



Period Ending: November 30, 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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November 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 - 170)

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 November 30, 2021

	Beginning Cash Balance 1/1/2021	2021 Year to Date Revenues	2021 Year to Date Expenditures	Plus/(Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 11/30/2021	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
City Controlled Funds								
101 General Fund	53,544,921	53,253,671	65,581,351	(496,018)	(12,823,697)	40,721,224	28,955,250	11,765,974
Special Revenue Funds								
102 Rainy Day	10,845,986	60,234	-	-	60,234	10,906,221	8,206,983	2,699,238
201 Parks & Recreation	4,156,004	11,244,133	13,912,659	50,844	(2,617,683)	1,538,322	4,205,818	(2,667,496)
202 Motor Vehicle Highway	6,607,820	7,485,536	9,301,543	38,313	(1,777,694)	4,830,126	3,003,702	1,826,423
209 Studebaker-Oliver Revitalizing Grants	763,112	4,071	69,534	-	(65,463)	697,649	-	-
210 Economic Development State Grants	27,154	61,559	61,846	-	(287)	26,867	-	-
211 Department of Community Investment (DCI)	1,629,498	1,569,392	3,129,731	(12,341)	(1,572,680)	56,818	-	-
212 Dept of Community Investment Grants	313,907	2,219,739	2,226,082	(7,715)	(14,057)	299,850	-	-
216 Police State Seizures	213,569	29,857	71,043	-	(41,186)	172,383	24,261	148,123
217 Gift, Donation, Bequest	981,455	475,779	450,655	-	25,124	1,006,579	-	-
218 Police Curfew Violations	13,799	77	-	-	77	13,875	250	13,625
219 Unsafe Building	832,938	36,814	104,996	450	(67,732)	765,207	-	-
220 Law Enforcement Continuing Education	483,549	309,210	381,362	(7,445)	(79,597)	403,952	109,332	294,619
221 Rental Units Regulation	189,090	7,257	150,187	-	(142,930)	46,160	-	-
227 Loss Recovery	481,214	2,369	69,630	-	(67,261)	413,953	-	-
230 Code Enforcement Fund	803,572	2,612,221	3,134,840	(1,927)	(524,545)	279,027	-	-
249 Local Income Tax - Public Safety	4,045,717	8,657,492	8,719,457	-	(61,965)	3,983,752	769,441	3,214,311
251 Local Road & Street	3,632,884	2,452,020	3,488,524	-	(1,036,504)	2,596,380	-	-
257 LOIT Special Distribution	266,588	2,883	23,927	-	(21,045)	245,543	-	-
258 Human Rights Federal Grant	486,159	171,899	211,752	-	(39,853)	446,305	-	-
263 American Rescue Plan	-	29,526,201	-	-	29,526,201	29,526,201	-	-
264 COVID-19 Response	53,214	1,421,257	2,928,914	(350)	(1,508,007)	(1,454,793)	-	-
265 Local Road & Bridge Grant	1,391,493	1,586,800	2,482,521	-	(895,721)	495,771	-	-
266 MVH Restricted Fund	1,126,297	2,861,647	2,237,812	(3,294)	620,540	1,746,837	-	-
273 Morris PAC / Palais Royale Marketing	76,521	5,909	5,885	-	24	76,545	7,496	69,049
274 Morris PAC Self-Promotion	225,432	21,115	-	-	21,115	246,547	28,750	217,797
280 Police Block Grants	4,138	23	-	-	23	4,161	-	-
289 Haz-Mat	27,937	155	-	-	155	28,092	2,500	25,592
291 Indiana River Rescue	330,404	95,619	53,135	(22,500)	19,984	350,388	23,075	327,313
292 Police Grants	26,716	-	-	-	-	26,716	-	-
294 Regional Police Academy	125,984	20,392	100	-	20,292	146,276	4,313	141,964
295 COPS MORE Grant	73,474	110,330	83,048	3,345	30,628	104,102	-	-
299 Police Federal Drug Enforcement	83,275	58,102	81,148	-	(23,046)	60,229	7,125	53,104
404 Local Income Tax - Certified Shares	14,902,237	14,332,581	9,315,323	610,018	5,627,277	20,529,514	8,442,198	12,087,316
408 Local Income Tax - Economic Development	19,044,274	13,077,813	7,029,691	(5,237)	6,042,884	25,087,158	8,616,875	16,470,283
410 Urban Development Action Grant	32,733	18,440	24,000	-	(5,560)	27,173	-	-
655 Project ReLeaf	425,913	430,803	509,092	(22,390)	(100,679)	325,234	158,572	166,662
705 Police K-9 Unit	2,420	13	-	-	13	2,434	-	-
730 City Cemetery	30,041	167	-	-	167	30,208	-	-
731 Bowman Cemetery	472,576	2,625	-	-	2,625	475,201	400,000	75,201
754 Industrial Revolving Fund	2,406,914	2,482,897	2,507,857	1,520,090	1,495,131	3,902,045	-	-
Total Special Revenue Funds	77,636,007	103,455,433	72,766,296	2,139,862	32,828,999	110,465,006	34,010,691	35,163,124
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	365,908	406,711	-	(40,803)	152,901	-	-
752 South Bend Redevelopment Authority	232,423	2,866,066	2,854,869	-	11,197	243,620	243,620	-
755 South Bend Building Corporation	833,535	11,424,079	12,033,240	-	(609,161)	224,374	224,374	-
756 2015 Smart Streets Bond Debt Service	1,739,076	1,716,084	1,712,469	-	3,615	1,742,692	1,742,692	-
757 2015 Parks Bond Debt Service	586,111	344,840	374,381	-	(29,541)	556,571	556,571	-
760 2017 Eddy Street Commons Bond Debt Service	3,463,323	1,916,149	1,710,875	-	205,274	3,668,596	2,500,000	1,168,596
Total Debt Service Funds	7,235,750	19,633,911	20,627,041	-	(993,130)	6,242,620	5,267,256	1,168,596
Capital Funds								
287 Fire Department Capital	3,111,296	1,966,112	2,211,616	(300)	(245,805)	2,865,492	-	-
401 Coveleski Stadium Capital	11,685	58	10,183	(746)	(10,871)	814	-	-
406 Cumulative Capital Development	169,893	282,521	394,767	-	(112,246)	57,647	-	-
407 Cumulative Capital Improvement	676,798	105,714	240,300	-	(134,586)	542,212	-	-
412 Major Moves Construction	1,386,436	586,971	83,092	-	503,879	1,890,314	-	-
413 Professional Sports Convention Development Area	-	509,462	-	-	509,462	509,462	-	-
416 Morris Performing Arts Center Capital	203,098	20,869	123,880	-	(103,011)	100,086	-	-
450 Palais Royale Historic Preservation	80,911	11,820	-	-	11,820	92,731	-	-
451 2018 Fire Station #9 Bond Capital	314,233	1,745	-	-	1,745	315,978	-	-
455 2021 Infrastructure Bond Capital	-	8,620,255	3,812,701	826,553	5,634,108	5,634,108	-	-
471 2017 Parks Bond Capital	5,926,118	29,902	1,547,366	(244)	(1,517,708)	4,408,410	-	-
750 Equipment/Vehicle Leasing	347,680	16	-	-	16	347,696	-	-
759 2017 Eddy Street Commons Bond Capital	25,762	1	-	-	1	25,763	-	-
Total Capital Funds	12,253,909	12,135,445	8,423,905	825,264	4,536,803	16,790,711	-	-

