998	82%	
Operating Expenditures	13,557,398	12,897,144	12,980,059	12,984,904	8,883,190	390,328	9,273,517	3,711,386	71%	
Capital	9,164,819	1,030,272	400,000	1,975,979	303,387	418,308	721,695	1,254,284	37%	
Interfund										
Interfund Allocations	1,672,261	1,421,220	1,668,015	1,668,015	1,112,003	-	1,112,003	556,012	67%	
Interfund Transfers Out	-	11,799	-	-	-	-	-	-	-	
Total Interfund	1,672,261	1,433,019	1,668,015	1,668,015	1,112,003	-	1,112,003	556,012	67%	
Total Expenditures	24,394,477	15,360,434	15,048,074	16,628,897	10,298,580	808,635	11,107,215	5,521,682	67%	
Net Surplus / (Deficit)	(4,641,054)	515,998	1,945	(334,981)	93,472		(715,164)			
Beginning Cash Balance	8,278,260	3,649,543		4,156,004						
Cash Adjustments	12,338	(9,538)		-						
Ending Cash Balance	3,649,543	4,156,004		3,821,023	4,307,687					
Cash Reserves Target	6,098,619	3,840,108		4,157,224						
								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.										

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
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Fund Type	Special Revenue Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	21,618	3,535	5,000	5,000	1,286		1,286	3,714	26%
Interest Earnings	1,802	648	578	578	368		368	210	64%
Donations	-	-	-	500	500		500	-	100%
Total Revenue	23,421	4,183	5,578	6,078	2,154		2,154	3,924	35%

Expenditures by Type									
Services & Charges									
Printing & Advertising	7,720	832	20,000	29,984	4,160	5,824	9,984	20,000	33%
Total Services & Charges	7,720	832	20,000	29,984	4,160	5,824	9,984	20,000	33%

Interfund Transfers Out									
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Total Expenditures	7,720	832	20,000	29,984	4,160	5,824	9,984	20,000	33%
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Net Surplus / (Deficit)	15,701	3,351	(14,422)	(23,906)	(2,006)		(7,830)		
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Beginning Cash Balance	57,345	73,045		76,521					Cash Reserves Target
Cash Adjustments	(1)	125		-					
Ending Cash Balance	73,045	76,521		52,615	74,515				
Cash Reserves Target	1,930	208		7,496					25% of Annual expenditures

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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Fund Name	Morris PAC Self-Promotion					Fund Number	274		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	82,464	37,554	65,000	65,000	9,230		9,230	55,770	14%
Interest Earnings	3,934	1,818	1,737	1,737	1,087		1,087	650	63%
Total Revenue	86,398	39,372	66,737	66,737	10,317		10,317	56,420	15%
Expenditures by Type									
Services & Charges									
Professional Services	956	-	80,000	80,000	-	-	-	80,000	0%
Printing & Advertising	-	1,100	35,000	35,000	-	-	-	35,000	0%
Total Services & Charges	956	1,100	115,000	115,000	-	-	-	115,000	0%
Total Expenditures	956	1,100	115,000	115,000	-	-	-	115,000	0%
Net Surplus / (Deficit)	85,442	38,272	(48,263)	(48,263)	10,317		10,317		
Beginning Cash Balance	101,499	186,839		225,432					
Cash Adjustments	(101)	320		-					
Ending Cash Balance	186,839	225,432		177,169	235,749				
Cash Reserves Target	239	275		28,750					

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
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Fund Name	2017 Parks Bond Debt Service					Fund Number	312		
Fund Type	Debt Service Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	1,166,972	1,087,915	1,100,842	1,100,842	620,480		620,480	480,362	56%
Intergov./ Shared Revenues	74,210	63,774	45,280	48,585	34,500		34,500	14,085	71%
Interest Earnings	1,412	(244)	2,023	2,023	500		500	1,523	25%
Total Revenue	1,242,595	1,151,444	1,148,145	1,151,450	655,479		655,479	495,970	57%
Expenditures by Type									
Services & Charges									
Debt Service Principal	770,000	785,000	825,000	825,000	825,000	-	825,000	-	100%
Debt Service Interest & Fees	411,140	387,965	364,193	364,193	364,190	-	364,190	3	100%
Total Services & Charges	1,181,140	1,172,965	1,189,193	1,189,193	1,189,190	-	1,189,190	3	100%
Total Expenditures	1,181,140	1,172,965	1,189,193	1,189,193	1,189,190	-	1,189,190	3	100%
Net Surplus / (Deficit)	61,455	(21,521)	(41,048)	(37,743)	(533,711)		(533,711)		
Beginning Cash Balance	147,325	208,740		187,578					
Cash Adjustments	(39)	358		-					
Ending Cash Balance	208,740	187,578		149,835	(346,133)				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

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).

City of South Bend, Indiana
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Fund Name	Coveleski Stadium Capital	Fund Number	401
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Fund Type	Capital Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	23,125	-	30,000	30,000	-		-	30,000	0%
Interest Earnings	823	144	351	351	52		52	299	15%
Total Revenue	23,947	144	30,351	30,351	52		52	30,299	0%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	38,513	15,099	30,000	30,000	3,533	715	4,248	25,752	14%
Total Services & Charges	38,513	15,099	30,000	30,000	3,533	715	4,248	25,752	14%

Capital	32,955	-	-	-	-	-	-	-	-
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Total Expenditures	71,468	15,099	30,000	30,000	3,533	715	4,248	25,752	14%
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Net Surplus / (Deficit)	(47,520)	(14,955)	351	351	(3,481)		(4,196)		
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Beginning Cash Balance	73,256	25,850		11,685		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Cash Reserves Target</td> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - Capital fund - spend down to zero</td> </tr> </table>				Cash Reserves Target		No reserve requirement - Capital fund - spend down to zero	
Cash Reserves Target													
No reserve requirement - Capital fund - spend down to zero													
Cash Adjustments	114	790		-									
Ending Cash Balance	25,850	11,685		12,036	7,458								
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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Fund Name	Morris Performing Arts Center Capital					Fund Number	416		
Fund Type	Capital Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	82,464	37,554	65,000	65,000	9,230		9,230	55,770	14%
Interest Earnings	10,956	3,981	2,175	2,175	950		950	1,225	44%
Other Income	575	-	-	-	-		-	-	-
Interfund Transfers In	-	175,579	-	-	-		-	-	-
Total Revenue	93,995	217,114	67,175	67,175	10,180		10,180	56,995	15%
Expenditures by Type									
Supplies	14,469	-	25,000	25,000	14,811	-	14,811	10,189	59%
Services & Charges									
Professional Services	-	-	-	24,910	-	-	-	24,910	0%
Printing & Advertising	-	-	-	90	90	-	90	-	100%
Repairs & Maintenance	21,435	90,471	25,000	1,625	-	1,625	1,625	-	100%
Total Services & Charges	21,435	90,471	25,000	26,625	90	1,625	1,715	24,910	6%
Capital	14,149	346,394	-	-	101,923	61,428	163,350	(163,350)	-
Total Expenditures	50,052	436,865	50,000	51,625	116,824	63,053	179,876	(128,251)	348%
Net Surplus / (Deficit)	43,943	(219,751)	17,175	15,550	(106,644)		(169,697)		
Beginning Cash Balance	378,088	422,125		203,098				Cash Reserves Target	
Cash Adjustments	94	724		-				No reserve requirement	
Ending Cash Balance	422,125	203,098		218,648	96,453				
Cash Reserves Target	-	-		-					

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.

City of South Bend, Indiana
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Fund Name	Palais Royale Historic Preservation	Fund Number	450
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Fund Type	Capital Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	14,425	6,477	8,000	8,000	6,930		6,930	1,070	87%
Interest Earnings	2,961	617	369	450	392		392	58	87%
Total Revenue	17,386	7,094	8,369	8,450	7,322		7,322	1,128	87%

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

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	38,779	34,160	35,000	35,000	-	-	-	35,000	0%
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Net Surplus / (Deficit)	(21,393)	(27,066)	(26,631)	(26,550)	7,322		7,322		
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Beginning Cash Balance	129,091	107,792		80,911		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Cash Reserves Target</td> </tr> <tr> <td style="text-align: center;">No reserve requirement</td> </tr> </table>				Cash Reserves Target	No reserve requirement
Cash Reserves Target											
No reserve requirement											
Cash Adjustments	94	185		-							
Ending Cash Balance	107,792	80,911		54,361	88,232						
Cash Reserves Target	-	-		-							

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

Explanation of Revenue Sources:
This fund receives a 2% percent historic preservation charge assessed on all services provided in connection with the use and rental of Palais Royale facilities from functions held at the Palais (excluding fund raising events presented by not-for-profits). This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Repairs/improvements needed include wall repairs (interior and exterior), including painting, light fixtures, etc.

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Fund Name	2018 Zoo Bond Capital	Fund Number	453
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Fund Type	Capital Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	22,489	293	-	-	-		-	-	-
Total Revenue	22,489	293	-	-	-		-	-	-

Expenditures by Type	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Capital	3,166,419	121,222	-	-	-		-	-	-
Total Expenditures	3,166,419	121,222	-	-	-		-	-	-

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

Fund Purpose:

This fund was used to track the expenditures of the proceeds from the Economic Development Revenue Bonds, Series 2018. The bonds were issued to fund renovations at the Potawatomi Zoo. Debt service principal and interest to the bondholders will be repaid by the Economic Development Income Tax (EDIT) Fund (#408) over 15 years, final payment due 2/1/34.

Explanation of Revenue Sources:

The par amount of the bonds was \$3,440,000 with a premium of \$346,189. The bonds were closed on November 1, 2018 with a net interest rate of 3.78%. The net proceeds after bond issuance costs were \$3,702,814.

Explanation of Expenditures and Significant Changes/Variations:

This bond was issued to finance the costs of the construction, expansion, renovation, equipping, furnishing and improving the Potawatomi Zoo, located at 500 Greenlawn Avenue. The capital project includes the construction, equipping and furnishing of a new, modern visitor-centric front entrance building that will include a gift shop, universally accessible gathering plaza, public restrooms and a separate, more secure entrance for field trips and group visits and that will double the Zoo's education space, allowing for more classes, camps and educational experiences. Also included is completion of various deferred maintenance improvements throughout the Zoo which will enhance the safety of visitors to the Zoo, staff and animals and necessary to maintain the Zoo's accreditation, including, without limitation, repair, replacement, renovation or enhancement of guest pathways and parking lots, animal holding and exhibit areas, HVAC improvements, roofs, patron fencing, animal containment fencing and exhibitory, and electrical work throughout the Zoo.

The bond capital was fully spent in 2020.

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Fund Name	2017 Parks Bond Capital					Fund Number	471		
Fund Type	Capital Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Interest Earnings	297,324	72,162	-	30,000	26,421		26,421	3,579	88%
Total Revenue	297,324	72,162	-	30,000	26,421		26,421	3,579	88%
Expenditures by Division									
Series A - Howard Park	842,454	73,054	-	-	-	-	-	-	-
Series B - St. Louis Street	1,041,033	6,643	-	27,752	-	-	-	27,752	0%
Series C - Colfax-Seitz	-	-	-	1,012,332	435,172	573,228	1,008,400	3,932	100%
Series D - Howard-Farmers	69,413	1,071,889	-	108,066	104,566	-	104,566	3,500	97%
Series E - Miami-Twyckenham	-	685,828	-	131,047	97,564	7,955	105,519	25,528	81%
Series F - Seitz Park	-	-	-	1,088,451	-	1,085,400	1,085,400	3,051	100%
Series G - East Race	162,500	22,320	-	1,279,584	2,230	1,277,354	1,279,584	-	100%
Series H - Pinhook Park	886,000	454,571	-	553,069	459,130	28	459,159	93,910	83%
Series I - Other Park Improv.	1,178,907	109,488	-	176,901	66,543	3,940	70,483	106,418	40%
Series J - Pinhook Connect	-	755,805	-	169,060	120,885	5,781	126,666	42,393	75%
Series K - Future Projects	10,800	47,423	-	913,477	3,917	-	3,917	909,561	0%
Total Expenditures	4,191,107	3,227,021	-	5,459,738	1,290,007	2,953,686	4,243,693	1,216,045	78%
Expenditures by Type									
Services & Charges									
Professional Services	15,000	-	-	6,464	-	-	-	6,464	0%
Total Services & Charges	15,000	-	-	6,464	-	-	-	6,464	0%
Capital	4,176,107	3,227,021	-	5,453,274	1,290,007	2,953,686	4,243,693	1,209,581	78%
Total Expenditures	4,191,107	3,227,021	-	5,459,738	1,290,007	2,953,686	4,243,693	1,216,045	78%
Net Surplus / (Deficit)	(3,893,782)	(3,154,859)	-	(5,429,738)	(1,263,586)		(4,217,272)		
Beginning Cash Balance	12,944,127	9,062,798		5,926,118					
Cash Adjustments	12,453	18,179		-					
Ending Cash Balance	9,062,798	5,926,118		496,380	4,659,890				
Cash Reserves Target	-	-		-	-				
							Cash Reserves Target		
							No reserve requirement - Bond capital fund - spend down to zero		
Fund Purpose:	<p>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).</p>								
Explanation of Revenue Sources:	<p>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.</p>								
Explanation of Expenditures and Significant Changes/Variations:	<p>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</p>								

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Fund Name	Parking Garages					Fund Number	601		
Fund Type	Enterprise Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Charges for Services	945,347	844,835	900,000	900,000	596,743		596,743	303,257	66%
Fines, Forfeitures, and Fees	42,745	38,862	61,500	61,500	30,151		30,151	31,349	49%
Interest Earnings	32,323	8,089	10,068	10,068	3,696		3,696	6,372	37%
Other Income	16,084	2,468	-	-	-		-	-	-
Total Revenue	1,036,499	894,253	971,568	971,568	630,590		630,590	340,978	65%
Expenditures by Subdivisions									
Parking Enforcement	105,009	71,212	13,962	13,962	2,622	-	2,622	11,340	19%
Parking General Operations	-	40,118	574,746	565,052	137,906	4,422	142,327	422,725	25%
Main Street Garage	270,215	638,343	211,426	240,171	79,833	4,689	84,522	155,649	35%
Leighton Plaza Garage	450,815	478,042	227,584	240,278	73,146	4,442	77,588	162,690	32%
Wayne Street Garage	197,869	307,837	171,020	181,432	42,624	8,435	51,059	130,372	28%
Eddy St Commons Garage	15,000	10,511	-	-	-	-	-	-	-
Total Expenditures	1,038,908	1,546,063	1,198,738	1,240,895	336,130	21,988	358,118	882,776	29%
Expenditures by Type									
Personnel									
Other Personnel Costs	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	30,000	9,003	1,540	10,543	19,457	35%
Services & Charges									
Professional Services	700,335	490,335	488,000	463,774	79,670	4,870	84,540	379,234	18%
Utilities	104,528	100,720	117,000	119,630	71,509	2,378	73,886	45,744	62%
Repairs & Maintenance	126,794	237,452	125,000	128,118	37,887	12,571	50,457	77,660	39%
Other Services & Charges	13,574	17,088	7,000	22,758	15,988	-	15,988	6,770	70%
Total Services & Charges	945,232	845,594	737,000	734,280	205,053	19,819	224,872	509,408	31%
Operating Expenditures	945,232	845,594	737,000	764,280	214,056	21,359	235,415	528,865	31%
Capital	44,650	576,152	300,000	314,877	14,248	629	14,877	300,000	5%
Interfund Allocations	49,026	124,317	161,738	161,738	107,826	-	107,826	53,912	67%
Total Expenditures	1,038,908	1,546,063	1,198,738	1,240,895	336,130	21,988	358,118	882,777	29%
Net Surplus / (Deficit)	(2,409)	(651,810)	(227,170)	(269,327)	294,460		272,472		
Beginning Cash Balance	1,325,951	1,326,253		674,268					
Cash Adjustments	2,710	(175)		-					
Ending Cash Balance	1,326,253	674,268		404,941	972,119				
Cash Reserves Target	259,727	386,516		310,224					
							Cash Reserves Target		
								25% of Annual expenditures	

Fund Purpose:

This fund was established (ordinance 5089-69) to account for the maintenance and operation of off-street parking facilities. This fund accounts for the revenues and expenditures from the various parking garages owned by the City of South Bend. There are currently 1,484 stalls. Starting in 2021, parking garage operations are under outside contract with ASM Global.

Explanation of Revenue Sources:

This fund receives revenue from the collection of daily and monthly parking fees at several downtown parking garages. This fund also receives revenue from street parking fines. Effective January 2017, the Common Council approved an increase in parking garage rates and parking enforcement fines. It was the first increase in 13 years.

Explanation of Expenditures and Significant Changes/Variations:

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

There are many capital improvement needs. The forecast shows a relatively small capital budget due to declining cash balance and revenue remaining fairly flat.