City of South Bend

Report of Changes in Cash Balance

January 1, 2021 through November 30, 2021

	Beginning Cash Balance 1/1/2021	2021 Year to Date Revenues	2021 Year to Date Expenditures	Plus/(Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 11/30/2021	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
Enterprise Funds								
288 Emergency Medical Services Operating	607,079	-	607,079	-	(607,079)	-	-	-
600 Consolidated Building Fund	2,127,056	1,409,425	1,434,393	(175)	(25,144)	2,101,912	417,487	1,684,426
601 Parking Garages	674,268	845,767	543,977	2,652	304,442	978,710	310,224	668,487
610 Solid Waste Operations	87,032	7,168,221	6,131,384	(432,060)	604,777	691,809	678,974	12,835
611 Solid Waste Capital	388,126	1,626,268	1,235,235	-	391,033	779,159	-	-
620 Water Works Operations	4,840,727	19,810,784	18,201,282	(517,243)	1,092,258	5,932,985	1,111,667	4,821,318
622 Water Works Capital	7,652,044	3,319,374	1,472,856	(51,533)	1,794,985	9,447,029	-	-
624 Water Works Customer Deposit	1,263,319	7,042	7,042	12,561	12,561	1,275,880	1,275,880	-
625 Water Works Sinking (Debt Service)	2,323	1,387,987	211,464	-	1,176,523	1,178,846	1,178,846	-
626 Water Works Bond Reserve	1,422,800	7,700	7,696	-	3	1,422,804	1,422,804	-
629 Water Works Operations & Maintenance Reserve	2,912,652	16,138	16,138	-	-	2,912,652	2,880,373	32,279
640 Sewer Repair Insurance	2,052,857	651,870	646,974	(18,719)	(13,824)	2,039,033	215,001	1,824,033
641 Sewage Works Operations	11,466,153	36,917,771	36,287,830	(884,518)	(254,577)	11,211,576	2,314,248	8,897,328
642 Sewage Works Capital	13,821,218	6,099,108	4,788,223	(12,385)	1,298,500	15,119,718	-	-
643 Sewage Works Operations & Maintenance Reserve	5,550,801	30,756	30,756	-	-	5,550,801	5,450,005	100,796
649 Sewage Sinking (Debt Service)	1,320,833	23,163,052	8,071,307	-	15,091,745	16,412,578	16,412,578	-
653 Sewage Debt Service Reserve	3,990,250	1,509,481	1,749,971	-	(240,490)	3,749,760	3,749,760	-
654 Sewage Works Customer Deposit	649,073	4,134	4,134	231,310	231,310	880,382	880,382	-
667 Storm Sewer Fund	1,032,916	1,053,020	331,802	(47,828)	673,390	1,706,306	447,399	1,258,907
670 Century Center Operations	1,016,748	1,969,217	2,653,627	(141,485)	(825,895)	190,854	1,058,363	(867,510)
671 Century Center Capital	983,612	90	-	-	90	983,702	800,000	183,702
Total Enterprise Funds	63,861,888	106,997,204	84,433,171	(1,859,423)	20,704,610	84,566,498	40,603,990	84,566,498
Internal Service Funds								
222 Central Services	1,209,079	6,755,256	7,460,555	195,308	(509,991)	699,088	885,590	(186,502)
224 Central Services Capital	26,221	84,157	110,378	-	(26,221)	-	-	-
226 Liability Insurance	5,956,858	3,092,048	3,009,190	-	82,858	6,039,716	2,396,141	3,643,574
278 Police Take Home Vehicle	681,823	15,712	270	(1,685)	13,757	695,580	750,000	(54,420)
279 IT / Innovation / 311 Call Center	2,125,192	9,451,123	8,188,252	(33,754)	1,229,117	3,354,309	-	-
711 Self-Funded Employee Benefits	10,143,060	15,840,432	15,034,522	3,390	809,300	10,952,361	4,685,100	6,267,260
713 Unemployment Compensation	31,859	94,850	75,134	(60,199)	(40,483)	(8,624)	13,750	(22,374)
714 Parental Leave Fund	157,521	227,207	168,540	-	58,667	216,188	20,308	195,881
Total Internal Service Funds	20,331,613	35,560,784	34,046,840	103,061	1,617,004	21,948,617	8,750,889	9,843,419
Fiduciary Funds								
701 Fire Pension	453,561	4,102,815	3,785,686	-	317,129	770,690	449,626	321,064
702 Police Pension	566,569	5,956,744	5,468,098	-	488,647	1,055,216	605,774	449,442
718 State Tax Withholding Fund	336,042	-	-	(75,295)	(75,295)	260,747	260,747	-
725 Morris / Palais Box Office	393,326	-	-	775,211	775,211	1,168,538	1,168,538	-
726 Police Distributions Payable	894,848	-	-	741,921	741,921	1,636,769	1,636,769	-
Total Fiduciary Funds	2,644,346	10,059,559	9,253,783	1,441,837	2,247,613	4,891,959	4,121,454	770,506
Total City Controlled Funds	237,508,434	341,096,006	295,132,387	2,154,583	48,118,202	285,626,636	121,709,529	143,278,117
Redevelopment Commission Controlled Funds								
Tax Increment Financing Funds								
324 TIF - River West Development Area	29,039,261	12,312,618	14,048,358	(14,236)	(1,749,975)	27,289,286	-	-
422 TIF - West Washington	1,127,293	219,919	50,482	-	169,437	1,296,730	-	-
429 TIF - River East Development Area (NE Dev)	5,864,278	3,191,341	1,404,591	(69,709)	1,717,041	7,581,319	-	-
430 TIF - Southside Development Area #1	12,586,134	1,543,661	873,644	(7,789)	662,228	13,248,362	-	-
435 TIF - Douglas Road	93,140	92,028	106,170	-	(14,142)	-	-	-
436 TIF - River East Residential Area (NE Res)	4,678,334	3,510,446	5,566,837	-	(2,056,392)	2,621,943	-	-
Total Tax Increment Financing Funds	53,388,440	20,870,014	22,050,082	(91,733)	(1,271,801)	52,116,638	-	-
Redevelopment Funds								
433 Redevelopment General	2,444,710	1,428,215	683,349	-	744,865	3,189,575	315,271	2,874,304
439 Certified Technology Park	11,080	62	-	-	62	11,141	-	-
452 2018 TIF Park Bond Capital	2,614,468	14,173	188,982	(7,283)	(182,092)	2,432,376	-	-
454 Airport Urban Enterprise Zone	407,982	2,266	-	-	2,266	410,248	-	-
Total Redevelopment Funds	5,478,239	1,444,714	872,332	(7,283)	565,100	6,043,340	315,271	2,874,304
Debt Service Funds								
315 Airport 2003 Debt Reserve	1,040,462	5,765	5,765	-	-	1,040,462	1,040,462	-
328 SBCDA 2003 Debt Reserve	1,739,495	9,638	9,638	-	-	1,739,495	1,739,495	-
351 2018 TIF Park Bond Debt Service	1,029,665	5,718	-	-	5,718	1,035,384	1,035,384	-
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	15	11	-	4	326,943	326,943	-
Total Debt Service Funds	4,137,251	1,057,639	1,043,164	-	14,475	4,151,726	4,151,726	-
Total Redevelopment Commission Funds	63,003,930	23,372,368	23,965,577	(99,016)	(692,226)	62,311,704	4,466,997	2,874,304
Grand Total	300,512,364	364,468,374	319,097,965	2,055,567	47,425,976	347,938,340	126,176,526	146,152,421

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

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

	Beginning Cash Balance 1/1/2021	2021 Estimated Revenues	2021 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2021
City Controlled Funds						
101 General Fund	53,544,921	71,568,145	82,729,285	-	(11,161,140)	42,383,781
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	16,823,270	-	(529,354)	3,626,650
202 Motor Vehicle Highway	6,607,820	7,867,287	12,014,810	-	(4,147,523)	2,460,297
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	437,330	-	(174,423)	309,126
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	4,235,500	4,325,425	-	(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
263 American Rescue Plan	-	29,520,024	1,500,000	-	28,020,024	28,020,024
264 COVID-19 Response	53,214	4,017,368	4,175,548	-	(158,180)	(104,966)
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	3,425,713	-	(375,426)	750,871
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	58,802	28,500	-	30,302	113,577
404 Local Income Tax - Certified Shares	14,902,237	15,329,008	16,884,396	-	(1,555,388)	13,346,849
408 Local Income Tax - Economic Development	19,044,274	14,521,586	17,233,750	-	(2,712,164)	16,332,110
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	131,844,928	119,185,907	-	12,659,021	90,295,028
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 November 30, 2021

	Beginning Cash Balance 1/1/2021	2021 Estimated Revenues	2021 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2021
Capital Funds						
287 Fire Department Capital	3,111,296	2,134,964	3,896,776	-	(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
413 Professional Sports Convention Development Area	-	850,000	-	-	850,000	850,000
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	13,000,635	19,506,168	-	(6,505,533)	5,748,375
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	7,053,290	6,789,740	-	263,550	350,583
611 Solid Waste Capital	388,126	1,823,548	2,198,525	-	(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	23,799,968	23,634,166	-	165,802	1,486,635
653 Sewage Debt Service Reserve	3,990,250	1,574,210	1,749,971	-	(175,761)	3,814,489
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	113,191,152	134,630,194	100,136	(21,338,906)	42,522,982
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	399,626,014	431,193,639	100,136	(31,467,489)	204,416,729

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

	Beginning Cash Balance 1/1/2021	2021 Estimated Revenues	2021 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2021
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324 TIF - River West Development Area	29,039,261	17,742,134	28,668,104	-	(10,925,970)	18,113,291
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	6,990,413	-	(3,721,523)	2,142,755
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	181,653	-	188,498	281,637
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	48,439,560	-	(19,060,532)	34,327,908
Redevelopment Funds						
433 Redevelopment General	2,444,710	1,179,844	1,261,083	-	(81,239)	2,363,471
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	3,839,089	-	(2,641,022)	2,837,217
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	53,396,399	-	(21,687,062)	41,316,868
Grand Total	298,888,148	431,335,351	484,590,038	100,136	(53,154,551)	245,733,597
NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL						

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

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy	
Under Reserve Requirement										
201	Parks & Recreation	1,538,322	726,189	812,133	4,205,818	(3,393,685)	5%	✗	Property tax distribution received in June & Dec	25% of Annual expenditures
222	Central Services	699,088	2,484	696,604	885,590	(188,986)	8%	✗	Slightly under reserve requirement	10% of Annual expenditures
278	Police Take Home Vehicle	695,580	-	695,580	750,000	(54,420)	1391%	✗	Slightly under reserve requirement	Set dollar amount of \$750,000
610	Solid Waste Operations	691,809	75,269	616,541	678,974	(62,433)	9%	✗	Slightly under reserve requirement	10% of Annual expenditures
670	Century Center Operations	190,854	16,805	174,049	1,058,363	(884,315)	4%	✗	Operations slowed due to pandemic	25% of Annual expenditures
713	Unemployment Compensation	(8,624)	-	(8,624)	13,750	(22,374)	-16%	✗	Higher claims than anticipated	25% of Annual expenditures
Under Reserve Requirement Total		\$ 3,807,029	\$ 820,747	\$ 2,986,282	\$ 7,592,495	\$ (4,606,213)				

Meets or Exceeds Requirement

101	General Fund	40,721,224	1,072,368	39,648,855	28,955,250	10,693,606	48%	✓	Property tax distribution received in June & Dec	35% of Annual expenditures
102	Rainy Day	10,906,221	-	10,906,221	8,206,983	2,699,238	4%	✓		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers out
202	Motor Vehicle Highway	4,830,126	1,669,658	3,160,467	3,003,702	156,765	26%	✓		25% of Annual expenditures
216	Police State Seizures	172,383	-	172,383	24,261	148,123	178%	✓		25% of Annual expenditures
218	Police Curfew Violations	13,875	-	13,875	250	13,625	1388%	✓		25% of Annual expenditures
220	Law Enforcement Continuing Education	403,952	38,399	365,553	109,332	256,221	84%	✓		25% of Annual expenditures
226	Liability Insurance	6,039,716	277,806	5,761,910	2,396,141	3,365,768	120%	✓		50% of Annual expenditures
249	Local Income Tax - Public Safety	3,983,752	-	3,983,752	769,441	3,214,311	41%	✓		8% of Annual expenditures - one month reserve
266	MVH Restricted Fund	1,746,837	869,482	877,355	-	877,355	100%	✓		No reserve requirement
273	Morris PAC / Palais Royale Marketing	76,545	4,160	72,385	7,496	64,889	241%	✓		25% of Annual expenditures
274	Morris PAC Self-Promotion	246,547	-	246,547	28,750	217,797	214%	✓		25% of Annual expenditures
289	Haz-Mat	28,092	-	28,092	2,500	25,592	281%	✓		25% of Annual expenditures
291	Indiana River Rescue	350,388	11,889	338,499	23,075	315,424	367%	✓		25% of Annual expenditures
294	Regional Police Academy	146,276	-	146,276	4,313	141,964	848%	✓		25% of Annual expenditures
299	Police Federal Drug Enforcement	60,229	-	60,229	7,125	53,104	211%	✓		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	1,035,384	-	1,035,384	1,035,384	-	100%	✓		100% debt service reserve per bond covenants
352	2019 South Shore Double Tracking Debt Service	9,442	-	9,442	9,442	-	100%	✓		100% debt service reserve per bond covenants
353	2020 TIF Library Bond Debt Service Reserve	326,943	-	326,943	326,943	-	100%	✓		100% debt service reserve per bond covenants
404	Local Income Tax - Certified Shares	20,529,514	4,376,051	16,153,463	8,442,198	7,711,265	96%	✓		50% of Annual expenditures
408	Local Income Tax - Economic Development	25,087,158	3,767,006	21,320,152	8,616,875	12,703,277	124%	✓		50% of Annual expenditures

City of South Bend

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

Cash Reserves Summary by Fund Status

November 30, 2021

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
433	Redevelopment General	3,189,575	178,083	3,011,492	315,271	2,696,221	239%	✓	25% of Annual expenditures
600	Consolidated Building Fund	2,101,912	106	2,101,807	417,487	1,684,320	126%	✓	25% of Annual expenditures
601	Parking Garages	978,710	60,491	918,219	310,224	607,995	74%	✓	25% of Annual expenditures
620	Water Works Operations	5,932,985	823,842	5,109,143	1,111,667	3,997,476	23%	✓	5% of Annual expenditures
624	Water Works Customer Deposit	1,275,880	-	1,275,880	1,275,880	-	100%	✓	100% cash reserves for customer deposits
625	Water Works Sinking (Debt Service)	1,178,846	-	1,178,846	1,178,846	-	100%	✓	100% cash reserves per bond covenants
626	Water Works Bond Reserve	1,422,804	-	1,422,804	1,422,804	-	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	2,039,033	2,409	2,036,624	215,001	1,821,624	237%	✓	25% of Annual expenditures
641	Sewage Works Operations	11,211,576	3,550,456	7,661,120	2,314,248	5,346,872	17%	✓	5% of Annual expenditures
643	Sewage Works Operations & Maintenance Reserve	5,550,801	-	5,550,801	5,450,005	100,796	17%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
649	Sewage Sinking (Debt Service)	16,412,578	-	16,412,578	16,412,578	-	100%	✓	100% cash reserves per bond covenants
653	Sewage Debt Service Reserve	3,749,760	-	3,749,760	3,749,760	-	100%	✓	100% cash reserves per bond covenants
654	Sewage Works Customer Deposit	880,382	-	880,382	880,382	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	325,234	955	324,279	158,572	165,707	51%	✓	25% of Annual expenditures
667	Storm Sewer Fund	1,706,306	571,299	1,135,006	447,399	687,608	63%	✓	25% of Annual expenditures
671	Century Center Capital	983,702	-	983,702	800,000	183,702	100%	✓	\$800,000 Minimum per Board of Managers
701	Fire Pension	770,690	-	770,690	449,626	321,064	17%	✓	Pension payments received in June & Sept 10% of Annual expenditures
702	Police Pension	1,055,216	-	1,055,216	605,774	449,442	17%	✓	Pension payments received in June & Sept 10% of Annual expenditures
711	Self-Funded Employee Benefits	10,952,361	28,064	10,924,297	4,685,100	6,239,197	58%	✓	25% of Annual expenditures
714	Parental Leave Fund	216,188	-	216,188	20,308	195,881	85%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	260,747	-	260,747	260,747	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	1,168,538	-	1,168,538	1,168,538	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	1,636,769	-	1,636,769	1,636,769	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	30,208	-	30,208	-	30,208	100%	✓	25% of Annual expenditures
731	Bowman Cemetery	475,201	-	475,201	400,000	75,201	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	243,620	-	243,620	243,620	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	224,374	-	224,374	224,374	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Debt Service	1,742,692	-	1,742,692	1,742,692	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	556,571	-	556,571	556,571	-	100%	✓	100% cash reserves per bond covenants
760	2017 Eddy Street Commons Bond Debt Ser	3,668,596	-	3,668,596	2,500,000	1,168,596	214%	✓	\$2,500,000 minimum

Meets or Exceeds Requirement Total \$ 204,349,067 \$ 17,302,524 \$ 187,046,543 \$ 118,584,031 \$ 68,462,511