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Fund Name	Century Center Operations					Fund Number	670		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	1,275,000	956,250	637,500	637,500	637,500		637,500	-	100%
Charges for Services	3,192,290	924,923	2,750,000	2,750,000	686,137		686,137	2,063,863	25%
Interest Earnings	24	7	-	54	54		54	-	100%
Other Income	9,692	5,936	6,275	6,304	757		757	5,547	12%
Interfund Allocation Reimb	66,045	68,478	67,477	67,477	44,985		44,985	22,492	67%
Total Revenue	4,543,051	1,955,594	3,461,252	3,461,335	1,369,432		1,369,432	2,091,902	40%
Expenditures by Subdivisions									
City Operations	1,390,766	1,149,345	1,453,760	1,461,143	777,449	12,441	789,890	671,253	54%
Food & Beverage Operations	3,137,910	1,444,541	2,772,311	2,772,311	950,745	-	950,745	1,821,566	34%
Total Expenditures	4,528,676	2,593,886	4,226,071	4,233,454	1,728,194	12,441	1,740,635	2,492,819	41%
Expenditures by Type									
Personnel									
Salaries & Wages	473,272	368,842	423,365	438,365	230,554	-	230,554	207,811	53%
Fringe Benefits	155,072	138,803	166,211	151,211	82,809	-	82,809	68,402	55%
Other Personnel Costs	1,197,879	757,895	900,000	900,000	404,774	-	404,774	495,226	45%
Total Personnel	1,826,223	1,265,540	1,489,576	1,489,576	718,137	-	718,137	771,439	48%
Supplies	1,145,517	317,548	1,150,000	1,150,000	306,024	89	306,113	843,887	27%
Services & Charges									
Professional Services	76,325	35,698	120,628	120,748	54,240	-	54,240	66,508	45%
Printing & Advertising	2,893	277	-	1,000	543	3	546	454	55%
Utilities	375,552	276,273	383,819	386,437	222,496	-	222,496	163,942	58%
Education & Training	-	1,724	-	2,228	428	-	428	1,800	19%
Repairs & Maintenance	101,642	74,654	101,000	101,717	34,818	9,782	44,600	57,116	44%
Insurance	57,019	47,272	57,047	57,047	30,267	-	30,267	26,780	53%
Other Services & Charges	512,899	311,417	579,589	580,289	148,969	2,567	151,536	428,753	26%
Total Services & Charges	1,126,329	747,314	1,242,083	1,249,466	491,761	12,352	504,113	745,353	40%
Operating Expenditures	4,098,069	2,330,403	3,881,659	3,889,042	1,515,922	12,441	1,528,363	2,360,679	39%
Interfund									
Interfund Allocations	162,380	169,544	247,195	247,195	164,796	-	164,796	82,399	67%
Interfund Transfers Out	268,227	93,939	97,217	97,217	47,476	-	47,476	49,741	49%
Total Interfund	430,607	263,483	344,412	344,412	212,272	-	212,272	132,140	62%
Total Expenditures	4,528,676	2,593,886	4,226,071	4,233,454	1,728,194	12,441	1,740,635	2,492,819	41%
Net Surplus / (Deficit)	14,375	(638,292)	(764,819)	(772,119)	(358,762)		(371,203)		
Beginning Cash Balance	1,532,952	1,537,206		1,016,748					
Cash Adjustments	(10,121)	117,834		-					
Ending Cash Balance	1,537,206	1,016,748		244,630	605,991				
Cash Reserves Target	1,132,169	648,472		1,058,363					
							Cash Reserves Target		
							25% of Annual expenditures		

Fund Purpose:

This fund was established to account for the operating costs of Century Center, the City's convention center. The Century Center is a division of the Department of Venues, Parks & Arts. The Century Center is located along the St. Joseph River in Downtown South Bend. It plays host to conventions and trade shows, conferences and meetings, weddings and receptions, plays, and concerts.

Explanation of Revenue Sources:

This fund receives Hotel/Motel Tax and collects revenue for charges for services such as facility rent, catering, parking etc. Amount may change in years going forward. Due to the COVID-19 pandemic, the Century Center was shut down for a several months during 2020. Revenue is expected to drop significantly for the foreseeable future as a result of less events due to the pandemic.

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

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

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Fund Name	Century Center Capital					Fund Number	671			
Fund Type	Enterprise Funds					Control	City Funds			
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Interest Earnings	12,966	1,931	200	200	65		65	135	33%	
Other Income	-	-	-	-	-		-	-	-	
Interfund Transfers In	177,475	-	-	-	-		-	-	-	
Total Revenue	190,441	1,931	200	200	65		65	135	33%	
Expenditures by Type										
Services & Charges										
Professional Services	66,123	-	-	-	-		-	-	-	
Other Services & Charges	-	-	-	-	-		-	-	-	
Total Services & Charges	66,123	-	-	-	-		-	-	-	
Capital	-	-	-	-	-		-	-	-	
Total Expenditures	66,123	-	-	-	-		-	-	-	
Net Surplus / (Deficit)	124,318	1,931	200	200	65		65			
Beginning Cash Balance	857,363	981,681		983,612						
Cash Adjustments	-	-		-						
Ending Cash Balance	981,681	983,612		983,812	983,677					
Cash Reserves Target	800,000	800,000		800,000						
						Cash Reserves Target				
						\$800,000 Minimum per Board of Managers				

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives revenue from interest earned on the fund's cash balance. The Century Center Board of Managers would like to begin transferring the annual net profit from the Century Center Operations Fund (#670) into this fund.

Explanation of Expenditures and Significant Changes/Variations:

The Century Center's capital needs are being met by an allocation from the Saint Joseph County Hotel/Motel Tax Board. These capital expenditures for the Century Center are paid directly from the County budget and do not pass through the City's accounting system; therefore, these expenditures do not appear in the City's budget.

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

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	235,000	221,437	221,437	221,437	221,437		221,437	-	100%
Interest Earnings	4,232	2,552	1,200	1,555	1,359		1,359	196	87%
Other Income	104,511	97,225	88,057	88,057	45,718		45,718	42,339	52%
Interfund Transfers In	90,752	93,939	97,217	97,217	47,476		47,476	49,741	49%
Total Revenue	434,495	415,154	407,911	408,266	315,991		315,991	92,276	77%

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

Net Surplus / (Deficit)	19,071	4,058	1,200	1,555	112,805	112,805
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Beginning Cash Balance	170,316	189,409		193,705		Cash Reserves Target
Cash Adjustments	21	238		-		
Ending Cash Balance	189,409	193,705		195,260	306,510	No reserve requirement
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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Fund Name	City Cemetery	Fund Number	730
Fund Type	Special Revenue Fund	Control	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	803	259	134	160	144		144	16	90%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	803	259	134	160	144		144	16	90%

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

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	803	259	134	160	144		144		
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Beginning Cash Balance	28,916	29,730		30,041					
Cash Adjustments	12	51		-					
Ending Cash Balance	29,730	30,041		30,201	30,185				
Cash Reserves Target	-	-		-					

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:
This fund was established (ordinance 10638-18) to provide perpetual care and maintenance for the South Bend City Cemetery.

Explanation of Revenue Sources:
Revenue was originally derived from the sale of cemetery plots and burial expenses. There are few sites available for sale and most plots are occupied, resulting in little burial activity. Currently, this fund only receives revenue from interest earned on the fund's cash balance.

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

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Fund Name	Bowman Cemetery	Fund Number	731
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Fund Type	Special Revenue Fund	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	12,623	4,082	6,392	6,392	2,262		2,262	4,130	35%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	12,623	4,082	6,392	6,392	2,262		2,262	4,130	35%

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

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	12,623	4,082	6,392	6,392	2,262	2,262
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Beginning Cash Balance	454,888	467,692		472,576		Cash Reserves Target \$400,000 minimum
Cash Adjustments	182	802		-		
Ending Cash Balance	467,692	472,576		478,968	474,838	
Cash Reserves Target	400,000	400,000		400,000		

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

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

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

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Fund Name	2015 Parks Bond Debt Service	Fund Number	757
Fund Type	Debt Service Funds	Control	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	3,527	807	2,000	2,000	34		34	1,966	2%
Interfund Transfers In	409,270	375,939	376,007	376,007	251,232		251,232	124,775	67%
Total Revenue	412,797	376,746	378,007	378,007	251,266		251,266	126,741	66%

Expenditures by Type									
Services & Charges									
Debt Service Principal	220,000	225,000	225,000	225,000	225,000	-	225,000	-	100%
Debt Service Interest & Fees	162,731	156,131	149,382	149,382	149,381	-	149,381	1	100%
Total Expenditures	382,731	381,131	374,382	374,382	374,381	-	374,381	1	100%

Net Surplus / (Deficit)	30,066	(4,385)	3,625	3,625	(123,115)	(123,115)
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Beginning Cash Balance	560,431	590,497	586,111	586,111		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-	-	-		
Ending Cash Balance	590,497	586,111	589,736	462,997		
Cash Reserves Target	590,497	586,111	589,736			

Fund Purpose:
This fund accounts for the semi-annual payment of debt service principal and interest to the bondholders of the 2015 Parks Bond. The par amount of the 2015 Parks/EDIT bond was \$5,605,000. The debt service reserve will be used towards the last debt service payment. The accounting records are maintained in trustee bank accounts.

Explanation of Revenue Sources:
The Economic Development Income Tax (EDIT) Fund (#408) transfers money into this fund on a monthly basis, as per the bond ordinance, to cover debt service payments. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:
The semi-annual debt service payments are set forth in the 20-year debt amortization schedule (debt schedule #141) with the first payment made on February 1, 2016 and the final payment due on August 1, 2035.

Capital expenditures of this bond were tracked in the 2015 Parks Bond Capital Fund (#751). The capital proceeds were fully expended in 2019.

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Fund Name	Studebaker-Oliver Revitalizing Grants	Fund Number	209
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Fund Type	Special Revenue Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	-	-	-		-	-	-
Interest Earnings	24,778	7,035	3,388	4,088	3,531		3,531	557	86%
Other Income	100,000	100,000	100,000	-	-		-	-	-
Total Revenue	124,778	107,035	103,388	4,088	3,531		3,531	557	86%

Expenditures by Type									
Services & Charges									
Professional Services	149,969	274,931	25,000	59,671	57,603	574	58,177	1,493	97%
Total Services & Charges	149,969	274,931	25,000	59,671	57,603	574	58,177	1,493	97%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	149,969	274,931	25,000	59,671	57,603	574	58,177	1,493	97%
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Net Surplus / (Deficit)	(25,191)	(167,896)	78,388	(55,583)	(54,073)		(54,646)		
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Beginning Cash Balance	954,136	929,415		763,112		Cash Reserves Target			
Cash Adjustments	470	1,593		-					
Ending Cash Balance	929,415	763,112		707,529	709,974				
Cash Reserves Target	-	-		-		No reserve requirement - Grant fund - spend down to zero			

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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Fund Name	Economic Development State Grants					Fund Number	210		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	-	575,000	15,698		15,698	559,302	3%
Interest Earnings	2,878	712	544	544	130		130	414	24%
Other Income	72,010	90,013	72,011	72,011	36,005		36,005	36,006	50%
Total Revenue	74,888	90,725	72,555	647,555	51,833		51,833	595,722	8%
Expenditures by Type									
Services & Charges									
Professional Services	53,699	56,352	-	91,288	-	62,700	62,700	28,588	69%
Repairs & Maintenance	-	-	-	400,000	-	-	-	400,000	0%
Debt Service Principal	67,581	69,632	35,605	35,605	35,604	-	35,604	1	100%
Debt Service Interest & Fees	4,429	2,379	401	401	401	-	401	-	100%
Grants & Subsidies	-	-	-	134,000	15,698	53,302	69,000	65,000	51%
Other Services & Charges	-	-	-	11,400	-	-	-	11,400	0%
Total Services & Charges	125,710	128,362	36,006	672,694	51,703	116,002	167,705	504,989	25%
Interfund Transfers Out	230,000	-	-	-	-	-	-	-	-
Total Expenditures	355,710	128,362	36,006	672,694	51,703	116,002	167,705	504,989	25%
Net Surplus / (Deficit)	(280,822)	(37,637)	36,549	(25,139)	130		(115,872)		
Beginning Cash Balance	344,987	64,775		27,154					
Cash Adjustments	610	16		-					
Ending Cash Balance	64,775	27,154		2,014	27,284				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

This fund was established to track the receipt and subsequent expenditure of grants from the State of Indiana.

Explanation of Revenue Sources:

This fund 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
Revenue									
Intergov./ Grants	434,000	10,650	552,550	18,550	9,200		9,200	9,350	50%
Charges for Services	212,079	861,309	483,267	1,017,267	773,772		773,772	243,495	76%
Fines, Forfeitures, and Fees	-	46,076	56,840	56,840	40,779		40,779	16,061	72%
Interest Earnings	17,680	8,876	15,000	15,000	5,802		5,802	9,198	39%
Other Income	4,123	2,598	-	-	60		60	(60)	-
Interfund Allocation Reimb	-	174,531	175,765	175,765	97,177		97,177	78,588	55%
Interfund Transfers In	2,350,633	2,268,899	1,752,159	1,752,159	-		-	1,752,159	0%
Total Revenue	3,018,515	3,372,939	3,035,581	3,035,581	926,790		926,790	2,108,791	31%
Expenditures by Type									
Personnel									
Salaries & Wages	1,493,197	1,529,047	1,921,625	1,949,984	1,183,808	-	1,183,808	766,176	61%
Fringe Benefits	528,540	568,983	716,373	722,106	435,293	-	435,293	286,813	60%
Total Personnel	2,021,736	2,098,029	2,637,998	2,672,090	1,619,101	-	1,619,101	1,052,989	61%
Supplies	18,276	13,503	26,120	32,621	13,799	5,171	18,970	13,651	58%
Services & Charges									
Professional Services	157,623	224,609	281,800	615,663	89,804	312,835	402,638	213,025	65%
Printing & Advertising	13,604	7,560	24,000	24,000	3,313	159	3,472	20,528	14%
Education & Training	9,835	4,576	22,000	34,500	8,581	11,080	19,661	14,839	57%
Travel	24,271	4,502	20,000	20,000	-	-	-	20,000	0%
Repairs & Maintenance	9,911	12,447	3,100	5,100	2,494	-	2,494	2,606	49%
Other Services & Charges	16,116	11,772	26,450	32,950	19,969	19	19,988	12,962	61%
Total Services & Charges	231,360	265,466	377,350	732,213	124,160	324,093	448,253	283,960	61%
Operating Expenditures	2,271,372	2,376,999	3,041,468	3,436,924	1,757,060	329,263	2,086,323	1,350,600	61%
Interfund									
Interfund Allocations	464,363	357,941	652,726	652,726	435,150	-	435,150	217,576	67%
Interfund Transfers Out	-	35,000	50,000	50,000	33,332	-	33,332	16,668	67%
Total Interfund	464,363	392,941	702,726	702,726	468,482	-	468,482	234,244	67%
Total Expenditures	2,735,735	2,769,940	3,744,194	4,139,650	2,225,542	329,263	2,554,805	1,584,844	62%
Net Surplus / (Deficit)	282,780	603,000	(708,613)	(1,104,069)	(1,298,752)		(1,628,015)		
Beginning Cash Balance	729,684	1,012,307		1,629,498					
Cash Adjustments	(158)	14,191		-					
Ending Cash Balance	1,012,307	1,629,498		525,429	322,392				
Cash Reserves Target	-	-		-					
								Cash Reserves Target	
									No reserve requirement

Fund Purpose:

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

DCI's mission is to spur investment in a stronger South Bend by doing the following:

- Attracting & retaining growing businesses
- Connecting residents to economic opportunities
- Planning for vibrant neighborhoods

Explanation of Revenue Sources:

This fund is mainly supported by interfund transfers from the 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.

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Fund Name	Dept of Community Investment Grants					Fund Number	212		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	2,030,043	2,392,383	3,150,111	8,650,111	1,010,137		1,010,137	7,639,974	12%
Fines, Forfeitures, and Fees	30	121	-	500	500		500	-	100%
Other Income	483,931	186,664	119,687	325,930	227,573		227,573	98,357	70%
Total Revenue	2,514,004	2,579,168	3,269,798	8,976,541	1,238,210		1,238,210	7,738,331	14%
Expenditures by Type									
Services & Charges									
Professional Services	-	40,488	-	259,513	-	126,633	126,633	132,880	49%
Grants & Subsidies	2,555,898	2,529,492	2,755,134	8,747,312	1,241,854	2,413,187	3,655,041	5,092,271	42%
Total Services & Charges	2,555,898	2,569,980	2,755,134	9,006,825	1,241,854	2,539,819	3,781,673	5,225,151	42%
Total Expenditures	2,555,898	2,569,980	2,755,134	9,006,825	1,241,854	2,539,819	3,781,673	5,225,151	42%
Net Surplus / (Deficit)	(41,893)	9,188	514,664	(30,284)	(3,644)		(2,543,463)		
Beginning Cash Balance	347,782	305,248		313,907					
Cash Adjustments	(641)	(528)		-					
Ending Cash Balance	305,248	313,907		283,623	309,974				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

This fund accounts for the receipt and subsequent expenditure of grants received from the U.S. Department of Housing and Urban Development related to community improvement projects. This fund accounts for various grants including:

Community Development Block Grant (CDBG) - CDBG funds can be used for a variety of community development opportunities such as providing affordable housing, a suitable living environment, and economic opportunities for individuals and families with incomes below 80 percent of the area median income. CDBG funds can also be used for the elimination of slum and blight.

Emergency Solutions Grant (ESG) - The ESG Program provides homeless persons with basic shelter and essential supportive services. It can assist with operational costs of the shelter facility, and for the administration of the grant.

Neighborhood Stabilization Project (NSP) - Congress created the Neighborhood Stabilization Program to help cities, counties and states deal with community problems that are the result of the mortgage foreclosure crisis in the nation. HUD provides money to local governments (cities and counties), nonprofits, and all 50 states. Generally, the money must be used to buy, fix up, and resell foreclosed and abandoned homes. NSP grantees develop their own programs and funding priorities. However, NSP grantees must use at least 25 percent of the funds appropriated for the purchase and redevelopment of abandoned or foreclosed homes or residential properties that will be used to house individuals or families whose incomes do not exceed 50 percent of the area median income. In addition, all activities funded by NSP must benefit low- and moderate-income persons whose income does not exceed 120 percent of area median income. Activities may not qualify under NSP using the "prevent or eliminate slums and blight" or "address urgent community development needs" objectives.

Shelter Plus Care Program (S+C) - The S+C Program provides a variety of permanent housing choices, accompanied by a range of supportive services funded through other sources. S+C assists hard to serve homeless individuals with disabilities and their families. These individuals primarily include those with serious mental illness, chronic problems with alcohol and/or drugs, and HIV/AIDS or related diseases.

Explanation of Revenue Sources, Expenditures, and Significant Changes/Variations:

Special allocations of CDBG and ESG awarded under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) are separate from regular allocations and are accounted for in the COVID-19 Response Fund (#264).

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Fund Name	Unsafe Building					Fund Number	219		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Fines, Forfeitures, and Fees	263,172	51,581	111,100	111,100	25,474		25,474	85,626	23%
Interest Earnings	18,352	7,420	11,932	11,932	3,956		3,956	7,976	33%
Other Income	2,298	18	-	-	-		-	-	-
Interfund Transfers In	681,491	-	-	-	-		-	-	-
Total Revenue	965,314	59,018	123,032	123,032	29,430		29,430	93,602	24%
Expenditures by Subdivisions									
NEAT Crew	435,893	23,896	-	-	-	-	-	-	-
Unsafe Building	156,655	117,855	113,500	113,805	96,996	9,670	106,666	7,139	94%
Total Expenditures	592,547	141,751	113,500	113,805	96,996	9,670	106,666	7,139	94%
Expenditures by Type									
Personnel									
Salaries & Wages	178,355	-	-	-	-	-	-	-	-
Fringe Benefits	65,378	-	-	-	-	-	-	-	-
Total Personnel	243,732	-	-	-	-	-	-	-	-
Supplies	22,623	5,458	-	-	-	-	-	-	-
Services & Charges									
Professional Services	39,500	27,070	17,500	27,805	15,680	9,670	25,350	2,455	91%
Repairs & Maintenance	153,241	-	-	-	-	-	-	-	-
Other Services & Charges	73,977	109,224	96,000	86,000	81,316	-	81,316	4,684	95%
Total Services & Charges	266,718	136,294	113,500	113,805	96,996	9,670	106,666	7,139	94%
Operating Expenditures	533,073	141,751	113,500	113,805	96,996	9,670	106,666	7,139	94%
Capital	24,580	-	-	-	-	-	-	-	-
Interfund Allocations	34,894	-	-	-	-	-	-	-	-
Total Expenditures	592,547	141,751	113,500	113,805	96,996	9,670	106,666	7,139	94%
Net Surplus / (Deficit)	372,767	(82,733)	9,532	9,227	(67,566)		(77,236)		
Beginning Cash Balance	543,230	923,154		832,938					
Cash Adjustments	7,157	(7,482)		-					
Ending Cash Balance	923,154	832,938		842,165	765,572				
Cash Reserves Target	-	-		-	-				

Cash Reserves Target
No reserve requirement

Fund Purpose:

The Unsafe Building Fund was established in 2016 (ordinance 10416-16) to receive fines and fees related to Indiana's Unsafe Building law (IC 36-7-9). The expenses incurred for board-ups, demolitions, ordinance violation abatements, and other related services are recorded here. The Unsafe Building Fund is an extension of the Department of Code Enforcement and shares the same mission to ensure a safe and clean community by upholding and enforcing the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. Code Enforcement not only cites neglected properties through its team of inspectors, it also pursues citizens' complaints, partners with volunteer neighborhood associations for neighborhood clean-ups, and works directly through community outreach programs to enrich the City of South Bend's neighborhoods.

Explanation of Revenue Sources:

This fund receives revenue from fines and fees relating to Unsafe Building laws including the following sources: vacant and abandoned registrations, board-ups, demolitions, forfeited performance bonds, special assessments, and civil penalties.

Explanation of Expenditures and Significant Changes/Variations:

Starting in 2020, the Neighborhood Enforcement Action Team (NEAT) division of the Department of Code Enforcement was moved into the newly established Code Enforcement Fund (#230), resulting in a large decrease in expenditures from 2019 to 2020. This allowed for more transparency regarding the Unsafe Building fines and fees collected in this fund and the expenditure of those revenues on allowable expenses. The expenditures in this fund will be equal to or less than revenues received. Budgeted expenditures includes emergency demolitions and expenses associated with monitoring unsafe building concerns.

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Fund Name	Rental Units Regulation					Fund Number	221		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Fines, Forfeitures, and Fees	7,375	107,800	100,000	100,000	2,540		2,540	97,460	3%
Interest Earnings	351	573	200	690	659		659	31	96%
Interfund Transfers In	-	245,626	241,527	241,527	-		-	241,527	0%
Total Revenue	7,726	353,999	341,727	342,217	3,199		3,199	339,018	1%
Expenditures by Type									
Personnel									
Salaries & Wages	-	119,900	184,228	184,228	77,561	-	77,561	106,667	42%
Fringe Benefits	-	59,277	82,349	82,349	38,419	-	38,419	43,930	47%
Total Personnel	-	179,177	266,577	266,577	115,980	-	115,980	150,597	44%
Supplies	-	332	5,800	5,800	206	-	206	5,594	4%
Services & Charges									
Professional Services	-	1,505	55,000	81,850	-	26,850	26,850	55,000	33%
Printing & Advertising	-	-	4,000	4,000	-	-	-	4,000	0%
Education & Training	-	-	750	750	-	-	-	750	0%
Travel	-	-	800	800	-	-	-	800	0%
Repairs & Maintenance	-	-	1,800	1,800	-	-	-	1,800	0%
Other Services & Charges	-	1,748	7,000	7,000	-	-	-	7,000	0%
Total Services & Charges	-	3,254	69,350	96,200	-	26,850	26,850	69,350	28%
Total Expenditures	-	182,762	341,727	368,577	116,186	26,850	143,036	225,541	39%
Net Surplus / (Deficit)	7,726	171,237	-	(26,360)	(112,986)		(139,836)		
Beginning Cash Balance	10,105	17,823		189,090					
Cash Adjustments	(9)	31		-					
Ending Cash Balance	17,823	189,090		162,730	76,104				
Cash Reserves Target	-	18,276		36,858					
							Cash Reserves Target		
							10% of Annual expenditures		

Fund Purpose:

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

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

Explanation of Revenue Sources:

Revenue generation for the Rental Safety Verification Program (RSVP) is derived from follow up re-inspection fees and assessments for noncompliance. First and second inspections will have no charges; however, if not compliant after the second inspection, there will be charges requiring follow up inspections to validate compliance. Because this program is new, revenue could vary greatly from current estimates. A transfer from the 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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Fund Name	Code Enforcement Fund					Fund Number	230		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Licenses & Permits	-	30,425	31,200	31,200	32,265		32,265	(1,065)	103%
Charges for Services	-	43,360	53,250	53,250	32,238		32,238	21,012	61%
Fines, Forfeitures, and Fees	-	367,113	304,000	304,000	269,647		269,647	34,353	89%
Interest Earnings	-	2,492	-	930	912		912	18	98%
Debt Proceeds	-	80,000	-	-	-		-	-	-
Other Income	-	15,396	2,725	2,725	2,790		2,790	(65)	102%
Interfund Allocation Reimb	-	76,927	34,708	34,708	23,140		23,140	11,568	67%
Interfund Transfers In	-	3,619,593	3,573,687	3,573,687	1,170,000		1,170,000	2,403,687	33%
Total Revenue	-	4,235,305	3,999,570	4,000,500	1,530,992		1,530,992	2,469,508	38%
Expenditures by Subdivisions									
Neighborhood Code Enforce.	-	2,084,724	2,402,890	2,483,743	1,365,178	32,851	1,398,029	1,085,714	56%
NEAT Crew	-	414,272	569,372	573,212	291,363	18,588	309,951	263,261	54%
Animal Resource Center	-	934,825	1,001,724	1,033,471	644,693	16,217	660,910	372,560	64%
Total Expenditures	-	3,433,820	3,973,986	4,090,425	2,301,234	67,656	2,368,890	1,721,535	58%
Expenditures by Type									
Personnel									
Salaries & Wages	-	1,415,442	1,456,785	1,455,435	947,581	-	947,581	507,854	65%
Fringe Benefits	-	588,698	628,887	630,237	389,899	-	389,899	240,338	62%
Total Personnel	-	2,004,140	2,085,672	2,085,672	1,337,480	-	1,337,480	748,192	64%
Supplies	-	113,969	163,700	168,336	70,472	4,621	75,093	93,243	45%
Services & Charges									
Professional Services	-	40,574	110,300	111,001	44,423	6,405	50,828	60,172	46%
Printing & Advertising	-	10,559	24,305	24,592	6,574	357	6,931	17,660	28%
Utilities	-	31,984	30,667	30,667	23,258	-	23,258	7,409	76%
Education & Training	-	2,933	5,000	7,100	3,380	450	3,830	3,270	54%
Travel	-	3,826	2,400	3,600	764	165	929	2,671	26%
Repairs & Maintenance	-	239,861	410,650	432,017	110,590	211	110,801	321,216	26%
Debt Service Principal	-	47,510	124,425	124,425	74,540	-	74,540	49,885	60%
Debt Service Interest & Fees	-	2,954	9,573	9,573	3,341	-	3,341	6,232	35%
Other Services & Charges	-	120,664	243,810	249,959	67,942	24,926	92,868	157,092	37%
Total Services & Charges	-	500,864	961,130	992,933	334,813	32,513	367,326	625,607	37%
Operating Expenditures	-	2,618,973	3,210,502	3,246,941	1,742,764	37,134	1,779,898	1,467,042	55%
Capital	-	-	-	80,000	49,478	30,522	80,000	-	100%
Interfund Allocations	-	814,847	763,484	763,484	508,992	-	508,992	254,492	67%
Total Expenditures	-	3,433,820	3,973,986	4,090,425	2,301,234	67,656	2,368,890	1,721,534	58%
Net Surplus / (Deficit)	-	801,485	25,584	(89,925)	(770,242)		(837,898)		
Beginning Cash Balance	-	-		803,572					
Cash Adjustments	-	2,088		-					
Ending Cash Balance	-	803,572		713,647	36,343				
Cash Reserves Target	-	-		-					

Fund Purpose:

This fund was established (ordinance 10686-19) in 2020 to track the revenue and expenditures of the Department of Code Enforcement's three main divisions: **Neighborhood Code Enforcement (NCE)**, **South Bend Animal Resource Center (SBARC)**, and **Neighborhood Enforcement Action Team (NEAT)**. The **Neighborhood Code Enforcement** division upholds and enforces the ordinances of the City of South Bend, the Indiana Unsafe Building Law, and the 2000 International Property Maintenance Code. The **South Bend Animal Resource Center** division runs the animal resource center (aka animal shelter) and enforces animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations. The **NEAT** division works in tandem with the Neighborhood Code Enforcement division to provide services for environmental clean-ups to homeowners and/or businesses. These clean-ups consist of illegal dumping of household items, tires, building materials, appliances, and any other form of litter and debris. Additional fines may be assessed for failure to comply upon notification.

Explanation of Revenue Sources:

Neighborhood Code Enforcement collects revenues from fees for environmental clean-ups, processing abandoned vehicles and ordinance violations. The South Bend Animal Resource Center collects revenues from fees for animal care & control activities such as adoption fees, pet licenses, pet microchipping, and animal surrender fee. These revenues do not cover the expenditures of these divisions. The difference is covered by an interfund transfer from the 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
Revenue									
Licenses & Permits	34,657	30,425	31,200	31,200	32,265		32,265	(1,065)	103%
Charges for Services	57,616	43,360	53,250	53,250	32,238		32,238	21,012	61%
Fines, Forfeitures, and Fees	549,637	526,493	515,100	515,100	297,662		297,662	217,438	58%
Interest Earnings	18,704	10,484	12,132	13,552	5,527		5,527	8,025	41%
Debt Proceeds	-	80,000	-	-	-		-	-	-
Other Income	12,659	15,414	2,725	2,725	2,790		2,790	(65)	102%
Interfund Allocation Reimb	73,304	76,927	34,708	34,708	23,140		23,140	11,568	67%
Interfund Transfers In	3,210,400	3,865,219	3,815,214	3,815,214	1,170,000		1,170,000	2,645,214	31%
Total Revenue	3,956,977	4,648,322	4,464,329	4,465,749	1,563,622		1,563,622	2,902,127	35%
Expenditures by Fund									
Consolidated Bldg Fund (#600)	3,001,390	-	-	(0)	-	-	-	-	0%
Rental Units Regulation (#221)	-	182,762	341,727	368,577	116,186	26,850	143,036	225,541	39%
Unsafe Building Fund (#219)	592,547	141,751	113,500	113,805	96,996	9,670	106,666	7,139	94%
Code Enforcement Fund (#230)	-	3,433,820	3,973,986	4,090,425	2,301,234	67,656	2,368,890	1,721,535	58%
Total Expenditures	3,593,937	3,758,333	4,429,213	4,572,807	2,514,416	104,176	2,618,592	1,954,215	57%
Expenditures by Division									
Neighborhood Code Enfor.	1,923,446	2,084,724	2,402,890	2,483,743	1,365,178	32,851	1,398,029	1,085,714	56%
NEAT Crew	435,893	438,168	569,372	573,212	291,363	18,588	309,951	263,261	54%
Rental Safety Verification Program	144,603	182,762	341,727	368,577	116,186	26,850	143,036	225,541	39%
Unsafe Building	156,655	117,855	113,500	113,805	96,996	9,670	106,666	7,139	94%
Animal Care & Control	933,341	934,825	1,001,724	1,033,471	644,693	16,217	660,910	372,560	64%
Total Expenditures	3,593,937	3,758,333	4,429,213	4,572,807	2,514,416	104,176	2,618,592	1,954,215	57%
Expenditures by Type									
Personnel									
Salaries & Wages	1,437,429	1,535,343	1,641,013	1,639,663	1,025,141	-	1,025,141	614,522	63%
Fringe Benefits	538,583	647,974	711,236	712,586	428,318	-	428,318	284,268	60%
Total Personnel	1,976,013	2,183,317	2,352,249	2,352,249	1,453,459	-	1,453,459	898,790	62%
Supplies	108,267	119,758	169,500	174,136	70,678	4,621	75,299	98,837	43%
Services & Charges									
Professional Services	177,400	69,149	182,800	220,656	60,103	42,925	103,028	117,627	47%
Printing & Advertising	11,255	10,559	28,305	28,592	6,574	357	6,931	21,660	24%
Utilities	34,801	31,984	30,667	30,667	23,258	-	23,258	7,409	76%
Education & Training	6,873	2,933	5,750	7,850	3,380	450	3,830	4,020	49%
Travel	6,444	3,826	3,200	4,400	764	165	929	3,471	21%
Repairs & Maintenance	233,178	239,861	412,450	433,817	110,590	211	110,801	323,016	26%
Debt Service Principal	80,098	47,510	124,425	124,425	74,540	-	74,540	49,885	60%
Debt Service Interest & Fees	6,144	2,954	9,573	9,573	3,341	-	3,341	6,232	35%
Other Services & Charges	177,849	231,636	346,810	342,959	149,258	24,926	174,184	168,776	51%
Total Services & Charges	734,043	640,411	1,143,980	1,202,938	431,809	69,033	500,842	702,096	42%
Operating Expenditures	2,818,322	2,943,486	3,665,729	3,729,323	1,955,946	73,654	2,029,600	1,699,723	54%
Capital	56,567	-	-	80,000	49,478	30,522	80,000	-	100%
Interfund Allocations	719,048	814,847	763,484	763,484	508,992	-	508,992	254,492	67%
Total Expenditures	3,593,937	3,758,333	4,429,213	4,572,807	2,514,416	104,176	2,618,592	1,954,215	57%
Net Surplus / (Deficit)	363,040	889,988	35,116	(107,058)	(950,795)		(1,054,971)		

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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Fund Name	Urban Development Action Grant	Fund Number	410
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Fund Type	Special Revenue Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	844	361	572	572	142		142	430	25%
Other Income	84,104	18,442	21,996	21,996	9,758		9,758	12,238	44%
Total Revenue	84,948	18,803	22,568	22,568	9,900		9,900	12,668	44%

Expenditures by Type									
Services & Charges									
Debt Service Principal	60,000	40,000	24,000	24,000	18,000	-	18,000	6,000	75%
Total Expenditures	60,000	40,000	24,000	24,000	18,000	-	18,000	6,000	75%

Net Surplus / (Deficit)	24,948	(21,197)	(1,432)	(1,432)	(8,100)		(8,100)
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Beginning Cash Balance	28,919	53,838		32,733		Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	(30)	92		-		
Ending Cash Balance	53,838	32,733		31,301	24,633	
Cash Reserves Target	-	-		-		

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

Explanation of Revenue Sources:
Revenue comes from Business Development Corporation (BDC) repayment of Fund 410 miscellaneous revenue used to capitalize BDC loan pool. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Currently, this fund is used for the repayment of an interfund loan from the COIT Fund (#404) in connection with a downtown hotel/parking garage project. The final payment is due in 2022 (debt schedule #82). When the final revenue payment is due from BDC, it may be prudent to payoff the debt to COIT and potentially close this fund rather than following current amortization schedule which goes out to 2046. Payments in future years will be made as BDC loan collections are received. The BDC loan collections have been remitted at rates less than the current amortization schedule depicts due to poor portfolio performance and as such may require an amendment to the debt schedule.