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

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget		Notes	Cash Reserve Policy
No Reserve Requirement										
209	Studebaker-Oliver Revitalizing Grants	697,649	490	697,158	-	697,158	100%	✓		No reserve requirement - Grant fund - spend down to zero
210	Economic Development State Grants	26,867	113,089	(86,222)	-	(86,222)	100%	✓	Reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
211	Department of Community Investment (DCI)	56,818	231,545	(174,727)	-	(174,727)	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
212	Dept of Community Investment Grants	299,850	4,378,686	(4,078,835)	-	(4,078,835)	100%	✓	Reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	1,006,579	248,879	757,700	-	757,700	100%	✓		No reserve requirement
219	Unsafe Building	765,207	3,670	761,537	-	761,537	100%	✓		No reserve requirement
221	Rental Units Regulation	46,160	46,671	(510)	-	(510)	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
224	Central Services Capital	-	-	-	-	-	100%	✓	Receives transfers from Fund 222 as needed	No reserve requirement - Capital fund - spend down to zero
227	Loss Recovery	413,953	-	413,953	-	413,953	100%	✓		No reserve requirement
230	Code Enforcement Fund	279,027	290,552	(11,525)	-	(11,525)	100%	✓	Reimbursed through interfund transfers from Fund 408	No reserve requirement
251	Local Road & Street	2,596,380	853,516	1,742,864	-	1,742,864	100%	✓		No reserve requirement
257	LOIT Special Distribution	245,543	78,851	166,692	-	166,692	100%	✓		No reserve requirement - one-time distribution - spend down to zero
258	Human Rights Federal Grant	446,305	4,741	441,564	-	441,564	100%	✓		No reserve requirement - Grant fund - spend down to zero
263	American Rescue Plan	29,526,201	178,200	29,348,001	-	29,348,001	100%	✓		No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	(1,454,793)	1,123,335	(2,578,128)	-	(2,578,128)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	495,771	223,243	272,529	-	272,529	100%	✓	Reimbursed through interfund transfer to cover matching portion	No reserve requirement - Grant fund - spend down to zero
279	IT / Innovation / 311 Call Center	3,354,309	1,105,012	2,249,297	-	2,249,297	100%	✓	Reimbursed through interfund allocation	No reserve requirement
280	Police Block Grants	4,161	-	4,161	-	4,161	100%	✓		No reserve requirement - Grant fund - spend down to zero
287	Fire Department Capital	2,865,492	1,310,503	1,554,989	-	1,554,989	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	104,102	83,371	20,732	-	20,732	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	27,289,286	5,199,105	22,090,181	-	22,090,181	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 services pmts	No reserve requirement
401	Coveleski Stadium Capital	814	715	99	-	99	100%	✓		No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	57,647	-	57,647	-	57,647	100%	✓	Property tax distribution received in June & Dec	No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	542,212	-	542,212	-	542,212	100%	✓		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

November 30, 2021

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget		Notes	Cash Reserve Policy
410	Urban Development Action Grant	27,173	-	27,173	-	27,173	100%	✓		No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	1,890,314	328,953	1,561,361	-	1,561,361	100%	✓		No reserve requirement - Capital fund - spend down to zero
413	Professional Sports Convention Development Area	509,462	655,000	(145,538)	-	(145,538)	100%	✓		No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	100,086	84,371	15,715	-	15,715	100%	✓		No reserve requirement
422	TIF - West Washington	1,296,730	246,929	1,049,801	-	1,049,801	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
429	TIF - River East Development Area (NE Dev)	7,581,319	2,253,343	5,327,976	-	5,327,976	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
430	TIF - Southside Development Area #1	13,248,362	1,701,671	11,546,691	-	11,546,691	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
435	TIF - Douglas Road	78,998	1,308	77,690	-	77,690	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
436	TIF - River East Residential Area (NE Res)	2,621,943	-	2,621,943	-	2,621,943	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
439	Certified Technology Park	11,141	-	11,141	-	11,141	100%	✓		No reserve requirement
450	Palais Royale Historic Preservation	92,731	-	92,731	-	92,731	100%	✓		No reserve requirement
451	2018 Fire Station #9 Bond Capital	315,978	-	315,978	-	315,978	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,432,376	2,195,506	236,870	-	236,870	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	410,248	-	410,248	-	410,248	100%	✓		No reserve requirement
455	2021 Infrastructure Bond Capital	5,634,108	2,653,753	2,980,354	-	2,980,354	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
471	2017 Parks Bond Capital	4,408,410	2,713,637	1,694,772	-	1,694,772	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
611	Solid Waste Capital	779,159	779,135	24	-	24	100%	✓	Receives transfers from Fund 610 as needed	No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	9,447,029	1,133,740	8,313,289	-	8,313,289	100%	✓		No reserve requirement - Capital fund - spend down to zero
642	Sewage Works Capital	15,119,718	4,417,106	10,702,612	-	10,702,612	100%	✓	Receives transfers from Fund 641 as needed	No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Conservation Debt Svc	152,901	-	152,901	-	152,901	100%	✓		No reserve requirement
705	Police K-9 Unit	2,434	-	2,434	-	2,434	100%	✓		No reserve requirement
750	Equipment/Vehicle Leasing	347,696	-	347,696	-	347,696	100%	✓		No reserve requirement - Capital lease fund - spend down to zero
754	Industrial Revolving Fund	3,902,045	6,922	3,895,123	-	3,895,123	100%	✓		No City reserve requirement; there are program requirements
759	2017 Eddy Street Commons Bond Capital	25,763	-	25,763	-	25,763	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
No Reserve Requirement Total		\$ 139,782,244	\$ 34,645,549	\$ 105,136,695	\$ -	\$ 105,136,695				
Total Funds		\$ 347,938,340	\$ 52,768,821	\$ 295,169,519	\$ 126,176,526	\$ 168,992,993				

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
City Controlled Funds						
101 General Fund	71,568,145	2,296,471	53,253,671	52,627,227	18,314,474	74%
Special Revenue Funds						
102 Rainy Day	146,696	1,855	60,234	86,792	86,462	41%
201 Parks & Recreation	16,293,916	173,034	11,244,133	10,797,005	5,049,783	69%
202 Motor Vehicle Highway	7,867,287	505,087	7,485,536	9,466,884	381,751	95%
209 Studebaker-Oliver Revitalizing Grants	4,088	119	4,071	106,512	17	100%
210 Economic Development State Grants	647,555	8,651	61,559	72,694	585,996	10%
211 Department of Community Investment (DCI)	3,035,581	24,495	1,569,392	3,117,000	1,466,189	52%
212 Dept of Community Investment Grants	8,976,541	50,639	2,219,739	2,254,766	6,756,802	25%
216 Police State Seizures	22,117	29	29,857	6,446	(7,740)	135%
217 Gift, Donation, Bequest	619,966	651	475,779	606,562	144,187	77%
218 Police Curfew Violations	1,158	2	77	873	1,081	7%
219 Unsafe Building	123,032	1,181	36,814	52,265	86,218	30%
220 Law Enforcement Continuing Education	262,907	56,992	309,210	238,979	(46,303)	118%
221 Rental Units Regulation	342,217	260	7,257	330,538	334,960	2%
227 Loss Recovery	5,536	70	2,369	4,751	3,167	43%
230 Code Enforcement Fund	4,235,500	268,955	2,612,221	4,011,937	1,623,279	62%
249 Local Income Tax - Public Safety	9,424,386	758,561	8,657,492	9,003,486	766,894	92%
251 Local Road & Street	2,310,992	343,994	2,452,020	1,772,619	(141,028)	106%
257 LOIT Special Distribution	2,940	42	2,883	145,173	57	98%
258 Human Rights Federal Grant	147,425	20,628	171,899	176,795	(24,474)	117%
263 American Rescue Plan	29,520,024	5,022	29,526,201	-	(6,177)	100%
264 COVID-19 Response	4,017,368	29,052	1,421,257	4,946,944	2,596,111	35%
265 Local Road & Bridge Grant	2,145,182	84	1,586,800	2,211,716	558,382	74%
266 MVH Restricted Fund	3,050,287	186,596	2,861,647	2,639,094	188,641	94%
273 Morris PAC / Palais Royale Marketing	6,078	263	5,909	2,946	169	97%
274 Morris PAC Self-Promotion	66,737	6,911	21,115	39,220	45,622	32%
280 Police Block Grants	56	1	23	33	33	41%
289 Haz-Mat	10,376	5	155	224	10,221	1%
291 Indiana River Rescue	95,192	17,558	95,619	56,032	(427)	100%
292 Police Grants	-	-	-	-	-	0%
294 Regional Police Academy	28,000	25	20,392	10,372	7,608	73%
295 COPS MORE Grant	109,415	2,657	110,330	188,322	(915)	101%
299 Police Federal Drug Enforcement	58,802	9	58,102	707	700	99%
404 Local Income Tax - Certified Shares	15,329,008	1,078,999	14,332,581	15,409,138	996,427	93%
408 Local Income Tax - Economic Development	14,521,586	1,053,107	13,077,813	13,051,627	1,443,773	90%
410 Urban Development Action Grant	22,568	5	18,440	18,781	4,128	82%
655 Project ReLeaf	454,831	37,800	430,803	412,450	24,028	95%
705 Police K-9 Unit	25	0	13	19	12	54%
730 City Cemetery	160	5	167	239	(7)	104%
731 Bowman Cemetery	6,392	81	2,625	3,763	3,767	41%
754 Industrial Revolving Fund	7,933,001	25,445	2,482,897	226,463	5,450,104	31%
Total Special Revenue Funds	131,844,928	4,658,870	103,455,433	81,470,170	28,389,498	78%
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	20	365,908	367,349	42,358	90%
752 South Bend Redevelopment Authority	2,870,500	3	2,866,066	2,872,846	4,434	100%
755 South Bend Building Corporation	11,428,022	2	11,424,079	2,648,471	3,943	100%
756 2015 Smart Streets Bond Debt Service	1,719,500	7	1,716,084	1,716,862	3,416	100%
757 2015 Parks Bond Debt Service	378,007	31,192	344,840	346,187	33,167	91%
760 2017 Eddy Street Commons Bond Debt Service	1,921,979	16	1,916,149	1,392,234	5,830	100%
Total Debt Service Funds	20,223,031	31,239	19,633,911	10,316,078	589,120	97%