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Fund Name	Consolidated Building Fund					Fund Number	600		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Building Department									
Licenses & Permits	1,646,044	1,304,739	1,772,552	1,771,452	997,768		997,768	773,684	56%
Fines, Forfeitures, and Fees	-	1,140	-	2,054	1,466		1,466	588	71%
Interest Earnings	54,618	17,782	30,280	30,280	9,842		9,842	20,438	33%
Other Income	6,317	422	-	741	891		891	(150)	120%
Total Building Department	1,706,979	1,324,083	1,802,832	1,804,527	1,009,967		1,009,967	794,560	56%
Total Code Enforcement	2,983,937	-	-	-	-		-	-	-
Total Fund Revenue	4,690,916	1,324,083	1,802,832	1,804,527	1,009,967		1,009,967	794,560	56%
Expenditures									
Building Department									
Personnel									
Salaries & Wages	716,916	763,648	828,457	823,915	476,757	-	476,757	347,158	58%
Fringe Benefits	273,508	305,840	316,605	321,147	205,398	280	205,678	115,469	64%
Total Personnel	990,425	1,069,488	1,145,062	1,145,062	682,154	280	682,434	462,627	60%
Supplies	14,307	14,538	16,361	16,361	8,892	390	9,282	7,079	57%
Services & Charges									
Professional Services	-	2,411	8,000	8,000	-	-	-	8,000	0%
Printing & Advertising	3,809	336	4,763	4,763	170	273	443	4,320	9%
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	13,403	-	13,403	13,097	51%
Debt Service Principal	46,342	41,198	43,021	43,021	38,549	-	38,549	4,472	90%
Debt Service Interest & Fees	3,141	2,184	1,358	1,358	1,066	-	1,066	292	78%
Other Services & Charges	3,948	11,039	17,015	25,965	14,025	-	14,025	11,940	54%
Total Services & Charges	79,655	73,854	108,657	119,107	67,432	273	67,705	51,402	57%
Operating Expenditures	1,084,386	1,157,879	1,270,080	1,280,530	758,478	943	759,421	521,108	59%
Capital	-	-	-	49,478	49,478	-	49,478	-	100%
Interfund									
Interfund Allocations	252,023	328,799	339,938	339,938	226,626	-	226,626	113,312	67%
Interfund Transfers Out	158,943	-	-	-	-	-	-	-	-
Total Interfund	410,966	328,799	339,938	339,938	226,626	-	226,626	113,312	67%
Total Building Department	1,495,352	1,486,678	1,610,018	1,669,946	1,034,582	943	1,035,525	634,420	62%
Total Code Enforcement	3,001,390	-	-	-	-	-	-	-	-
Total Fund Expenditures	4,496,742	1,486,678	1,610,018	1,669,946	1,034,582	943	1,035,525	634,421	62%
Net Surplus / (Deficit)	194,174	(162,595)	192,814	134,581	(24,616)		(25,558)		
Beginning Cash Balance	2,092,204	2,285,733		2,127,056					
Cash Adjustments	(645)	3,918		-					
Ending Cash Balance	2,285,733	2,127,056		2,261,637	2,102,265				
Cash Reserves Target	1,124,185	371,670		417,487					
							Cash Reserves Target		
							25% of Annual expenditures		

Fund Purpose:

This fund was established (ordinance 8412-93) to receive monies and fees to pay expenses related to the operation of the St Joseph County/South Bend Building Department. The fund is operated in accordance with the interlocal agreement between St Joseph County and the City of South Bend executed December 31, 1991 as amended. The Building Department regulates the "built environment" through enforcement of current building codes and zoning ordinances. The Building Department's purpose is to promote safe occupancy for all residents of the jurisdiction, serving all properties within the City of South Bend and all properties with a 5-digit address within St. Joseph County.

Explanation of Revenue Sources:

Revenue for the Building Department is primarily generated through issuing permits for construction, demolition, or occupancy. In addition, contractor registrations and licenses are also issued and monitored.

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

This fund accounts for the operational costs of running the Building Department. The majority of the costs are for Building Department personnel. In 2020, there were two promotions from Administrative Assistant to Executive Assistant and Assistant Manager of Customer Service to better align the responsibilities of the staff to the corresponding positions they hold, and to be more consistent with similar positions throughout the City. In 2021, a part-time licensing auditor will be added to audit contractor licensees. 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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Fund Name	Industrial Revolving Fund	Fund Number	754
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Fund Type	Special Revenue Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	699,000	7,689,000	2,206,556		2,206,556	5,482,444	29%
Interest Earnings	-	-	-	20,001	187		187	19,814	1%
Other Income	293,958	266,643	244,000	224,000	212,913		212,913	11,087	95%
Total Revenue	293,958	266,643	943,000	7,933,001	2,419,656		2,419,656	5,513,345	31%

Expenditures by Type									
Services & Charges									
Professional Services	95,223	88,742	429,262	468,262	186,006	18,258	204,264	263,998	44%
Other Services & Charges	24,218	15,285	69,298	30,298	193,873	-	193,873	(163,575)	640%
Grants & Subsidies	-	-	-	6,990,000	1,932,000	-	1,932,000	5,058,000	28%
Total Expenditures	119,441	104,026	498,560	7,488,560	2,311,879	18,258	2,330,137	5,158,423	31%

Net Surplus / (Deficit)	174,517	162,616	444,440	444,441	107,777		89,519
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Beginning Cash Balance	1,632,491	2,078,333		2,406,914		Cash Reserves Target
Cash Adjustments	271,325	165,965		-		
Ending Cash Balance	2,078,333	2,406,914		2,851,355	3,702,419	
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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Fund Name	2015 Smart Streets Bond Debt Service					Fund Number	756		
Fund Type	Debt Service Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	4,629	869	3,000	3,000	62		62	2,938	2%
Interfund Transfers In	1,715,500	1,716,000	1,716,500	1,716,500	1,716,000		1,716,000	500	100%
Total Revenue	1,720,129	1,716,869	1,719,500	1,719,500	1,716,062		1,716,062	3,438	100%
Expenditures by Type									
Services & Charges									
Debt Service Principal	970,000	1,000,000	1,030,000	1,030,000	1,030,000	-	1,030,000	-	100%
Debt Service Interest & Fees	742,019	712,694	682,819	682,819	682,469	-	682,469	350	100%
Total Expenditures	1,712,019	1,712,694	1,712,819	1,712,819	1,712,469	-	1,712,469	350	100%
Net Surplus / (Deficit)	8,111	4,175	6,681	6,681	3,593		3,593		
Beginning Cash Balance	1,726,790	1,734,901		1,739,076		Cash Reserves Target			
Cash Adjustments	-	-		-					
Ending Cash Balance	1,734,901	1,739,076		1,745,757	1,742,670				
Cash Reserves Target	1,734,901	1,739,076		1,745,757		100% cash reserves per bond covenants			
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 #1.35). The debt service reserve amount will be used towards the last debt service payment. Capital expenditures of this bond were tracked in the Smart Streets Bond Capital Fund (#753).								

City of South Bend, Indiana
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Fund Name	2017 Eddy Street Commons Bond Capital	Fund Number	759
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Fund Type	Capital Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	65	306,537	-	1	1		1	-	100%
Total Revenue	65	306,537	-	1	1		1	-	100%

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

Net Surplus / (Deficit)	(4,602,054)	(3,022,429)	-	(25,680)	1		1
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Beginning Cash Balance	7,650,244	3,048,190		25,762		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-		-		
Ending Cash Balance	3,048,190	25,762		81	25,762	
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund accounts for the expenditures of the bond proceeds from the 2017 Eddy Street Commons Phase II Bond. The funds will be spent on Phase II of the Eddy Street Commons, a mixed-use development area just south of the University of Notre Dame.

Explanation of Revenue Sources:
Initial revenues were bond proceeds from the \$25 million Eddy Street Commons Bond issued in 2017 (closing date 8/14/17, debt schedule #163). Currently, this fund only receives revenue from interest earned on the cash balance at the trustee bank.

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

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Fund Name	2017 Eddy Street Commons Bond Debt Service	Fund Number	760
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Fund Type	Debt Service Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	8,792	1,623	6,000	6,000	121		121	5,879	2%
Interfund Transfers In	1,298,125	1,390,625	1,710,875	1,915,979	1,915,979		1,915,979	-	100%
Total Revenue	1,306,917	1,392,248	1,716,875	1,921,979	1,916,100		1,916,100	5,879	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	50,000	145,000	475,000	475,000	475,000	-	475,000	-	100%
Debt Service Interest & Fees	1,248,125	1,245,625	1,235,875	1,235,875	1,235,875	-	1,235,875	-	100%
Total Expenditures	1,298,125	1,390,625	1,710,875	1,710,875	1,710,875	-	1,710,875	-	100%

Net Surplus / (Deficit)	8,792	1,623	6,000	211,104	205,225	205,225
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Beginning Cash Balance	3,452,908	3,461,700	3,463,323	3,668,548	Cash Reserves Target \$2,500,000 minimum
Cash Adjustments	-	-	-	-	
Ending Cash Balance	3,461,700	3,463,323	3,674,427	3,668,548	
Cash Reserves Target	2,500,000	2,500,000	2,500,000	2,500,000	

Fund Purpose:
This fund accounts for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Eddy Street Commons Phase II Bonds.
This fund will hold a minimum of \$2.5 million in cash reserves per the 2017 Eddy Street Commons bond covenant. The bonds were closed on August 14, 2017 and the par amount was \$25 million. In December 2018, an additional \$945,000 was added to the debt service reserve. In March 2021, an additional \$205,104 was added to the debt service reserve.

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

Explanation of Expenditures and Significant Changes/Variations:
The principal and interest payments are set forth in the 20-year debt amortization schedule with the first payment made on February 15, 2018 and the final payment due February 15, 2037. The bond was issued for Phase II of the Eddy Street Commons, a mixed-use development area just south of the University of Notre Dame. Capital expenditures related to the project are tracked in the Eddy Street Commons Capital Fund (#759).

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Fund Name	Central Services					Fund Number	222		
Fund Type	Internal Service Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Licenses & Permits	3,320	2,511	2,700	2,700	1,591		1,591	1,109	59%
Charges for Services	7,496,447	6,882,174	8,605,703	8,605,703	4,711,045		4,711,045	3,894,658	55%
Interest Earnings	22,362	10,210	15,762	15,762	5,303		5,303	10,459	34%
Other Income	5,417,866	84,210	72,000	72,000	50,459		50,459	21,541	70%
Interfund Allocation Reimb	610,726	122,143	129,585	129,585	86,397		86,397	43,188	67%
Total Revenue	13,550,721	7,101,248	8,825,750	8,825,750	4,854,794		4,854,794	3,970,955	55%
Expenditures by Division									
Equipment Services	7,000,441	6,717,945	8,212,671	8,220,259	5,021,510	13,261	5,034,771	3,185,488	61%
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	146,398	-	146,398	122,595	54%
Building Maintenance	177,588	180,749	206,275	206,275	127,678	-	127,678	78,597	62%
Facilities Management	120,439	101,697	157,031	157,031	95,835	-	95,835	61,196	61%
Utilities & Services	4,950,465	-	-	-	-	-	-	-	-
Sustainability	6,002	-	-	-	-	-	-	-	-
Total Expenditures	12,931,016	7,243,566	8,848,295	8,855,897	5,393,925	13,261	5,407,186	3,448,712	61%
Expenditures by Type									
Personnel									
Salaries & Wages	1,920,693	1,795,351	2,079,577	2,079,470	1,179,824	-	1,179,824	899,646	57%
Fringe Benefits	731,886	780,402	892,827	892,934	514,840	-	514,840	378,094	58%
Total Personnel	2,652,580	2,575,754	2,972,404	2,972,404	1,694,664	-	1,694,664	1,277,740	57%
Supplies	4,515,181	3,998,093	4,923,729	4,928,788	3,068,180	-	3,068,180	1,860,608	62%
Services & Charges									
Professional Services	8,439	7,777	8,500	10,298	1,798	8,220	10,018	280	97%
Printing & Advertising	715	863	4,642	1,242	-	42	42	1,200	3%
Utilities	63,160	53,701	64,468	64,468	44,493	-	44,493	19,975	69%
Education & Training	4,603	9,389	12,050	11,775	5,869	-	5,869	5,906	50%
Travel	481	-	1,850	1,850	-	-	-	1,850	0%
Repairs & Maintenance	56,339	54,985	51,900	55,575	37,077	4,999	42,076	13,499	76%
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	9,049	-	9,049	8,646	51%
Total Services & Charges	164,777	155,905	163,700	166,243	100,791	13,261	114,052	52,191	69%
Operating Expenditures	7,332,538	6,729,752	8,059,833	8,067,435	4,863,635	13,261	4,876,896	3,190,539	60%
Interfund									
Interfund Allocations	648,014	306,521	683,462	683,462	455,646	-	455,646	227,816	67%
Interfund Transfers Out	-	207,293	105,000	105,000	74,644	-	74,644	30,356	71%
Utilities Allocated	4,950,465	-	-	-	-	-	-	-	-
Total Interfund	5,598,479	513,814	788,462	788,462	530,290	-	530,290	258,172	67%
Total Expenditures	12,931,016	7,243,566	8,848,295	8,855,897	5,393,925	13,261	5,407,186	3,448,711	61%
Net Surplus / (Deficit)	619,705	(142,319)	(22,545)	(30,147)	(539,131)		(552,392)		
Beginning Cash Balance	1,003,425	1,455,158		1,209,079					
Cash Adjustments	(167,972)	(103,760)		-					
Ending Cash Balance	1,455,158	1,209,079		1,178,932	980,734				
Cash Reserves Target	798,055	724,357		885,590					

Cash Reserves Target
10% of Annual expenditures

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 costs centers were discontinued: Central Stores/Purchasing and Print Shop. The only remaining cost associated with the Print Shop is the principal and interest payments on two commercial-grade printers, to be paid off in 2021. In 2020, the City changed its for accounting for electric and natural gas utilities expenses. Prior to 2020, the Central Services Fund (#222) paid for all of the City's utilities and allocated it back to departments. Starting in 2020, the allocation will be discontinued and the expenses will be charged directly to departments. This is reflected by a \$4.87 million decrease in budgeted utilities expense in this fund. The remaining utility expense budget left in this fund is for the utilities for the Central Services facilities. Central Services capital expenditures are tracked in the Central Services Capital Fund (#224). Interfund transfers out of the this fund to the capital fund (#224) typically match the budgeted capital expenditures.

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Fund Name	Central Services Capital					Fund Number	224		
Fund Type	Internal Service Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	3,218	50	50	50	39		39	11	79%
Other Income	-	7,268	-	-	1,472		1,472	(1,472)	-
Interfund Transfers In	-	207,293	105,000	105,000	74,644		74,644	30,356	71%
Total Revenue	3,218	214,611	105,050	105,050	76,155		76,155	28,895	72%
Expenditures by Type									
Supplies	4,718	5,501	-	-	-	-	-	-	-
Services & Charges									
Repairs & Maintenance	63,060	15,267	25,000	42,442	11,914	3,598	15,512	26,930	37%
Debt Service Principal	3,881	-	7,888	7,888	3,922	-	3,922	3,966	50%
Debt Service Interest & Fees	365	-	603	603	324	-	324	279	54%
Total Services & Charges	67,305	15,267	33,491	50,933	16,159	3,598	19,757	31,175	39%
Capital	77,795	189,582	68,500	77,279	84,745	-	84,745	(7,466)	110%
Total Expenditures	149,818	210,349	101,991	128,212	100,904	3,598	104,502	23,709	82%
Net Surplus / (Deficit)	(146,601)	4,262	3,059	(23,162)	(24,749)		(28,347)		
Beginning Cash Balance	168,196	21,921		26,221					
Cash Adjustments	326	38		-					
Ending Cash Balance	21,921	26,221		3,059	1,472				
Cash Reserves Target	-	-		-					

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

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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Fund Name		Liability Insurance					Fund Number		226	
Fund Type		Internal Service Funds					Control		City Funds	
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Interest Earnings	117,720	54,492	47,685	47,685	29,937		29,937	17,748	63%	
Other Income	989,555	1,626,433	2,000	42,885	41,298		41,298	1,587	96%	
Interfund Allocation Reimb	3,944,597	2,914,500	3,265,000	3,265,000	2,176,656		2,176,656	1,088,344	67%	
Interfund Transfers In	-	49,087	-	-	-		-	-	-	
Total Revenue	5,051,872	4,644,513	3,314,685	3,355,570	2,247,890		2,247,890	1,107,679	67%	
Expenditures by Division										
Safety/Risk Management	232,240	151,479	63,924	67,374	19,861	3,537	23,398	43,976	35%	
Liability Insurance	677,290	761,414	895,000	895,000	1,032,617	17,125	1,049,742	(154,742)	117%	
Business Insurance	742,777	622,434	1,865,000	2,515,835	360,434	245,017	605,451	1,910,384	24%	
Workers' Compensation	1,479,416	1,211,428	1,267,000	1,273,753	1,123,420	16,471	1,139,891	133,862	89%	
Catastrophic Events	650,224	910,806	-	40,321	24,268	16,053	40,321	-	100%	
Total Expenditures	3,781,947	3,657,562	4,090,924	4,792,282	2,560,600	298,203	2,858,803	1,933,480	60%	
Expenditures by Type										
Personnel										
Salaries & Wages	152,168	116,402	-	-	-	-	-	-	-	
Fringe Benefits	61,226	46,090	-	-	-	-	-	-	-	
Other Personnel Costs	33,353	17,308	42,000	48,753	11,302	4,471	15,773	32,980	32%	
Total Personnel	246,747	179,800	42,000	48,753	11,302	4,471	15,773	32,980	32%	
Supplies	51,453	1,988	9,000	9,000	923	1,537	2,460	6,540	27%	
Services & Charges										
Professional Services	521,468	420,313	990,000	740,835	199,703	257,017	456,720	284,115	62%	
Education & Training	29,927	6,285	30,000	27,000	-	2,000	2,000	25,000	7%	
Travel	3,245	356	3,000	2,915	-	-	-	2,915	0%	
Repairs & Maintenance	31,110	2,119	-	905,850	4,097	-	4,097	901,753	0%	
Insurance	2,010,853	1,840,034	1,845,000	1,845,000	2,108,736	17,125	2,125,861	(280,861)	115%	
Other Services & Charges	169,766	218,415	1,150,300	1,150,985	197,157	-	197,157	953,828	17%	
Total Services & Charges	2,766,368	2,487,522	4,018,300	4,672,585	2,509,692	276,142	2,785,834	1,886,750	60%	
Capital	572,758	910,806	-	40,321	24,268	16,053	40,321	-	100%	
Interfund										
Interfund Allocations	144,621	77,446	21,624	21,624	14,416	-	14,416	7,208	67%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
Total Interfund	144,621	77,446	21,624	21,624	14,416	-	14,416	7,208	67%	
Total Expenditures	3,781,947	3,657,562	4,090,924	4,792,282	2,560,600	298,203	2,858,803	1,933,478	60%	
Net Surplus / (Deficit)	1,269,925	986,951	(776,239)	(1,436,712)	(312,710)		(610,913)			
Beginning Cash Balance	3,696,778	4,961,426		5,956,858						
Cash Adjustments	(5,277)	8,481		-						
Ending Cash Balance	4,961,426	5,956,858		4,520,145	5,717,585					
Cash Reserves Target	1,890,973	1,828,781		2,396,141						

Cash Reserves Target
50% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

Workers' Compensation expenses have increased in the past 18 months due to several large, unrelated injuries. The City continues to monitor the workers' compensation related accidents and provides training once an issue has been brought to the attention of the Safety & Risk division. There is also a considerable amount of proactive training which happens throughout the City in an effort to stop any workplace injuries.

Capital expenditures budgeted in 2018, 2019, and 2020 were for repairs to City facilities and replacement of equipment related to 2018 flood damage.

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

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

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

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Fund Name	IT / Innovation / 311 Call Center	Fund Number	279
Fund Type	Internal Service Funds	Control	City Funds

	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Balance	Budget
Revenue									
Interfund Allocation Reimb	7,991,331	6,656,930	9,129,846	9,129,846	6,086,562		6,086,562	3,043,284	67%
Charges for Services	92,585	111,796	-	47,379	47,379		47,379	-	100%
Debt Proceeds	-	-	-	900,928	900,928		900,928	-	100%
Other Income	66,798	53,757	77,647	111,496	85,537		85,537	25,959	77%
Donations	-	-	-	15,000	15,000		15,000	-	100%
Interest Earnings	67,048	21,431	5,000	12,200	11,047		11,047	1,153	91%
Total Revenue	8,217,762	6,843,915	9,212,493	10,216,849	7,146,453		7,146,453	3,070,396	70%

Expenditures by Division									
311 Call Center	519,646	551,515	578,572	579,563	374,873	180	375,053	204,511	65%
Innovation & Technology	7,348,706	7,324,325	8,618,830	10,499,038	5,378,904	1,959,115	7,338,019	3,161,019	70%
Total Expenditures	7,868,352	7,875,840	9,197,402	11,078,601	5,753,777	1,959,294	7,713,071	3,365,530	70%

Expenditures by Type									
Personnel									
Salaries & Wages	1,689,240	1,844,342	1,996,316	1,996,316	1,239,473	-	1,239,473	756,843	62%
Fringe Benefits	569,382	708,812	752,106	752,106	463,137	-	463,137	288,969	62%
Total Personnel	2,258,622	2,553,154	2,748,422	2,748,422	1,702,610	-	1,702,610	1,045,812	62%

Supplies	169,850	130,511	420,750	874,507	146,310	590,732	737,042	137,465	84%
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Services & Charges									
Professional Services	1,065,128	1,058,605	705,800	1,621,524	326,715	636,802	963,516	658,008	59%
Printing & Advertising	5,181	1,005	5,150	6,150	998	-	998	5,152	16%
Education & Training	22,957	9,162	57,900	62,307	9,433	-	9,433	52,874	15%
Travel	32,456	7,385	27,110	26,460	-	-	-	26,460	0%
Repairs & Maintenance	2,975,430	3,021,127	4,043,305	4,375,752	2,504,827	720,313	3,225,140	1,150,613	74%
Debt Service Principal	391,117	606,922	817,277	1,006,757	785,157	-	785,157	221,600	78%
Debt Service Interest & Fees	52,924	59,675	76,973	50,359	40,078	-	40,078	10,281	80%
Other Services & Charges	287,902	422,383	293,824	305,472	237,053	11,448	248,502	56,971	81%
Total Services & Charges	4,833,095	5,186,263	6,027,339	7,454,782	3,904,261	1,368,563	5,272,824	2,181,959	71%

Operating Expenditures	7,261,567	7,869,929	9,196,511	11,077,710	5,753,182	1,959,294	7,712,476	3,365,236	70%
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Interfund									
Interfund Allocations	6,785	5,911	891	891	595	-	595	296	67%
Interfund Transfers Out	600,000	-	-	-	-	-	-	-	-
Total Interfund	606,785	5,911	891	891	595	-	595	296	67%

Total Expenditures	7,868,352	7,875,840	9,197,402	11,078,601	5,753,777	1,959,294	7,713,071	3,365,532	70%
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Net Surplus / (Deficit)	349,410	(1,031,925)	15,091	(861,752)	1,392,676	(566,618)			
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Beginning Cash Balance	2,758,297	3,108,342		2,125,192					
Cash Adjustments	636	48,775		-					
Ending Cash Balance	3,108,342	2,125,192		1,263,440	3,782,146				
Cash Reserves Target									No reserve requirement

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

ERP Implementation: In 2019, \$600,000 (from prior year reserves) was transferred to the 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.

Mayor's Initiatives: SB Academy, the City's training program, has trained employees in novel techniques that enable process improvements and other innovations that will continue to make government more efficient.

CityWorks: In 2020, IT will continue to grow the enterprise work order, permits and licensing, and asset management system. In 2018, CityWorks was selected as the enterprise platform because it integrated well with GIS and had substantial adoption from similarly sized cities.

Bloomberg Mayor's Challenge (2019- 2022): \$1M grant to build a sustainable public-private transportation-as-a-benefit model in South Bend, key audience: transportation insecure hourly wage workers. Grant funds cover programming for 3 years of pilots, strategic planning, partnership building, and solution development. Funds cover personnel costs and pilots. Starting in late 2019, employers (ex: University of Notre Dame, Beacon Health Systems) will be financially contributing to pilots. NOTE: The revenue and expenditures of this grant are managed by the Department of Innovation & Technology, but are recorded in the Gift/Donation/Bequest Fund (#217).

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Fund Name	Self-Funded Employee Benefits					Fund Number	711		
Fund Type	Internal Service Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	13,344,016	15,885,258	15,997,883	16,015,883	10,515,330		10,515,330	5,500,553	66%
Other Income	397,653	373,523	385,000	845,439	1,007,877		1,007,877	(162,438)	119%
Interest Earnings	288,858	89,646	68,169	68,169	50,279		50,279	17,890	74%
Total Revenue	14,030,527	16,348,427	16,451,052	16,929,491	11,573,485		11,573,485	5,356,005	68%
Expenditures by Subdivision									
Health Insurance	15,517,230	14,472,911	17,294,188	17,307,987	9,653,137	61,636	9,714,773	7,593,215	56%
Workplace Wellness Clinic	1,108,117	996,006	1,169,308	1,337,441	529,784	551,429	1,081,213	256,228	81%
Employee Wellness	86,863	76,048	91,160	94,974	50,911	10,509	61,420	33,554	65%
Total Expenditures	16,712,210	15,544,965	18,554,656	18,740,402	10,233,831	623,574	10,857,405	7,882,997	58%
Expenditures by Type									
Personnel									
Other Personnel Costs	14,704,500	13,740,971	16,472,430	16,372,543	9,083,947	10,673	9,094,620	7,277,922	56%
Total Personnel	14,704,500	13,740,971	16,472,430	16,372,543	9,083,947	10,673	9,094,620	7,277,922	56%
Supplies	198,245	131,045	150,000	150,000	76,633	-	76,633	73,367	51%
Services & Charges									
Professional Services	1,163,954	1,083,611	1,198,308	1,482,941	561,800	612,901	1,174,701	308,240	79%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	632,597	587,028	732,318	732,318	510,460	-	510,460	221,858	70%
Other Services & Charges	12,913	2,309	1,500	2,500	991	-	991	1,509	40%
Total Services & Charges	1,809,464	1,672,948	1,932,226	2,217,859	1,073,252	612,901	1,686,152	531,707	76%
Total Expenditures	16,712,210	15,544,965	18,554,656	18,740,402	10,233,831	623,574	10,857,405	7,882,996	58%
Net Surplus / (Deficit)	(2,681,683)	803,462	(2,103,604)	(1,810,911)	1,339,654		716,080		
Beginning Cash Balance	11,997,127	9,277,319		10,143,060					
Cash Adjustments	(38,125)	62,279		-					
Ending Cash Balance	9,277,319	10,143,060		8,332,149	11,486,358				
Cash Reserves Target	4,178,052	3,886,241		4,685,100					

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:
This fund was established in 1983 when the Common Council determined that the City should become self-insured for employee health insurance (ordinance 7161-83). The purpose of this fund is to set aside monies assessed from City departments and monies collected from employees to be expended on insurance and claims relating to employees, including medical, dental, life, flex spending, etc. The City of South Bend is self-insured - it pays medical, dental, and vision claims directly, as opposed to paying an insurance company to pay the claims.

Explanation of Revenue Sources:
Revenues for this fund come from individual departments based on the number of employees taking health insurance based on a per employee rate as set by the Controller's Office on an annual basis, as well as from employee and public safety retiree health insurance premiums.

Explanation of Expenditures and Significant Changes/Variations:
An Employee Wellness Center was opened on January 18, 2016, which was set in place with the understanding that the City should see a drop in claims expenses over time. During the 2019 budget process, it was determined that this fund was overfunded from prior years due to lower than anticipated costs. Therefore, in 2019, the City gave a one-time break in the health insurance cost per employee charged to departments. Claims are forecasted to increase 5% year over year. The City will continue to closely monitor this fund to ensure the premiums charged to employees and departments remains affordable while allowing the City to maintain excellent benefits for employees.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Unemployment Compensation					Fund Number	713		
Fund Type	Internal Service Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	-	6,899	19,419	19,419	14,184		14,184	5,235	73%
Interest Earnings	5,213	1,187	1,335	1,335	69		69	1,266	5%
Total Revenue	5,213	8,087	20,754	20,754	14,253		14,253	6,501	69%
Expenditures by Type									
Personnel									
Other Personnel Costs	32,957	157,449	55,000	55,000	60,650	-	60,650	(5,650)	110%
Total Expenditures	32,957	157,449	55,000	55,000	60,650	-	60,650	(5,650)	110%
Net Surplus / (Deficit)	(27,744)	(149,363)	(34,246)	(34,246)	(46,398)		(46,398)		
Beginning Cash Balance	208,514	180,911		31,859			Cash Reserves Target		
Cash Adjustments	141	310		-					
Ending Cash Balance	180,911	31,859		(2,387)	(14,539)		25% of Annual expenditures		
Cash Reserves Target	8,239	39,362		13,750					

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
Monthly Financial Report
August 31, 2021

Fund Name	Parental Leave Fund	Fund Number	714
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Fund Type	Internal Service Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	166,529	244,090	257,209	257,209	160,920		160,920	96,289	63%
Interest Earnings	937	751	540	1,045	889		889	156	85%
Total Revenue	167,466	244,841	257,749	258,254	161,808		161,808	96,445	63%

Expenditures by Type									
Personnel									
Salaries & Wages	186,085	119,938	253,846	253,846	111,203	-	111,203	142,643	44%
Total Expenditures	186,085	119,938	253,846	253,846	111,203	-	111,203	142,643	44%

Net Surplus / (Deficit)	(18,618)	124,903	3,903	4,408	50,606	50,606
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Beginning Cash Balance	51,126	32,563		157,521		Cash Reserves Target 8% of Annual expenditures - one month reserve
Cash Adjustments	55	56		-		
Ending Cash Balance	32,563	157,521		161,929	208,127	
Cash Reserves Target	14,887	9,595		20,308		

Fund Purpose:
Beginning in 2018, the City offers a Parental Leave Program to its employees to provide additional paid time off for employees for the birth or adoption of a child. The Parental Leave Program was developed based on the models of other progressive, best-in-class employers.

Explanation of Revenue Sources:
The program is funded by an allocation to departments charged through payroll as a percent of full-time wages. During the annual budget process, the Department of Administration & Finance reviews the allocation percentage. This allocation will be increased or decreased based on the financial needs of the program and the performance of the fund. In 2021, the allocation is 0.35% of full-time wages.

Explanation of Expenditures and Significant Changes/Variations:
The program was well-received and continues to grow. Based on historical program participation, expenditures are budgeted at 40 births x 240 hours off of work x the average hourly wage.

City of South Bend, Indiana
Monthly Financial Report
August 31, 2021

Fund Name	Rainy Day	Fund Number	102
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Fund Type	Special Revenue Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	289,770	94,111	146,696	146,696	51,908		51,908	94,788	35%
Total Revenue	289,770	94,111	146,696	146,696	51,908		51,908	94,788	35%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	289,770	94,111	146,696	146,696	51,908		51,908		
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Beginning Cash Balance	10,439,531	10,733,474		10,845,986					
Cash Adjustments	4,173	18,401		-					
Ending Cash Balance	10,733,474	10,845,986		10,992,682	10,897,894				
Cash Reserves Target	8,591,175	8,998,791		8,206,983					

Cash Reserves Target
3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers

Fund Purpose:
This fund was established (ordinance 9509-04) in order to set aside monies which can be used to meet unanticipated expenses that cannot be funded from existing appropriations, to meet cash flow needs between biannual distribution of property tax receipts and other periodic distributions, for bridging a gap caused by an unexpected revenue shortfall or significant delay in receiving revenue, and for any other City purpose or need consistent with or permitted by state law. This fund can be used for mid-year or year-end advances to other funds that have cash shortages and the advances must be paid back within six months. The establishment of a Rainy Day Fund is looked upon favorably by bond rating agencies and is one of the factors resulting in South Bend's good AA bond rating with Standard & Poor's.

The cash reserve requirement for this fund is 3% of prior year operational expenditures in Civil City funds, excluding interfund transfers.