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
Capital Funds						
287	Fire Department Capital	2,134,964	309	1,966,112	4,035,741	168,852 92%
401	Coveleski Stadium Capital	30,351	1	58	136	30,293 0%
406	Cumulative Capital Development	447,997	28	282,521	258,636	165,476 63%
407	Cumulative Capital Improvement	258,606	96	105,714	130,860	152,892 41%
412	Major Moves Construction	552,495	33,439	586,971	510,173	(34,476) 106%
413	Professional Sports Convention Development Area	850,000	288,721	509,462	-	340,538 60%
416	Morris Performing Arts Center Capital	67,175	6,886	20,869	216,947	46,306 31%
450	Palais Royale Historic Preservation	8,450	1,795	11,820	4,480	(3,370) 140%
451	2018 Fire Station #9 Bond Capital	1,550	54	1,745	2,768	(195) 113%
453	2018 Zoo Bond Capital	-	-	-	293	- 0%
455	2021 Infrastructure Bond Capital	8,619,026	1,141	8,620,255	-	(1,229) 100%
471	2017 Parks Bond Capital	30,000	752	29,902	68,016	98 100%
750	Equipment/Vehicle Leasing	20	1	16	680	4 80%
759	2017 Eddy Street Commons Bond Capital	1	0	1	306,537	- 120%
	Total Capital Funds	13,000,635	333,223	12,135,445	5,535,267	865,189 93%
Enterprise Funds						
288	Emergency Medical Services Operating	-	-	-	11,113	- 0%
600	Consolidated Building Fund	1,804,527	141,928	1,409,425	1,238,747	395,102 78%
601	Parking Garages	971,568	46,804	845,767	824,198	125,801 87%
610	Solid Waste Operations	7,053,290	509,867	7,168,221	5,297,070	(114,931) 102%
611	Solid Waste Capital	1,823,548	128,669	1,626,268	1,355,148	197,280 89%
620	Water Works Operations	20,808,207	1,576,882	19,810,784	19,855,515	997,423 95%
622	Water Works Capital	3,642,877	286,090	3,319,374	3,830,710	323,503 91%
624	Water Works Customer Deposit	17,381	217	7,042	10,369	10,339 41%
625	Water Works Sinking (Debt Service)	1,535,817	126,141	1,387,987	1,124,610	147,830 90%
626	Water Works Bond Reserve	20,000	237	7,700	11,487	12,300 38%
629	Water Works Operations & Maintenance Reserve	41,884	495	16,138	40,390	25,746 39%
640	Sewer Repair Insurance	673,403	56,093	651,870	631,355	21,533 97%
641	Sewage Works Operations	38,514,286	3,150,225	36,917,771	34,442,987	1,596,515 96%
642	Sewage Works Capital	6,272,792	497,705	6,099,108	8,595,345	173,684 97%
643	Sewage Works Operations & Maintenance Reserve	75,112	944	30,756	44,667	44,356 41%
649	Sewage Sinking (Debt Service)	23,799,968	642,245	23,163,052	13,893,851	636,916 97%
653	Sewage Debt Service Reserve	1,574,210	-	1,509,481	20,868	64,729 96%
654	Sewage Works Customer Deposit	5,578	147	4,134	4,217	1,444 74%
667	Storm Sewer Fund	1,095,169	86,541	1,053,020	955,651	42,149 96%
670	Century Center Operations	3,461,335	123,508	1,969,217	1,866,932	1,492,118 57%
671	Century Center Capital	200	8	90	1,922	110 45%
	Total Enterprise Funds	113,191,152	7,374,745	106,997,204	94,057,154	6,193,947 95%
Internal Service Funds						
222	Central Services	8,825,750	646,782	6,755,256	6,511,455	2,070,494 77%
224	Central Services Capital	105,050	-	84,157	153,789	20,893 80%
226	Liability Insurance	3,355,570	288,464	3,092,048	4,389,954	263,522 92%
278	Police Take Home Vehicle	13,766	2,858	15,712	10,458	(1,946) 114%
279	IT / Innovation / 311 Call Center	10,216,849	768,243	9,451,123	6,275,592	765,726 93%
711	Self-Funded Employee Benefits	16,929,491	1,468,699	15,840,432	15,017,543	1,089,059 94%
713	Unemployment Compensation	20,754	76,361	94,850	7,437	(74,096) 457%
714	Parental Leave Fund	258,254	18,487	227,207	222,626	31,047 88%
	Total Internal Service Funds	39,725,484	3,269,893	35,560,784	32,588,853	4,164,699 90%
Fiduciary Funds						
701	Fire Pension	4,106,550	189	4,102,815	4,325,201	3,735 100%
702	Police Pension	5,966,089	262	5,956,744	6,057,508	9,345 100%
	Total Fiduciary Funds	10,072,639	451	10,059,559	10,382,709	13,080 100%
	Total City Controlled Funds	399,626,014	17,964,891	341,096,006	286,977,458	58,530,007 85%

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324	TIF - River West Development Area	17,742,134	152,058	12,312,618	14,320,416	5,429,516 69%
422	TIF - West Washington	293,763	225	219,919	139,345	73,844 75%
429	TIF - River East Development Area (NE Dev)	3,268,890	1,299	3,191,341	1,755,820	77,549 98%
430	TIF - Southside Development Area #1	1,908,651	2,255	1,543,661	2,060,476	364,990 81%
435	TIF - Douglas Road	370,150	13	92,028	1,091	278,122 25%
436	TIF - River East Residential Area (NE Res)	5,795,440	446	3,510,446	2,952,036	2,284,994 61%
	Total Tax Increment Financing Funds	29,379,028	156,296	20,870,014	21,229,184	8,509,015 71%
Redevelopment Funds						
433	Redevelopment General	1,179,844	635	1,428,215	1,620,516	(248,371) 121%
439	Certified Technology Park	139	2	62	89	77 44%
452	2018 TIF Park Bond Capital	13,875	418	14,173	27,075	(298) 102%
454	Airport Urban Enterprise Zone	4,209	70	2,266	3,265	1,943 54%
	Total Redevelopment Funds	1,198,067	1,124	1,444,714	1,650,944	(246,649) 121%
Debt Service Funds						
315	Airport 2003 Debt Reserve	40,000	177	5,765	8,373	34,235 14%
328	SBCDA 2003 Debt Reserve	50,000	296	9,638	13,998	40,362 19%
351	2018 TIF Park Bond Debt Service	5,725	176	5,718	8,240	7 100%
352	2019 South Shore Double Tracking Debt Service	1,036,502	0	1,036,503	488,184	(1) 100%
353	2020 TIF Library Bond Debt Service Reserve	15	1	15	326,938	- 100%
	Total Debt Service Funds	1,132,242	650	1,057,639	845,732	74,603 93%
	Total Redevelopment Commission Funds	31,709,337	158,071	23,372,368	23,725,860	8,336,969 74%
	Grand Total	431,335,351	18,122,961	364,468,374	310,703,318	66,866,976 84%