Explanation of Revenue Sources:
The City can elect to transfer unused or unencumbered funds to this fund per IC 36-1-8-5.1. Every so often, this fund receives certain "catch up" distributions of local income tax monies from the State of Indiana that are required to be deposited into this fund. During 2016, a total of 25% of the special local income tax distribution approved by the Indiana General Assembly, or \$1,405,850, was deposited into the Rainy Day Fund as allowed under the statute. On an ongoing basis, this fund receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
No expenditures are budgeted at this time. The most recent activity was an interfund loan to four other funds during 2011.

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

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	13,279	7,284	5,630	6,480	5,684		5,684	796	88%
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	-	1,980	1,979		1,979	1	100%
Milton Trust Energy Grant	125,000	100,000	125,000	125,000	-		-	125,000	0%
Code Enforcement Demolitions	-	55,000	-	-	-		-	-	-
Animal Resource Center Donations	41,996	49,603	25,000	46,000	43,654		43,654	2,346	95%
Pokagon Band Donation	100,000	100,000	-	100,000	100,000		100,000	-	100%
Total Revenue	745,975	765,453	496,136	619,966	473,317		473,317	146,649	76%

Expenditures by Project									
Wayfinding Signage Project	53,988	56,258	-	35,186	33,500	1,686	35,186	-	100%
Bloomberg Mayors Challenge	127,296	313,871	322,506	556,795	211,011	186,472	397,483	159,313	71%
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	101,690	5,351	107,041	32,859	77%
Animal Resource Center	38,658	14,902	35,000	38,574	-	1,574	1,574	37,000	4%
Code Enforcement Demolitions	-	-	-	55,488	-	55,488	55,488	-	100%
Pokagon Band Donation	-	-	-	-	-	-	-	-	-
Total Expenditures	241,853	453,294	518,156	861,593	346,201	250,572	596,772	264,822	69%

Expenditures by Type									
Supplies	-	-	5,000	5,000	-	-	-	5,000	0%
Services & Charges									
Professional Services	218,362	382,631	344,806	615,855	244,511	189,732	434,243	181,613	71%
Printing & Advertising	3,479	6,650	21,650	21,650	-	-	-	21,650	0%
Repairs & Maintenance	4,181	64,008	135,000	151,900	101,690	5,351	107,041	44,859	70%
Grants & Subsidies	15,831	-	9,000	9,000	-	-	-	9,000	0%
Other Services & Charges	-	5	2,700	58,188	-	55,488	55,488	2,700	95%
Total Services & Charges	241,853	453,294	513,156	856,593	346,201	250,572	596,772	259,822	70%

Total Expenditures	241,853	453,294	518,156	861,593	346,201	250,572	596,772	264,822	69%
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Net Surplus / (Deficit)	504,122	312,160	(22,020)	(241,627)	127,117		(123,455)		
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Beginning Cash Balance	164,817	668,273		981,455					Cash Reserves Target
Cash Adjustments	(665)	1,022		-					
Ending Cash Balance	668,273	981,455		739,827	1,133,562				No reserve requirement
Cash Reserves Target	-	-		-					

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

Explanation of Donation Sources and Uses:
Judith Westfall Irrevocable Trust - In 2017, the South Bend Animal Resource Center (SBARC) started receiving an annual donation of approximately \$22,300 from the Judith Westfall Irrevocable Trust. They anticipate receiving annual contributions through 2/24/2023.
Pokagon Band (2019-2021) - the City received a \$100,000 annual donation from the Pokagon Band of the Potawatomi to be used towards the Bowman Creek Project - In 2019, the City received \$100,000 from Bloomberg Philanthropies, the first installment of a three-year Mayors Challenge commitment from Bloomberg.
- In 2019, the Human Rights Scholarship Program was moved into this fund.
Milton Trust Energy Grant - In 2019, the City's AmeriCorps program received \$125,000 from the Robert & Clara Milton Charitable Trust Foundation. This private grant is to be used for the South Bend Green Corps Senior Home Energy Improvements. The South Bend Green Corps Senior Home Energy Improvements program assists seniors 65 years and older with home repairs.
Bloomberg Mayor's Challenge Award (2019-2022) - The City of South Bend is developing a transportation-as-a-benefit program, partnering with local employers to provide free or subsidized transportation to/from work for low-wage shift workers who are transport insecure. Goals include reducing employee turnover, increasing productivity, and increasing resident access to employment, all of which will in turn strengthen the local economy. Of this grant, 62% of funds are allocated to personnel who will design, implement and manage the program and develop a self-sustaining model. 17% of funds are allocated to covering costs of participant transportation; the 3-year period we will transition from program-funded transportation to employer/employee-funded transportation. 18% of costs are allocated to operational/technical partners to develop and manage infrastructure (data management, participant enrollment, etc.). 3% of costs are allocated to media/communications to support employer recruitment, participant enrollment, and public messaging. 1% of costs are allocated to travel/events; it's estimated that key program personnel will travel 1x for program research and 2x to relevant industry conferences and that the program will host 3 major events to recruit new partners/participants for the program. At the end of the 3-year period, it is expected the city will have developed a sustainable, replicable model for a transportation-as-a-benefit program which will continue to scale across the South Bend region and other similar geographies

City of South Bend, Indiana
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August 31, 2021

Fund Name	Loss Recovery	Fund Number	227
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Fund Type	Special Revenue Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	16,668	5,076	5,536	5,536	2,052		2,052	3,484	37%
Total Revenue	16,668	5,076	5,536	5,536	2,052		2,052	3,484	37%

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

Net Surplus / (Deficit)	(20,643)	(125,295)	5,536	(64,094)	(67,577)		(67,577)
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Beginning Cash Balance	625,798	605,471		481,214		Cash Reserves Target No reserve requirement
Cash Adjustments	315	1,038		-		
Ending Cash Balance	605,471	481,214		417,120	413,637	
Cash Reserves Target	-	-		-		

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

Explanation of Revenue Sources:
This fund was established in 2008 with the recovery of monies from lawsuits brought about by environmental actions on the Studebaker and Oliver industrial sites. The fund continues to receive, intermittently, monies from similar settlements. On an ongoing basis, this fund only receives revenue from interest earned on the fund's cash balance.

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

City of South Bend, Indiana
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August 31, 2021

Fund Name	Human Rights Federal Grant					Fund Number	258		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	247,060	167,100	143,200	68,200	10,000		10,000	58,200	15%
Charges for Services	-	8,500	-	75,000	2,500		2,500	72,500	3%
Interest Earnings	12,491	1,540	-	2,175	1,976		1,976	199	91%
Other Income	312	-	2,050	2,050	-		-	2,050	0%
Total Revenue	259,863	177,140	145,250	147,425	14,476		14,476	132,949	10%
Expenditures by Subdivision									
General	76,493	19,061	3,000	22,941	3,000	-	3,000	19,941	13%
EEOC	103,333	100,391	125,846	125,846	63,677	8,333	72,010	53,836	57%
HUD	87,503	93,473	102,746	134,046	94,131	-	94,131	39,915	70%
Total Expenditures	267,329	212,926	231,592	282,833	160,808	8,333	169,141	113,692	60%
Expenditures by Type									
Personnel									
Salaries & Wages	119,255	124,770	126,000	126,000	81,845	-	81,845	44,155	65%
Fringe Benefits	35,042	38,541	47,692	47,692	25,451	-	25,451	22,241	53%
Total Personnel	154,296	163,311	173,692	173,692	107,296	-	107,296	66,396	62%
Supplies	1,330	1,724	2,000	2,000	510	-	510	1,490	26%
Services & Charges									
Professional Services	21,691	24,667	27,800	39,800	11,667	8,333	20,000	19,800	50%
Printing & Advertising	-	16,215	4,000	7,750	6,750	-	6,750	1,000	87%
Education & Training	3,709	5,960	3,500	10,640	2,780	-	2,780	7,860	26%
Travel	9,201	-	15,300	10,900	-	-	-	10,900	0%
Other Services & Charges	607	1,049	5,300	38,051	31,804	-	31,804	6,247	84%
Total Services & Charges	35,209	47,891	55,900	107,141	53,001	8,333	61,334	45,807	57%
Interfund Transfers Out	76,493	-	-	-	-	-	-	-	-
Total Expenditures	267,329	212,926	231,592	282,833	160,808	8,333	169,141	113,693	60%
Net Surplus / (Deficit)	(7,467)	(35,786)	(86,342)	(135,408)	(146,331)		(154,665)		
Beginning Cash Balance	528,434	521,051		486,159					
Cash Adjustments	84	893		-					
Ending Cash Balance	521,051	486,159		350,751	340,128				
Cash Reserves Target	-	-		-					
							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.

City of South Bend, Indiana
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August 31, 2021

Fund Name	COVID-19 Response	Fund Number	264																																												
Fund Type	Special Revenue Funds	Control	City Funds																																												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">2019 Actual</th> <th style="width: 10%;">2020 Actual</th> <th style="width: 10%;">2021 Original Budget</th> <th style="width: 10%;">2021 Amended Budget</th> <th style="width: 10%;">2021 Year-to-Date Actual</th> <th style="width: 10%;">2021 Current Encumbrances</th> <th style="width: 10%;">Total Year-to-Date & Encumb.</th> <th style="width: 10%;">Budget Balance</th> <th style="width: 10%;">Percent of Budget</th> </tr> </thead> <tbody> <tr> <td colspan="9">Revenue</td> </tr> <tr> <td>Intergov./ Grants</td> <td style="text-align: right;">-</td> <td style="text-align: right;">5,086,138</td> <td style="text-align: right;">-</td> <td style="text-align: right;">2,517,368</td> <td style="text-align: right;">1,241,083</td> <td style="text-align: right;">1,241,083</td> <td style="text-align: right;">1,276,285</td> <td style="text-align: right;">49%</td> </tr> <tr> <td>Interfund Transfers In</td> <td style="text-align: right;">-</td> <td style="text-align: right;">1,000,000</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Total Revenue</td> <td style="text-align: right;">-</td> <td style="text-align: right;">6,086,138</td> <td style="text-align: right;">-</td> <td style="text-align: right;">2,517,368</td> <td style="text-align: right;">1,241,083</td> <td style="text-align: right;">1,241,083</td> <td style="text-align: right;">1,276,285</td> <td style="text-align: right;">49%</td> </tr> </tbody> </table>	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	Revenue									Intergov./ Grants	-	5,086,138	-	2,517,368	1,241,083	1,241,083	1,276,285	49%	Interfund Transfers In	-	1,000,000	-	-	-	-	-	-	Total Revenue	-	6,086,138	-	2,517,368	1,241,083	1,241,083	1,276,285	49%	
2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget																																							
Revenue																																															
Intergov./ Grants	-	5,086,138	-	2,517,368	1,241,083	1,241,083	1,276,285	49%																																							
Interfund Transfers In	-	1,000,000	-	-	-	-	-	-																																							
Total Revenue	-	6,086,138	-	2,517,368	1,241,083	1,241,083	1,276,285	49%																																							

Expenditures by Activity									
Mayor's Office	-	11,344	-	-	19,328	-	19,328	(19,328)	-
Common Council	-	5,010	-	-	2,247	-	2,247	(2,247)	-
Administration & Finance	-	34,700	-	1,000,744	1,011,459	695	1,012,154	(11,410)	101%
Public Works	-	39,150	-	-	(96)	-	(96)	96	-
Innovation & Technology	-	6,406	-	750	750	-	750	-	100%
Police Department	-	1,631,779	-	40,380	23,390	18,150	41,540	(1,160)	103%
Fire Department	-	1,816,511	-	1,183	35,381	390	35,771	(34,587)	3023%
Community Investment	-	2,355,704	-	2,642,353	1,543,501	1,271,141	2,814,642	(172,289)	107%
Venues, Parks & Arts	-	127,466	-	5,595	37,068	-	37,068	(31,473)	663%
Code Enforcement	-	4,339	-	-	-	-	-	-	-
Building Department	-	863	-	-	-	-	-	-	-
Total Expenditures	-	6,033,275	-	3,691,004	2,673,028	1,290,376	3,963,404	(272,398)	107%

Expenditures by Type									
Supplies	-	252,665	-	18,587	81,942	560	82,502	(63,915)	444%
Services & Charges									
Professional Services	-	7,058	-	644	-	644	644	-	100%
Printing & Advertising	-	19,717	-	-	24,785	-	24,785	(24,785)	-
Repairs & Maintenance	-	2,016	-	-	-	-	-	-	-
Grants & Subsidies	-	2,349,076	-	2,641,973	1,543,291	1,270,971	2,814,263	(172,289)	107%
Other Services & Charges	-	54,452	-	29,800	23,009	18,201	41,210	(11,410)	138%
Total Services & Charges	-	2,432,318	-	2,672,417	1,591,086	1,289,816	2,880,901	(208,484)	108%
Interfund Transfers Out	-	3,348,292	-	1,000,000	1,000,000	-	1,000,000	-	100%
Total Expenditures	-	6,033,275	-	3,691,004	2,673,028	1,290,376	3,963,404	(272,399)	107%

Net Surplus / (Deficit)	-	52,864	-	(1,173,636)	(1,431,945)	(2,722,321)			
Beginning Cash Balance	-	-	-	53,214	-	Cash Reserves Target No reserve requirement - Grant fund - spend down to zero			
Cash Adjustments	-	350	-	-	-				
Ending Cash Balance	-	53,214	-	(1,120,422)	(1,379,081)				
Cash Reserves Target	-	-	-	-	-				

Fund Purpose:
This fund was established in 2020 to track the costs associated with the City's response to the COVID-19 coronavirus pandemic.

Explanation of Revenue Sources:
This fund will receive grants including funds from the Federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Housing and Urban Development (HUD), Community Development Block Grant (CDBG), and Emergency Solutions Grant (ESG).

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are related to various activities such as funding for quarantine sites, public health communications, personal protective equipment (PPE), cleaning/sanitizing supplies, and lost wages.

In 2020 the U.S. Department of Housing and Urban Development (HUD) awarded special allocations of Community Development Block Grant (CDBG) and Emergency Solutions Grant (ESG) program funds to be used to prevent, prepare for, and respond to the coronavirus pandemic (COVID-19) as part of the CARES Act. The CDBG funds are aimed at community and economic development, and ESG funds are aimed at aiding individuals and families who are homeless or receiving homeless assistance and to support additional homeless assistance and homelessness prevention activities. The 2020 awards include \$1,491,174 CDBG-CV1, \$759,783 ESG-CV1, and \$787,585 ESG-CV2. These funds are required to be spent by July 2022. If any additional special allocations are awarded to the City, they will be accounted for in this fund.

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Fund Name	Local Income Tax - Certified Shares					Fund Number	404		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		
Revenue									
Local Income Taxes	12,879,847	13,764,809	11,378,106	13,334,937	9,030,652		9,030,652	4,304,285	68%
Intergov./ Grants	12,500	-	-	-	-		-	-	-
Interest Earnings	348,410	111,181	147,313	147,313	68,323		68,323	78,990	46%
Debt Proceeds	-	2,262,160	-	-	-		-	-	-
Donations	5,000	-	-	-	-		-	-	-
Other Income	83,772	361,924	24,000	100,972	196,566		196,566	(95,594)	195%
Interfund Transfers In	927,077	-	-	147,786	147,786		147,786	-	100%
Total Revenue	14,256,606	16,500,074	11,549,419	13,731,008	9,443,327		9,443,327	4,287,681	69%
Expenditures by Activity									
General City	1,707,359	2,263,417	4,268,835	4,534,556	2,006,745	336,018	2,342,763	2,191,793	52%
Legal Dept	10,400	3,441	15,000	15,000	1,337	1,190	2,527	12,473	17%
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	1,223,801	9,520	1,233,321	2,362,249	34%
Fire Department	926,579	-	-	-	-	-	-	-	-
Vacant & Abandoned Houses	380,612	232,822	400,000	838,415	25,838	172,560	198,398	640,017	24%
Community Investment	1,083,688	357,659	-	843,144	24,845	809,129	833,974	9,170	99%
Parks & Recreation	751,050	1,778,605	1,658,225	1,688,283	1,327,927	231,788	1,559,715	128,569	92%
Light Up South Bend	207,469	88,137	260,000	380,832	146,295	33,799	180,094	200,738	47%
Streets	1,978,142	2,899,656	-	5,179	-	-	5,179	-	100%
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	1,000,000	-	1,000,000	500,000	67%
Traffic Signals & Street Lighting	1,729,535	1,501,835	1,585,820	1,585,820	941,308	-	941,308	644,512	59%
Total Expenditures	13,308,985	14,341,653	11,728,209	15,086,396	6,714,245	1,682,629	8,396,875	6,689,521	56%
Expenditures by Type									
Supplies	207,469	92,245	200,000	320,832	145,595	33,699	179,294	141,538	56%
Services & Charges									
Professional Services	1,675,224	1,681,956	75,000	279,016	18,187	189,155	207,343	71,673	74%
Printing & Advertising	-	500	-	-	-	-	-	-	-
Utilities	1,729,535	1,501,835	1,585,820	1,585,820	941,308	-	941,308	644,512	59%
Repairs & Maintenance	725,734	756,305	762,271	912,271	221,727	146,132	367,859	544,412	40%
Debt Service Principal	1,557,180	1,364,172	1,906,509	1,906,509	1,047,156	-	1,047,156	859,353	55%
Debt Service Interest & Fees	90,721	59,809	93,820	93,820	36,111	-	36,111	57,709	38%
Grants & Subsidies	1,318,244	397,553	335,991	1,020,291	250,407	769,804	1,020,211	80	100%
Other Services & Charges	1,009,336	1,292,054	1,338,649	1,829,603	946,410	410,690	1,357,100	472,503	74%
Total Services & Charges	8,105,973	7,054,183	6,098,060	7,627,330	3,461,306	1,515,781	4,977,087	2,650,242	65%
Capital	222,583	825,101	-	1,708,085	120,580	133,149	253,728	1,454,357	15%
Interfund									
Interfund Allocations	8,631	8,633	9,753	9,753	6,501	-	6,501	3,252	67%
Interfund Transfers Out	4,764,329	6,361,491	5,420,396	5,420,396	2,980,264	-	2,980,264	2,440,132	55%
Total Interfund	4,772,960	6,370,124	5,430,149	5,430,149	2,986,765	-	2,986,765	2,443,384	55%
Total Expenditures	13,308,985	14,341,653	11,728,209	15,086,396	6,714,245	1,682,629	8,396,875	6,689,521	56%
Net Surplus / (Deficit)	947,621	2,158,421	(178,790)	(1,355,388)	2,729,081		1,046,452		
Beginning Cash Balance	11,770,743	12,724,697		14,902,237					
Cash Adjustments	6,333	19,120		-					
Ending Cash Balance	12,727,076	14,902,237		13,546,849	17,631,318				
Cash Reserves Target	6,654,492	7,170,827		7,543,198					
								Cash Reserves Target	
									50% of Annual expenditures

Fund Purpose:

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

Explanation of Revenue Sources:

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 lampost. 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**.