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
City Controlled Funds							
101 General Fund	82,729,285	5,338,542	65,581,351	60,319,450	1,072,368	16,075,566	81%
Special Revenue Funds							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	16,823,270	1,049,097	13,912,659	14,362,921	726,189	2,184,422	87%
202 Motor Vehicle Highway	12,014,810	582,986	9,301,543	7,703,620	1,669,658	1,043,608	91%
209 Studebaker-Oliver Revitalizing Grants	59,671	1,863	69,534	262,319	490	(10,354)	117%
210 Economic Development State Grants	672,694	8,646	61,846	95,592	113,089	497,759	26%
211 Department of Community Investment (DCI)	4,139,650	288,282	3,129,731	2,529,818	231,545	778,374	81%
212 Dept of Community Investment Grants	9,006,825	58,379	2,226,082	2,267,390	4,378,686	2,402,058	73%
216 Police State Seizures	97,043	-	71,043	31,753	-	26,000	73%
217 Gift, Donation, Bequest	861,593	51,085	450,655	418,512	248,879	162,059	81%
218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
219 Unsafe Building	113,805	2,170	104,996	127,810	3,670	5,139	95%
220 Law Enforcement Continuing Education	437,330	22,030	381,362	172,895	38,399	17,569	96%
221 Rental Units Regulation	368,577	10,044	150,187	168,210	46,671	171,719	53%
227 Loss Recovery	69,630	-	69,630	130,370	-	-	100%
230 Code Enforcement Fund	4,325,425	259,426	3,134,840	3,148,055	290,552	900,033	79%
249 Local Income Tax - Public Safety	9,618,013	898,556	8,719,457	7,999,083	-	898,556	91%
251 Local Road & Street	4,829,250	229,219	3,488,524	3,465,525	853,516	487,210	90%
257 LOIT Special Distribution	209,463	-	23,927	48,828	78,851	106,685	49%
258 Human Rights Federal Grant	282,833	15,543	211,752	192,434	4,741	66,340	77%
263 American Rescue Plan	1,500,000	-	-	-	178,200	1,321,800	12%
264 COVID-19 Response	4,175,548	(85,105)	2,928,914	5,844,555	1,123,335	123,299	97%
265 Local Road & Bridge Grant	3,420,585	-	2,482,521	1,691,081	223,243	714,821	79%
266 MVH Restricted Fund	3,425,713	206,977	2,237,812	2,508,731	869,482	318,418	91%
273 Morris PAC / Palais Royale Marketing	29,984	-	5,885	832	4,160	19,939	34%
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	4,529	53,135	19,679	11,889	27,276	70%
292 Police Grants	-	-	-	-	-	-	0%
294 Regional Police Academy	17,250	-	100	3,157	-	17,150	1%
295 COPS MORE Grant	175,151	4,358	83,048	285,026	83,371	8,733	95%
299 Police Federal Drug Enforcement	28,500	-	81,148	31,000	-	(52,648)	285%
404 Local Income Tax - Certified Shares	16,884,396	723,304	9,315,323	12,894,072	4,376,051	3,193,022	81%
408 Local Income Tax - Economic Development	17,233,750	688,438	7,029,691	10,432,279	3,767,006	6,437,053	63%
410 Urban Development Action Grant	24,000	-	24,000	40,000	-	-	100%
655 Project ReLeaf	634,287	57,619	509,092	349,149	955	124,240	80%
705 Police K-9 Unit	-	-	-	-	-	-	0%
730 City Cemetery	-	-	-	-	-	-	0%
731 Bowman Cemetery	-	-	-	-	-	-	0%
754 Industrial Revolving Fund	7,488,560	11,781	2,507,857	87,358	6,922	4,973,781	34%
Total Special Revenue Funds	119,185,907	5,089,226	72,766,296	77,313,155	19,329,549	27,090,061	77%
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	-	406,711	411,096	-	-	100%
752 South Bend Redevelopment Authority	2,858,669	25,763	2,854,869	2,861,813	-	3,800	100%
755 South Bend Building Corporation	12,035,889	1,100	12,033,240	2,629,935	-	2,649	100%
756 2015 Smart Streets Bond Debt Service	1,712,819	-	1,712,469	1,712,694	-	350	100%
757 2015 Parks Bond Debt Service	374,382	-	374,381	381,131	-	1	100%
760 2017 Eddy Street Commons Bond Debt Service	1,710,875	-	1,710,875	1,390,625	-	-	100%
Total Debt Service Funds	20,633,845	26,863	20,627,041	10,901,490	-	6,804	100%

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
Capital Funds							
287	3,896,776	167,231	2,211,616	3,027,819	1,310,503	374,657	90%
401	30,000	-	10,183	14,353	715	19,102	36%
406	397,118	107,261	394,767	535,512	-	2,351	99%
407	262,145	21,845	240,300	235,937	-	21,845	92%
412	747,059	6,691	83,092	889,201	328,953	335,013	55%
413	-	-	-	-	655,000	(655,000)	0%
416	51,625	-	123,880	419,546	84,371	(156,626)	403%
450	35,000	-	-	34,160	-	35,000	0%
451	-	-	-	89,311	-	-	0%
453	-	-	-	121,222	-	-	0%
455	8,601,026	1,886,015	3,812,701	-	2,653,753	2,134,572	75%
471	5,459,738	15,502	1,547,366	3,026,946	2,713,637	1,198,735	78%
750	-	-	-	669,482	-	-	0%
759	25,681	-	-	3,328,966	-	25,681	0%
Total Capital Funds	19,506,168	2,204,545	8,423,905	12,392,454	7,746,934	3,335,330	83%
Enterprise Funds							
288	707,215	-	607,079	1,821,886	-	100,136	86%
600	1,669,946	123,533	1,434,393	1,396,505	106	235,447	86%
601	1,240,895	59,597	543,977	1,507,248	60,491	636,426	49%
610	6,789,740	611,488	6,131,384	5,852,556	75,269	583,088	91%
611	2,198,525	128,665	1,235,235	1,032,069	779,135	184,155	92%
620	22,233,330	1,552,967	18,201,282	18,983,000	823,842	3,208,205	86%
622	6,264,442	120,705	1,472,856	640,418	1,133,740	3,657,847	42%
624	17,381	217	7,042	15,596	-	10,339	41%
625	1,535,817	179	211,464	231,247	-	1,324,353	14%
626	20,000	236	7,696	-	-	12,304	38%
629	41,884	495	16,138	35,243	-	25,746	39%
640	860,002	59,526	646,974	724,394	2,409	210,619	76%
641	46,284,962	3,055,633	36,287,830	38,857,823	3,550,456	6,446,676	86%
642	13,278,180	202,668	4,788,223	3,442,853	4,417,106	4,072,851	69%
643	75,112	944	30,756	67,255	-	44,356	41%
649	23,634,166	5,642,327	8,071,307	6,916,247	-	15,562,859	34%
653	1,749,971	-	1,749,971	322,566	-	-	100%
654	5,578	147	4,134	5,894	-	1,444	74%
667	1,789,594	3,634	331,802	97,113	571,299	886,493	50%
670	4,233,454	218,193	2,653,627	2,372,963	16,805	1,563,021	63%
671	-	-	-	-	-	-	0%
Total Enterprise Funds	134,630,194	11,781,157	84,433,171	84,322,875	11,430,658	38,766,365	71%
Internal Service Funds							
222	8,855,897	621,894	7,460,555	6,515,836	2,484	1,392,858	84%
224	128,212	-	110,378	157,232	-	17,834	86%
226	4,792,282	44,003	3,009,190	3,565,268	277,806	1,505,286	69%
278	50,000	-	270	56,092	-	49,730	1%
279	11,078,601	671,425	8,188,252	7,362,026	1,105,012	1,785,337	84%
711	18,740,402	1,624,147	15,034,522	14,237,436	28,064	3,677,817	80%
713	55,000	14,484	75,134	153,944	-	(20,134)	137%
714	253,846	16,725	168,540	115,299	-	85,306	66%
Total Internal Service Funds	43,954,241	2,992,678	34,046,840	32,163,132	1,413,366	8,494,034	81%
Fiduciary Funds							
701	4,496,259	340,218	3,785,686	3,866,309	-	710,573	84%
702	6,057,740	483,876	5,468,098	5,698,964	-	589,642	90%
Total Fiduciary Funds	10,553,999	824,094	9,253,783	9,565,273	-	1,300,215	88%
Total City Controlled Funds	431,193,639	28,257,104	295,132,387	286,977,830	40,992,876	95,068,375	78%

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*	
Redevelopment Commission Controlled Funds								
Tax Increment Financing Funds								
324	TIF - River West Development Area	28,668,104	326,380	14,048,358	21,470,332	5,199,105	9,420,641	67%
422	TIF - West Washington	358,843	28,098	50,482	150,578	246,929	61,432	83%
429	TIF - River East Development Area (NE Dev)	6,990,413	30,000	1,404,591	5,262,990	2,253,343	3,332,479	52%
430	TIF - Southside Development Area #1	6,643,516	10,393	873,644	206,057	1,701,671	4,068,201	39%
435	TIF - Douglas Road	181,653	-	106,170	96,143	1,308	74,175	59%
436	TIF - River East Residential Area (NE Res)	5,597,031	-	5,566,837	4,358,953	-	30,194	99%
	Total Tax Increment Financing Funds	48,439,560	394,871	22,050,082	31,545,052	9,402,356	16,987,122	65%
Redevelopment Funds								
433	Redevelopment General	1,261,083	2,800	683,349	570,193	178,083	399,650	68%
439	Certified Technology Park	-	-	-	-	-	-	0%
452	2018 TIF Park Bond Capital	2,578,007	25,953	188,982	1,467,829	2,195,506	193,519	92%
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	0%
	Total Redevelopment Funds	3,839,089	28,753	872,332	2,038,022	2,373,589	593,169	85%
Debt Service Funds								
315	Airport 2003 Debt Reserve	40,000	177	5,765	12,607	-	34,235	14%
328	SBCDA 2003 Debt Reserve	50,000	296	9,638	21,076	-	40,362	19%
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
352	2019 South Shore Double Tracking Debt Service	1,027,750	-	1,027,750	517,313	-	-	100%
353	2020 TIF Library Bond Debt Service Reserve	-	-	11	-	-	(11)	0%
	Total Debt Service Funds	1,117,750	473	1,043,164	550,996	-	74,586	93%
	Total Redevelopment Commission Funds	53,396,399	424,097	23,965,577	34,134,070	11,775,944	17,654,877	67%
	Grand Total	484,590,038	28,681,202	319,097,965	321,111,899	52,768,821	112,723,252	77%