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Fund Name	Cumulative Capital Development					Fund Number	406		
Fund Type	Capital Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Property Taxes	455,002	433,812	411,061	411,061	260,579		260,579	150,482	63%
Intergov./ Shared Revenues	40,353	40,795	5,364	35,883	21,035		21,035	14,848	59%
Interest Earnings	9,852	765	1,053	1,053	753		753	300	71%
Total Revenue	505,207	475,372	417,478	447,997	282,366		282,366	165,630	63%
Expenditures by Type									
Services & Charges									
Debt Service Principal	498,598	484,511	370,109	370,109	223,184	-	223,184	146,925	60%
Debt Service Interest & Fees	40,678	31,998	25,590	25,590	15,782	-	15,782	9,808	62%
Other Services & Charges							-	-	-
Total Services & Charges	539,276	516,510	395,699	395,699	238,966	-	238,966	156,733	60%
Capital	271,112	12,970	-	1,419	-	1,419	1,419	-	100%
Total Expenditures	810,388	529,479	395,699	397,118	238,966	1,419	240,385	156,733	61%
Net Surplus / (Deficit)	(305,181)	(54,108)	21,779	50,879	43,401		41,982		
Beginning Cash Balance	528,040	223,617		169,893					
Cash Adjustments	758	383		-					
Ending Cash Balance	223,617	169,893		220,772	213,294				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

This fund is used to account for expenditures relating to the purchase or lease of capital improvements in the City. A cumulative capital development fund is defined under Indiana Code (I.C. 36-9-16) and was established by the Common Council in 1985 (ordinance no. 7486-85).

Explanation of Revenue Sources:

This fund receives revenue from a property tax levy. Distributions are received from St. Joseph County in June and December. The Cumulative Capital Development (CCD) property tax is a special tax rate that is reduced by circuit breaker property tax caps and will likely result in less revenue in future years unless the rate is re-established. This fund also receives auto excise and commercial vehicle excise tax (intergovernmental shared revenues).

Explanation of Expenditures and Significant Changes/Variations:

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

Currently, this fund pays the debt service payments for several police vehicle capital lease-purchases. About 34 patrol cars need to be replaced every year to maintain the fleet. Cars are kept for at least five years, up to 10, depending on wear and tear. The cost is about \$43,000 per vehicle. Due to declining cash reserves in this fund, the police vehicle capital lease-purchases for 2020 through 2023 will be funded by the County Option Income Tax Fund (#404). This fund will continue to pay off current leases over that time and will not take on any new debt until cash reserves can support it in 2024.

City of South Bend, Indiana
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Fund Name	Cumulative Capital Improvement					Fund Number	407		
Fund Type	Capital Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Shared Revenues	231,026	219,253	226,548	226,548	102,223		102,223	124,325	45%
Interest Earnings	14,444	5,369	7,058	7,058	3,039		3,039	4,019	43%
Other Income	25,000	18,750	25,000	25,000	-		-	25,000	0%
Total Revenue	270,470	243,373	258,606	258,606	105,262		105,262	153,344	41%
Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	28,000	6,770	-	-	-	-	-	-	-
Interfund Transfers Out	-	250,000	262,145	262,145	174,765	-	174,765	87,380	67%
Total Expenditures	28,000	256,770	262,145	262,145	174,765	-	174,765	87,380	67%
Net Surplus / (Deficit)	242,470	(13,397)	(3,539)	(3,539)	(69,503)		(69,503)		
Beginning Cash Balance	446,760	689,015		676,798					
Cash Adjustments	(215)	1,181		-					
Ending Cash Balance	689,015	676,798		673,259	607,296				
Cash Reserves Target	-	-		-					
							Cash Reserves Target		
							No reserve requirement - Capital fund - spend down to zero		
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:	<p>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.</p> <p>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.</p> <p>In 2020, \$250,000 was transferred to the Motor Vehicle Highway Fund (#202) to support vehicle and equipment capital purchases for the Streets Division.</p> <p>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.</p>								

City of South Bend, Indiana

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Fund Name	Local Income Tax - Economic Development						Fund Number	408	
Fund Type	Special Revenue Funds						Control	City Funds	
	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	12,474,651	13,405,714	11,040,237	13,123,696	8,810,947		8,810,947	4,312,749	67%
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	101,509		101,509	96,381	51%
Other Income	160,625	153,272	150,000	150,000	120		120	149,880	0%
Interfund Transfers In	178,534	-	950,000	1,000,000	1,000,000		1,000,000	-	100%
Total Revenue	13,632,466	14,090,026	12,388,127	14,521,586	9,912,575		9,912,575	4,609,010	68%
Expenditures by Activity									
General City	19,365	1,076,233	-	-	-		-	-	-
PSAP	2,818,011	2,966,021	3,048,498	3,048,498	1,874,814	870,977	2,745,791	302,707	90%
Code Enforcement	2,364,559	2,973,805	2,874,081	2,874,081	1,135,000	-	1,135,000	1,739,081	39%
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	9,398,203	1,014,556	3,339,474	4,354,031	5,044,172	46%
Streets	445,439	35,749	-	18,812	-	18,812	18,812	-	100%
2015 Park Bonds	410,020	376,689	377,007	377,007	251,232		251,232	125,775	67%
2018 Zoo Bonds	214,487	320,900	324,100	324,100	324,100		324,100	-	100%
2021 LIT Infrastructure Bonds	-	-	-	221,000	253,000		253,000	(32,000)	114%
Total Expenditures	11,343,276	12,470,279	13,029,378	17,177,250	4,887,703	4,229,263	9,116,966	8,060,284	53%
Expenditures by Type									
Services & Charges									
Professional Services	3,267,745	2,883,244	3,009,226	3,761,599	1,997,430	1,410,389	3,407,819	353,780	91%
Printing & Advertising	350	404	45,000	45,000	706		706	44,294	2%
Utilities	3,274	42,523	51,000	51,000	33,719		33,719	17,281	66%
Repairs & Maintenance	626,634	209,536	137,000	156,462	61,356	20,239	81,595	74,868	52%
Debt Service Principal	100,000	301,441	314,344	314,344	268,259		268,259	46,085	85%
Debt Service Interest & Fees	115,237	219,669	210,028	210,028	188,701		188,701	21,327	90%
Grants & Subsidies	975,685	1,220,570	3,050,000	5,998,638	583,843	2,736,784	3,320,627	2,678,012	55%
Other Services & Charges	221	1,603	-	-	-		-	-	-
Total Services & Charges	5,089,147	4,878,989	6,816,598	10,537,071	3,134,014	4,167,411	7,301,425	3,235,647	69%
Capital	427,769	5,000	150,000	356,399	79,457	61,853	141,309	215,090	40%
Interfund Transfers Out	5,826,360	7,586,290	6,062,780	6,283,780	1,674,232	-	1,674,232	4,609,548	27%
Total Expenditures	11,343,276	12,470,279	13,029,378	17,177,250	4,887,703	4,229,263	9,116,966	8,060,285	53%
Net Surplus / (Deficit)	2,289,191	1,619,747	(641,251)	(2,655,664)	5,024,873		795,609		
Beginning Cash Balance	15,097,440	17,389,466		19,044,274					
Cash Adjustments	2,835	35,061		-					
Ending Cash Balance	17,389,466	19,044,274		16,388,610	24,064,217				
Cash Reserves Target	5,671,638	6,235,140		8,588,625					
								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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Fund Name	Equipment/Vehicle Leasing	Fund Number	750
Fund Type	Capital Funds	Control	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	16,783	682	-	20	12		12	8	58%
Debt Proceeds	1,472,985	-	-	-	-		-	-	-
Total Revenue	1,489,768	682	-	20	12		12	8	58%

Expenditures by Type									
Services & Charges									
Debt Service Principal	91,941	355,128	-	-	-	-	-	-	-
Debt Service Interest & Fees	9,172	12,324	-	-	-	-	-	-	-
Other Services & Charges	250	-	-	-	-	-	-	-	-
Total Services & Charges	101,364	367,452	-	-	-	-	-	-	-
Capital	3,313,965	300,278	-	-	-	-	-	-	-
Interfund Transfers Out	-	1,752	-	-	-	-	-	-	-
Total Expenditures	3,415,328	669,482	-	-	-	-	-	-	-

Net Surplus / (Deficit)	(1,925,560)	(668,800)	-	20	12		12
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Beginning Cash Balance	2,942,035	1,016,476		347,680	
Cash Adjustments	1	3		-	
Ending Cash Balance	1,016,476	347,680		347,700	347,691
Cash Reserves Target	-	-		-	

Cash Reserves Target

No reserve requirement - Capital lease fund - spend down to zero

Fund Purpose:
This fund is used to track the expenditures of capital lease proceeds used to purchase vehicles and equipment for City departments. The funds are held by an escrow agent and expended upon the provision by the City of a proper claim form and invoice. Historically, the City has used 5-year capital leases and received an interest rate around 2%. Debt service principal and interest payments are budgeted in individual departments.

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

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

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

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Fund Name	South Bend Redevelopment Authority	Fund Number	752
Fund Type	Debt Service Funds	Control	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	6,383	2,351	4,500	4,500	50		50	4,450	1%
Interfund Transfers In	2,867,378	2,870,500	2,866,000	2,866,000	2,668,500		2,668,500	197,500	93%
Total Revenue	2,873,761	2,872,851	2,870,500	2,870,500	2,668,550		2,668,550	201,950	93%

Expenditures by Type									
Services & Charges									
Debt Service Principal	1,725,000	1,790,000	1,850,000	1,850,000	1,850,000	-	1,850,000	-	100%
Debt Service Interest & Fees	1,136,669	1,073,013	1,008,669	1,008,669	977,906	-	977,906	30,763	97%
Total Expenditures	2,861,669	2,863,013	2,858,669	2,858,669	2,827,906	-	2,827,906	30,763	99%

Net Surplus / (Deficit)	12,092	9,839	11,831	11,831	(159,356)	(159,356)
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Beginning Cash Balance	210,492	222,584		232,423		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-		-		
Ending Cash Balance	222,584	232,423		244,254	73,067	
Cash Reserves Target	222,584	232,423		244,254		

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

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

Explanation of Expenditures and Significant Changes/Variations:
This fund accounts for the bi-annual debt service principal and interest payments of Redevelopment Authority debt. Current debt includes:
- 2013 Century Center Special Tax Bonds Refunding 2008 - debt payments paid for by River West TIF Fund (#324), final payment 5/1/26, (debt schedule #62)
- 2015 Eddy Street Commons-Lease Rental Revenue Bonds Refunding 2008 - debt payments paid for by River East Residential TIF Fund (#436), final payment 2/15/33, (debt schedule #54)

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

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	15,243	3,478	4,000	4,000	51		51	3,949	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	2,564,000	2,564,000		2,564,000	-	100%
Total Revenue	2,656,743	2,648,478	2,315,000	11,428,022	11,424,073		11,424,073	3,949	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	2,175,000	2,250,000	2,000,000	2,150,000	2,150,000	-	2,150,000	-	100%
Debt Service Interest & Fees	457,744	379,968	307,705	637,665	632,665	-	632,665	5,000	99%
Total Services & Charges	2,632,744	2,629,968	2,307,705	2,787,665	2,782,665	-	2,782,665	5,000	100%
Interfund Transfers Out	-	-	-	9,248,224	9,248,224	-	9,248,224	-	100%
Total Expenditures	2,632,744	2,629,968	2,307,705	12,035,889	12,030,890	-	12,030,890	5,000	100%

Net Surplus / (Deficit)	23,999	18,510	7,295	(607,867)	(606,817)	(606,817)
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Beginning Cash Balance	791,026	815,025	833,535	226,718	Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-	-		
Ending Cash Balance	815,025	833,535	225,668	226,718	
Cash Reserves Target	815,025	833,535	225,668		

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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Fund Name	TIF - River West Development Area (Airport)	Fund Number	324
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		
Revenue									
Property Taxes	18,555,308	16,814,400	16,247,264	16,247,264	10,310,728		10,310,728	5,936,536	63%
Intergov./ Shared Revenues	395,000	381,500	397,000	397,000	191,500		191,500	205,500	48%
Intergov./ Grants	41,206	13,844	-	242,089	242,089		242,089	-	100%
Charges for Services	2,160	-	-	-	-		-	-	-
Interest Earnings	744,246	199,544	178,188	178,188	123,446		123,446	54,742	69%
Donations	-	2,250	-	-	-		-	-	-
Debt Proceeds	-	4,345,059	-	-	-		-	-	-
Other Income	129,336	252,995	-	20,000	20,900		20,900	(900)	105%
Interfund Transfers In	64,022	35,560	90,000	657,593	580,884		580,884	76,709	88%
Total Revenue	19,931,280	22,045,151	16,912,452	17,742,134	11,469,546		11,469,546	6,272,587	65%

Expenditures by Type									
Services & Charges									
Professional Services	1,099,869	1,082,200	390,384	944,845	394,758	255,726	650,484	294,362	69%
Debt Service Principal	4,038,315	3,750,570	3,883,193	3,883,193	3,333,120	-	3,333,120	550,073	86%
Debt Service Interest & Fees	1,198,375	1,329,981	959,216	959,216	931,738	-	931,738	27,478	97%
Other Services & Charges	1,325,523	619,953	-	486,000	-	250,000	250,000	236,000	51%
Total Services & Charges	7,662,082	6,782,703	5,232,793	6,273,254	4,659,616	505,726	5,165,342	1,107,913	82%
Capital	8,735,222	12,152,391	-	16,648,047	3,107,541	5,142,116	8,249,657	8,398,390	50%
Interfund Transfers Out	4,266,098	5,085,022	5,013,803	5,013,803	4,815,803	-	4,815,803	198,000	96%
Total Expenditures	20,663,402	24,020,117	10,246,596	27,935,104	12,582,960	5,647,842	18,230,802	9,704,303	65%

Net Surplus / (Deficit)	(732,123)	(1,974,965)	6,665,856	(10,192,970)	(1,113,414)	(6,761,256)
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Beginning Cash Balance	31,665,638	30,950,203		29,039,261		Cash Reserves Target
Cash Adjustments	16,687	64,024		-		
Ending Cash Balance	30,950,203	29,039,261		18,846,291	27,914,671	No reserve requirement
Cash Reserves Target	-	-		-		

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

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

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

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

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Fund Name	TIF - West Washington	Fund Number	422
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	261,830	237,261	287,082	287,082	213,214		213,214	73,868	74%
Interest Earnings	41,430	8,861	4,881	6,681	5,694		5,694	987	85%
Other Income	18,500	300	-	-	-		-	-	-
Total Revenue	321,760	246,422	291,963	293,763	218,908		218,908	74,855	75%

Expenditures by Type									
Services & Charges									
Professional Services	-	55	-	50,000	19,825	-	19,825	30,175	40%
Total Services & Charges	-	55	-	50,000	19,825	-	19,825	30,175	40%
Capital	1,089,137	152,666	-	308,843	2,558	248,263	250,822	58,021	81%
Total Expenditures	1,089,137	152,721	-	358,843	22,383	248,263	270,647	88,196	75%

Net Surplus / (Deficit)	(767,377)	93,701	291,963	(65,080)	196,524		(51,739)
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Beginning Cash Balance	1,797,082	1,031,822		1,127,293		Cash Reserves Target No reserve requirement
Cash Adjustments	2,117	1,769		-		
Ending Cash Balance	1,031,822	1,127,293		1,062,213	1,323,817	
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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Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	2,722,642	2,997,091	2,560,473	2,560,473	2,406,523		2,406,523	153,950	94%
Interest Earnings	249,447	62,271	22,737	35,237	31,253		31,253	3,984	89%
Other Income	7,725	-	-	-	74,327		74,327	(74,327)	-
Interfund Transfers In	-	-	-	673,180	673,180		673,180	-	100%
Total Revenue	2,979,815	3,059,362	2,583,210	3,268,890	3,185,283		3,185,283	83,607	97%

Expenditures by Type									
Services & Charges									
Professional Services	29,225	82,784	-	171,355	65,073	46,771	111,844	59,511	65%
Insurance	25,256	-	-	744	523	-	523	221	70%
Other Services & Charges	790	-	-	-	-	-	-	-	-
Total Services & Charges	55,271	82,784	-	172,099	65,596	46,771	112,367	59,732	65%
Capital	5,686,682	5,418,511	-	6,244,814	655,569	2,434,232	3,089,801	3,155,013	49%
Total Expenditures	5,741,954	5,501,295	-	6,416,913	721,165	2,481,003	3,202,168	3,214,745	50%

Net Surplus / (Deficit)	(2,762,138)	(2,441,932)	2,583,210	(3,148,023)	2,464,119		(16,885)
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Beginning Cash Balance	10,967,923	8,215,417		5,864,278					
Cash Adjustments	9,633	90,793		-					
Ending Cash Balance	8,215,417	5,864,278		2,716,255	8,258,688				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

Fund Purpose:
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the River East Development Area and expenses of those funds on eligible development projects for this TIF area. The boundaries for this TIF district were changed during the 2014 TIF re-alignment. This fund was formerly known as the Northeast TIF.