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

City of South Bend
Revenue by Type Report

Period Ending: November 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Taxes															
Property Taxes															
Civil City	-	-	-	-	-	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	1,076,071	1,076,071	1,076,071	-	11,836,784	12,912,855	92%
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	1,048,889	1,048,889	1,048,889	-	11,548,431	12,714,514	91%
LIT for Public Safety	757,860	757,860	757,860	757,860	757,860	757,860	757,860	757,860	757,860	757,860	757,860	-	8,336,457	9,094,317	92%
LIT for Redevelopment	92	92	92	92	92	92	92	92	92	92	92	-	1,007	1,099	92%
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	2,882,911	2,882,911	2,882,911	-	32,853,816	35,853,922	92%
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	2,882,911	2,882,911	2,882,911	-	81,677,901	112,930,950	72%
Intergovernmental Revenue															
State Shared Revenue															
Auto Excise Tax	-	-	-	-	-	2,014,998	-	-	-	-	-	-	2,014,998	3,821,272	53%
Commercial Vehicle Tax	-	-	-	-	-	462,171	-	-	-	-	-	-	462,171	840,828	55%
Liquor Excise Tax	-	-	-	-	-	30,773	-	23,542	-	-	-	-	54,315	80,000	68%
Liquor Gallonage Tax	65,691	-	-	61,643	-	-	66,655	-	-	72,686	-	-	266,674	229,407	116%
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	557,686	585,572	547,304	-	5,645,557	5,882,500	96%
Wheel Tax	140,003	110,670	174,810	199,428	237,634	195,094	185,497	207,935	187,195	184,859	-	-	1,823,124	2,000,000	91%
PSCDA Tax	-	-	-	-	-	-	-	-	-	220,741	288,683	-	509,424	850,000	60%
State Pension Subsidy	-	-	-	-	-	5,029,486	-	-	5,022,486	-	-	-	10,051,971	10,051,971	100%
Sub Total	674,076	611,147	696,152	778,553	794,378	8,399,329	807,145	530,344	5,767,367	1,063,857	835,987	-	20,958,336	24,044,312	87%
Local Government Shared Revenue															
Hotel Motel Tax	540,187	-	-	191,500	-	-	318,750	-	-	191,500	-	-	1,241,937	1,255,937	99%
Sub Total	540,187	-	-	191,500	-	-	318,750	-	-	191,500	-	-	1,241,937	1,255,937	99%
Grants															
Federal Grants	33,327	442,874	542,832	1,305,330	29,691,344	464,112	3,224,504	852,107	897,103	1,117,786	702,762	-	39,274,081	51,341,651	76%
State Grants	23,785	-	141,622	22,507	48,650	19,599	82,216	28,554	11,059	19,622	13,873	-	411,487	820,238	50%
Sub Total	57,112	442,874	684,454	1,327,837	29,739,994	483,711	3,306,719	880,661	908,163	1,137,408	716,635	-	39,685,568	52,161,889	76%
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	57,919	100%
State Seized Drug	-	808	3,416	8,888	-	3,965	3,626	-	-	587	-	-	21,289	20,702	103%
Sub Total	-	36,358	3,416	8,888	-	3,965	8,868	56,326	-	587	-	-	118,408	177,171	67%
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	6,675,530	2,393,353	1,552,622	-	62,004,248	77,639,309	80%
Licenses & Permits															
Business															
Business Licenses	12,517	21,063	17,002	13,475	16,156	6,566	4,554	3,377	2,115	2,230	830	-	99,883	105,391	95%
Taxi Cab Licensing	21	55	55	370	870	-	165	55	42	294	784	-	2,711	2,700	100%
Sub Total	12,538	21,118	17,057	13,845	17,026	6,566	4,719	3,432	2,157	2,524	1,614	-	102,594	108,091	95%
Nonbusiness															
Lawn Parking	-	-	-	-	-	589	1,718	2,754	5,823	595	740	-	12,219	10,000	122%
Engineering	3,150	13,280	11,460	17,265	7,725	5,395	18,360	9,800	5,630	22,735	4,520	-	119,320	127,000	94%
Right-of-Way Closures	-	-	250	250	175	575	175	250	25	200	-	-	1,900	3,000	63%
Park Food Sales Permit	-	-	-	-	30	28	-	86	30	-	26	-	201	58	346%
Fire Dept-Building Plan Review	706	1,133	2,656	1,856	2,013	2,229	3,064	3,451	1,793	1,265	2,302	-	22,468	24,000	94%
Building Department	124,091	85,198	129,678	124,315	142,613	138,393	107,590	145,890	134,038	121,539	141,272	-	1,394,616	1,771,452	79%
SBARC - Pet Licenses	2,820	3,055	4,655	5,485	2,745	4,860	4,550	4,095	4,615	2,670	2,065	-	41,615	31,200	133%
Sub Total	130,767	102,666	148,699	149,171	155,301	152,069	135,457	166,326	151,954	149,004	150,925	-	1,592,339	1,966,710	81%
Total Licenses & Permits	143,305	123,784	165,756	163,015	172,326	158,635	140,176	169,758	154,111	151,528	152,539	-	1,694,933	2,074,801	82%

City of South Bend
Revenue by Type Report

Period Ending: November 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
General Government															
Plan Commission Charges	-	350	650	350	500	250	250	300	100	200	200	-	3,150	4,100	77%
Copies of Public Records	-	-	-	-	-	-	-	216	-	137	27	-	380	1,200	32%
Blueprints/Copies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Historic Preserv Certificate of Approval	60	120	180	340	140	200	240	220	260	280	160	-	2,200	1,920	115%
IT Services	-	-	-	-	-	-	47,379	-	-	-	-	-	47,379	47,379	100%
Sub Total	60	470	830	690	640	450	47,869	736	360	617	387	-	53,109	54,599	97%
Public Safety															
Accident Report Copies	5,986	6,349	7,126	7,489	6,463	6,683	5,967	4,382	7,059	7,159	7,080	-	71,742	89,000	81%
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	-	-	40,372	-	2,845	-	204,562	224,670	91%
EMS Special Event Coverage	-	-	-	-	30,990	28,508	-	1,575	(1,500)	-	(2,874)	-	56,699	150,000	38%
Regional Academy Tuition	-	8,400	1,950	7,600	1,500	-	-	75	100	-	-	-	19,625	25,000	79%
River Rescue School Tuition	31,850	-	-	450	-	10,400	2,700	1,300	1,650	26,600	17,500	-	92,450	90,000	103%
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	269,649	197,795	266,203	-	3,176,462	3,000,000	106%
Medicaid Reimbursements	-	-	-	590,368	-	-	-	-	-	-	-	-	590,368	443,000	133%
EMS for County	-	476,340	-	158,780	158,780	158,780	317,560	-	158,780	317,560	-	-	1,746,580	1,837,850	95%
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	6,350	4,381	1,288	-	24,000	10,000	240%
EMS Late Payment Interest	-	1,979	1,191	1,147	586	1,932	742	4,905	778	2,067	-	-	15,327	15,000	102%
Misc Revenue	-	-	-	-	-	-	-	(1,500)	1,500	-	-	-	-	500	0%
Sub Total	277,303	733,603	239,819	1,128,113	566,580	554,120	710,159	489,853	484,738	555,562	292,042	-	6,031,892	6,005,020	100%
Highways & Streets															
Sale of Signs/Materials	-	-	-	-	-	-	276	-	-	-	-	-	276	5,000	6%
Special Events	-	-	-	-	-	-	-	-	-	-	2,965	-	2,965	3,000	99%
Sub Total	-	-	-	-	-	-	276	-	-	-	2,965	-	3,241	8,000	41%
Culture & Recreation															
Morris Performing Arts Center	1,293	-	-	8,004	24,513	144,861	20,353	25,016	72,262	22,715	70,813	-	389,830	835,000	47%
Palais Royale Ballroom	14,903	5,530	21,902	7,256	5,852	9,567	11,147	12,171	11,273	10,139	5,749	-	115,489	150,400	77%
Parks & Recreation	197,197	107,814	228,135	233,107	301,986	379,768	407,208	402,653	301,868	124,809	63,896	-	2,748,440	2,731,450	101%
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	256,521	196,894	113,083	-	1,209,730	2,650,000	46%
Sub Total	228,914	125,460	373,136	293,415	458,446	639,822	553,211	541,064	641,924	354,557	253,541	-	4,463,490	6,396,850	70%
Health - Animal Care & Control															
Pet Impound Reclaim Fee	210	145	405	945	525	610	655	720	565	325	400	-	5,505	6,300	87%
Pet Adoption Fees	1,386	1,707	1,110	2,044	1,044	2,188	1,490	1,659	1,378	1,497	1,662	-	17,165	32,000	54%
Pick Up Fees	40	-	-	50	120	80	143	80	80	80	-	-	673	550	122%
Pet Micro Chipping	300	110	320	580	340	460	300	520	460	290	1,099	-	4,779	3,325	144%
Vet Expenses	190	65	247	630	288	317	369	497	249	100	335	-	3,287	2,025	162%
Pet Euthanasia	20	20	20	20	20	20	20	20	-	-	-	-	120	-	NA
Animal Surrenders	460	280	1,000	880	720	490	760	930	1,040	1,040	740	-	8,340	8,000	104%
Cremation	348	-	51	178	483	43	178	435	-	228	536	-	2,480	525	472%
Rabies Specimen Prep	-	-	60	-	30	60	-	120	30	-	-	-	300	525	57%
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	3,802	3,560	4,772	-	44,371	53,250	83%