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

Explanation of Expenditures and Significant Changes/Variations:
Various projects and development opportunities include: Completion of the City's commitment to the Wharf Phase II (Three Twenty Cascades) and East Bank Parking Analysis projects, Robert Henry Neighborhood improvements, Seitz Park improvements, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2021. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.

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Fund Name	TIF - Southside Development Area #1	Fund Number	430
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	1,755,231	3,081,721	1,839,984	1,839,984	1,472,885		1,472,885	367,099	80%
Interest Earnings	249,564	89,378	49,667	68,667	60,588		60,588	8,079	88%
Total Revenue	2,004,796	3,171,100	1,889,651	1,908,651	1,533,473		1,533,473	375,178	80%

Expenditures by Type									
Services & Charges									
Professional Services	190,544	140,498	-	620,922	142,196	58,360	200,556	420,366	32%
Total Services & Charges	190,544	140,498	-	620,922	142,196	58,360	200,556	420,366	32%
Capital	1,642,471	76,527	-	6,022,595	633,117	1,456,105	2,089,222	3,933,373	35%
Total Expenditures	1,833,015	217,025	-	6,643,516	775,312	1,514,465	2,289,778	4,353,739	34%

Net Surplus / (Deficit)	171,781	2,954,075	1,889,651	(4,734,865)	758,160		(756,305)
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Beginning Cash Balance	9,432,094	9,607,799		12,586,134		Cash Reserves Target
Cash Adjustments	3,925	24,260		-		
Ending Cash Balance	9,607,799	12,586,134		7,851,269	13,381,980	
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the Southside Development Area #1 and expenses of those funds on eligible development projects for this TIF area.

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

Explanation of Expenditures and Significant Changes/Variations:
Various projects and development opportunities include: South East Master Plan Implementation, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2021.

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Fund Name	TIF - Douglas Road	Fund Number	435
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	369,525	369,525	91,369		91,369	278,156	25%
Interest Earnings	5,428	1,154	296	625	566		566	59	91%
Total Revenue	5,428	1,154	369,821	370,150	91,935		91,935	278,215	25%

Expenditures by Type									
Services & Charges									
Professional Services	21,575	96,143	-	90,283	14,800	1,308	16,108	74,175	18%
Total Expenditures	21,575	96,143	-	90,283	14,800	1,308	16,108	74,175	18%

Net Surplus / (Deficit)	(16,147)	(94,989)	369,821	279,868	77,135		75,827
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Beginning Cash Balance	203,834	187,806		93,140		Cash Reserves Target
Cash Adjustments	119	322		-		
Ending Cash Balance	187,806	93,140		373,007	170,275	
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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Fund Name	TIF - River East Residential Area (NE Res)	Fund Number	436
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	4,933,558	5,308,975	5,712,495	5,712,495	3,491,902		3,491,902	2,220,593	61%
Interest Earnings	54,332	15,060	82,945	82,945	16,542		16,542	66,403	20%
Total Revenue	4,987,889	5,324,035	5,795,440	5,795,440	3,508,444		3,508,444	2,286,996	61%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	24,797	38,147	13,350	-	13,350	24,797	35%
Debt Service Principal	392,522	409,383	427,038	427,038	427,037	-	427,037	1	100%
Debt Service Interest & Fees	102,306	85,445	68,291	68,291	66,291	-	66,291	2,000	97%
Total Services & Charges	494,828	494,828	520,126	533,476	506,678	-	506,678	26,798	95%

Interfund Transfers Out	3,769,003	3,864,125	4,180,375	5,063,555	5,058,659	-	5,058,659	4,896	100%
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Total Expenditures	4,263,831	4,358,953	4,700,501	5,597,031	5,565,337	-	5,565,337	31,694	99%
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Net Surplus / (Deficit)	724,058	965,082	1,094,939	198,409	(2,056,894)		(2,056,894)		
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Beginning Cash Balance	2,982,744	3,706,897		4,678,334		Cash Reserves Target			
Cash Adjustments	95	6,355		-					
Ending Cash Balance	3,706,897	4,678,334		4,876,743	2,621,441	No reserve requirement			
Cash Reserves Target	-	-		-					

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

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

Explanation of Expenditures and Significant Changes/Variations:
At the end of 2017, Eddy Street Commons Phase II Bonds were issued to help fund the second phase of the mixed-use development area just south of the University of Notre Dame's campus. Capital expenditures related to the project are tracked in the Eddy Street Commons Capital Fund (#759). Transfers Out are interfund transfers to the Eddy Street Commons Debt Service Fund (#760) which makes the debt payments on this bond.

This fund is repaying two interfund loans (debt schedules #84 & #85). Principal and interest payments are made to to the Major Moves Fund (#412). The loans will be paid off in 2024 and 2029.

Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.

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Fund Name	Airport 2003 Debt Reserve	Fund Number	315
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	28,483	9,075	40,000	40,000	4,970		4,970	35,030	12%
Total Revenue	28,483	9,075	40,000	40,000	4,970		4,970	35,030	12%

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Interfund Transfers Out	23,962	13,309	40,000	40,000	4,970	-	4,970	35,030	12%
Total Expenditures	23,962	13,309	40,000	40,000	4,970	-	4,970	35,030	12%

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

Fund Purpose:
This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding 2011 Airport Development Area TIF Redevelopment Authority bonds (debt schedule #6) for the airport taxable project.

Explanation of Revenue Sources:
The only activity is interest income which is promptly transferred out to the River West TIF Fund (#324).

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

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Fund Name	Airport 2003 Debt Reserve	Fund Number	315
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	28,483	9,075	40,000	40,000	4,970		4,970	35,030	12%
Total Revenue	28,483	9,075	40,000	40,000	4,970		4,970	35,030	12%

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Interfund Transfers Out	23,962	13,309	40,000	40,000	4,970	-	4,970	35,030	12%
Total Expenditures	23,962	13,309	40,000	40,000	4,970	-	4,970	35,030	12%

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

Fund Purpose:
This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding 2011 South Bend Downtown Central Development Area TIF Redevelopment Authority bonds (debt schedule #5) for the Palais Royale project.

Explanation of Revenue Sources:
The only activity is interest income which is promptly transferred out to the River West TIF Fund (#324).

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

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Fund Name	2018 TIF Park Bond Debt Service	Fund Number	351
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	27,510	8,934	-	5,725	4,928		4,928	797	86%
Total Revenue	27,510	8,934	-	5,725	4,928		4,928	797	86%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	27,510	8,934	-	5,725	4,928		4,928
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Beginning Cash Balance	991,077	1,018,984		1,029,665		Cash Reserves Target 100% debt service reserve per bond covenants
Cash Adjustments	396	1,747		-		
Ending Cash Balance	1,018,984	1,029,665		1,035,390	1,034,593	
Cash Reserves Target	1,018,984	1,029,665		1,035,390		

Fund Purpose:

This fund was established (ordinance 10590-18) to hold the debt service reserve for the Redevelopment District Bonds, Series 2018 (debt schedule #169). The bonds were issued for the purpose of funding renovations and upgrades at Pulaski, Leeper, and Seitz Parks and improvements to the mixed use riverfront trail and other infrastructure improvements to park and recreation areas in or serving the River West Development Area.

- The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into this fund per the bond agreement. The remaining \$10,825,000 was deposited into the 2018 TIF Park Bond Capital Fund (#452) and will be used towards the approved capital projects.

- The debt service reserve fund is funded from bond proceeds in an amount equal to maximum annual principal and interest due on the bonds. If moneys in the reserve fund are used to pay principal and interest on the bonds, the balance will be restored from TIF revenues. Debt service payments are due on February 1 and August 1. The first debt service payment is due August 1, 2018 and the final payment is due February 1, 2033. The debt service reserve will be used towards the last debt service payment.

Explanation of Revenue Sources:

At the time of issuance, \$993,495 was deposited into this fund to be held as a reserve. This fund receives revenue from interest earned on the cash balance held at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	2019 South Shore Double Tracking Debt Service	Fund Number	352
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	-	13	-	2	3		3	(1)	134%
Debt Proceeds	9,447,841	-	-	-	-		-	-	-
Interfund Transfers In	-	488,171	1,036,500	1,036,500	1,036,500		1,036,500	-	100%
Total Revenue	9,447,841	488,184	1,036,500	1,036,502	1,036,503		1,036,503	(1)	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	270,000	650,000	650,000	650,000		650,000	-	100%
Debt Service Interest & Fees	293,022	247,313	377,750	377,750	377,750		377,750	-	100%
Total Services & Charges	293,022	517,313	1,027,750	1,027,750	1,027,750		1,027,750	-	100%

Capital	9,125,000	-	-	-	-		-	-	-
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Total Expenditures	9,418,022	517,313	1,027,750	1,027,750	1,027,750		1,027,750	-	100%
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Net Surplus / (Deficit)	29,819	(29,129)	8,750	8,752	8,753		8,753		
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Beginning Cash Balance	-	29,819		690		Cash Reserves Target			
Cash Adjustments	-	-		-					
Ending Cash Balance	29,819	690		9,442	9,442				
Cash Reserves Target	29,819	690		9,442		100% debt service reserve per bond covenants			

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

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

Explanation of Expenditures and Significant Changes/Variations:
At the time of issuance, \$9,125,000 went towards the capital project, and the remaining amount went towards cost of issuance.

Lease rental payments are due on January 15 and July 15 and bond payments are due on February 1 and August 1. The final bond payment is due February 1, 2030.

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Fund Name	2020 TIF Library Bond Debt Service Reserve	Fund Number	353
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	-	2	-	15	11		11	4	72%
Interfund Transfers In	-	326,938	-	-	-		-	-	-
Total Revenue	-	326,939	-	15	11		11	4	72%

Expenditures by Type									
Interfund Transfers Out	-	-	-	-	11	-	11	(11)	-
Total Expenditures	-	-	-	-	11	-	11	(11)	-

Net Surplus / (Deficit)	-	326,939	-	15	(0)		(0)		
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Beginning Cash Balance	-	-	326,939	-	-				
Cash Adjustments	-	-	-	-	-				
Ending Cash Balance	-	326,939	326,954	326,939	-				
Cash Reserves Target	-	326,939	326,954	-	-				

Cash Reserves Target
100% debt service reserve per bond covenants

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The debt service reserve will be used towards the last debt service payment due February 1, 2037.

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Fund Name	Redevelopment General	Fund Number	433
Fund Type	Capital Funds		
Control	Redevelopment Commission Controlled Funds		

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	84,095	24,117	8,007	3,543	3,177		3,177	366	90%
Interest Earnings	24,815	11,827	26,301	26,301	9,919		9,919	16,382	38%
Donations	1,177,112	1,449,512	1,000,000	1,000,000	-		-	1,000,000	0%
Other Income	-	-	-	-	1,000		1,000	(1,000)	-
Interfund Transfers In	-	150,000	150,000	150,000	-		-	150,000	0%
Total Revenue	1,286,022	1,635,456	1,184,308	1,179,844	14,096		14,096	1,165,748	1%

Expenditures by Type									
Services & Charges									
Professional Services	5,211	1,657	4,500	4,500	-	-	-	4,500	0%
Grants & Subsidies	416,989	666,323	-	1,108,797	448,019	357,889	805,908	302,888	73%
Total Services & Charges	422,200	667,979	4,500	1,113,297	448,019	357,889	805,908	307,388	72%
Capital	-	2,214	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	147,786	-	147,786	(147,786)	-
Total Expenditures	422,200	670,193	4,500	1,113,297	595,805	357,889	953,694	159,602	86%

Net Surplus / (Deficit)	863,822	965,263	1,179,808	66,547	(581,709)	(939,599)
Beginning Cash Balance	614,296	1,476,915		2,444,710		Cash Reserves Target
Cash Adjustments	(1,204)	2,532		-		
Ending Cash Balance	1,476,915	2,444,710		2,511,257	1,863,000	25% of Annual expenditures
Cash Reserves Target	105,550	167,548		278,324		

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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Fund Name	Certified Technology Park	Fund Number	439
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Fund Type	Capital Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	11,146	96	139	139	53		53	86	38%
Total Revenue	11,146	96	139	139	53		53	86	38%

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

Net Surplus / (Deficit)	(613,048)	96	139	139	53		53
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Beginning Cash Balance	622,685	10,965		11,080		Cash Reserves Target
Cash Adjustments	1,328	19		-		
Ending Cash Balance	10,965	11,080		11,219	11,133	No reserve requirement
Cash Reserves Target	-	-		-		

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

Explanation of Revenue Sources:
 From 2011 to 2014, this fund received \$4,399,838 from a special state tax distribution for certified technology parks. Since then, this fund's only source of revenue is interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
 2019 funds were budgeted for the new Technology Resource Center (opened during 2019). The Technology Resource Center (TRC) in South Bend's Ignition Park was built to democratize technology in our region. All will be welcome to the TRC to learn about technology and data, gain skills, and co-build an inclusive tech future for South Bend. A co-location between South Bend Code School, the City's Civic Innovation & Analytics Divisions, and Bloomberg-funded Commuters Trust, the space will be home to technology and data training, cross-sector "Beta City" collaborations, and public programming about regional innovation.

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Fund Name	2018 TIF Park Bond Capital	Fund Number	452
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Fund Type	Capital Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	202,657	28,865	-	13,875	12,279		12,279	1,596	88%
Total Revenue	202,657	28,865	-	13,875	12,279		12,279	1,596	88%

Expenditures by Type									
Services & Charges									
Professional Services	640,860	86,969	-	30,889	-	13,351	13,351	17,538	43%
Total Services & Charges	640,860	86,969	-	30,889	-	13,351	13,351	17,538	43%
Capital	5,895,577	1,427,387	-	2,547,118	132,254	2,252,195	2,384,448	162,670	94%
Total Expenditures	6,536,438	1,514,357	-	2,578,007	132,254	2,265,545	2,397,799	180,208	93%

Net Surplus / (Deficit)	(6,333,781)	(1,485,491)	-	(2,564,132)	(119,975)	(2,385,520)
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Beginning Cash Balance	10,403,960	4,085,672		2,614,468		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	15,493	14,287		-		
Ending Cash Balance	4,085,672	2,614,468		50,336	2,487,211	
Cash Reserves Target	-	-		-	-	

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

Explanation of Revenue Sources:
The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds were closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into the 2018 TIF Park Bond Debt Service Fund (#351) per the bond agreement. The remaining \$10,825,000 was deposited into this fund to be used towards the approved capital projects.

Explanation of Expenditures and Significant Changes/Variations:
Funding to be used to implement City park plans including improvements to: Howard Park, Lincolnway East Trail, West Bank Trail, Leeper Park, Seitz Park, and Pulaski Park.

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Fund Name	Airport Urban Enterprise Zone	Fund Number	454
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Fund Type	Capital Funds
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Control	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	10,900	3,540	4,209	4,209	1,953		1,953	2,256	46%
Total Revenue	10,900	3,540	4,209	4,209	1,953		1,953	2,256	46%

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

Net Surplus / (Deficit)	10,900	3,540	4,209	4,209	1,953		1,953
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Beginning Cash Balance	392,693	403,750		407,982			Cash Reserves Target
Cash Adjustments	157	692	-	-	-	-	
Ending Cash Balance	403,750	407,982	412,191	409,935	409,935	409,935	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.