City of South Bend
Revenue by Type Report

Period Ending: November 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Other															
DCI Staff Contracts	6,500	485,527	121,664	50,732	54,770	105,275	45,297	46,679	88,514	572,631	7,880	-	1,585,469	1,404,146	113%
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	93,459	65,728	42,155	-	798,085	900,000	89%
Parking-Century Center	1,280	1,125	14,860	3,460	5,355	5,815	4,370	6,640	6,555	2,540	3,655	-	55,655	100,000	56%
Central Services-Internal Customers	498,636	475,798	630,557	540,064	482,750	622,627	561,956	663,868	620,510	543,096	584,736	-	6,224,597	7,931,504	78%
Central Services-External Customers	18,366	29,893	29,647	-	58,183	33,157	34,436	31,108	38,243	28,458	50,279	-	351,768	674,199	52%
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	1,327,050	1,326,921	1,325,018	-	14,674,422	16,298,231	90%
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	2,174,330	2,539,374	2,013,723	-	23,689,997	27,343,080	87%
Sanitation															
Trash Collection/Residential	566,808	444,281	437,845	438,116	438,472	440,593	441,431	442,582	444,380	444,251	444,890	-	4,983,649	4,473,200	111%
Trash Collection/Commercial	12,966	9,090	9,055	9,248	9,259	9,237	9,292	9,314	9,352	9,374	9,506	-	105,692	92,987	114%
Trash Collection/Apt 2 Units	4,648	3,825	3,639	3,777	3,808	3,738	3,785	3,788	3,766	3,792	3,763	-	42,329	44,200	96%
Trash Collection/Apt 3 Units	2,329	1,742	1,706	1,706	1,740	1,818	1,774	1,799	1,785	1,760	1,767	-	19,925	21,100	94%
Trash Collection/Apt 4 Units	2,485	2,166	2,134	2,111	2,104	2,106	2,106	2,139	2,139	2,148	2,165	-	23,804	24,000	99%
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	3,220	1,900	1,560	-	28,238	32,000	88%
Trash Collection/Yard Waste Pickup	-	-	90	130	20	40	310	170	130	(20)	80	-	950	250	380%
Misc/Additional Trash Totes	15,049	(1,344)	(441)	86	(303)	(342)	(178)	(218)	(49)	(269)	(92)	-	11,898	162,000	7%
Misc/Return Trip Customer Error	2,525	1,530	1,730	1,110	880	1,040	1,180	1,200	890	890	680	-	13,655	5,000	273%
Misc/Contamination Fee	-	-	-	10	200	210	620	460	450	10	-	-	1,960	500	392%
Misc/Tote Replacement Fee	400	300	400	250	334	624	718	1,150	1,026	660	190	-	6,052	3,000	202%
Misc/Trash Start Fee	5,104	2,810	3,570	4,100	3,960	5,710	4,290	4,180	4,800	4,340	3,930	-	46,794	48,000	97%
Misc/Yard Waste Totes	-	-	2	35,442	36,624	37,672	38,954	40,879	41,419	41,478	41,297	-	313,767	260,000	121%
Sub Total	632,564	466,256	462,668	499,424	499,208	505,913	507,537	510,804	513,309	510,313	509,737	-	5,617,734	5,506,237	102%
Utilities - Water															
Metered Sales/Residential	899,835	604,003	651,414	621,685	646,183	803,793	785,485	770,000	804,265	691,157	631,726	-	7,909,545	7,994,505	99%
Metered Sales/Commercial	245,452	172,629	187,410	189,675	188,311	205,825	223,460	196,527	209,616	200,918	188,155	-	2,207,978	2,536,515	87%
Metered Sales/Industrial	35,083	18,277	43,275	27,680	29,198	31,816	33,690	33,881	32,872	30,949	27,513	-	344,234	485,540	71%
Metered Sales/Multi Family	131,843	96,662	108,130	106,551	99,960	109,094	109,309	100,853	115,406	97,837	100,479	-	1,176,125	1,211,773	97%
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	12,408	12,308	11,103	-	124,898	131,355	95%
Public Fire Protection	256,006	218,316	216,704	264,338	215,048	118,769	216,270	216,885	216,564	216,007	216,083	-	2,370,990	2,553,185	93%
Private Fire Protection	(2,112)	37,839	38,077	37,978	37,755	37,612	38,151	38,482	37,428	37,934	37,880	-	377,024	480,120	79%
Sales to Public Authorities	39,481	34,170	32,054	28,557	31,920	42,977	48,805	51,065	52,646	47,076	35,041	-	443,792	282,805	157%
Irrigation Sales	14,502	3,152	1,548	8,995	145,954	282,587	301,760	302,453	326,047	226,014	42,279	-	1,655,291	1,354,840	122%
Other Water/Misc Service	18,645	9,884	13,544	14,714	35,316	26,612	23,185	20,857	22,840	31,726	24,164	-	241,487	465,500	52%
Backflow Prevention Insp.	17,675	22,725	20,275	10,125	6,750	13,075	11,050	13,650	15,475	20,425	15,000	-	166,225	159,200	104%
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	375	300	75	-	2,925	5,000	59%
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	88,447	88,385	88,520	-	1,003,587	1,041,115	96%
System Development Fee	444	62,423	3,001	7,703	14,971	5,993	30,788	2,146	5,993	32,498	3,428	-	169,386	210,000	81%
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	1,940,382	1,733,535	1,421,448	-	18,195,328	18,978,653	96%

City of South Bend
Revenue by Type Report

Period Ending: November 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Charges for Services															
Utilities - Sewage															
Metered Sales/Residential	2,306,914	1,744,705	1,735,503	1,713,690	1,719,599	1,756,843	1,756,066	1,703,036	1,720,514	1,458,714	1,677,936	-	19,293,520	19,280,912	100%
Metered Sales/Commercial	722,542	628,267	567,277	602,329	624,001	629,819	661,299	651,803	667,802	500,093	570,805	-	6,826,035	7,285,095	94%
Metered Sales/Industrial	364,003	464,185	406,552	419,021	489,756	419,914	410,283	447,865	425,913	460,008	410,407	-	4,717,907	5,194,000	91%
Metered Sales/Multi Family	297,204	257,940	262,684	254,823	256,118	259,014	256,143	240,759	263,217	238,179	235,197	-	2,821,278	3,031,160	93%
Metered Sales/Institution	32,407	25,676	26,010	25,117	25,884	27,299	28,214	26,460	28,248	26,407	26,633	-	298,356	288,120	104%
Sales to Public Authority	90,872	70,069	76,152	73,872	74,470	93,631	96,638	102,303	109,194	101,345	84,430	-	972,975	1,081,410	90%
Wholesale 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	4,257	2,025	2,013	-	34,790	22,116	157%
Organic Resources	16,991	150	14,556	6,661	5,675	6,884	9,819	7,264	6,474	5,812	9,151	-	89,436	59,780	150%
Laboratory Service Fees	-	15	-	-	160	-	-	-	-	-	-	-	175	1,500	12%
Discharge Permit Fees	3,500	1,750	-	-	2,500	-	-	1,950	2,825	500	500	-	13,525	5,500	246%
System Development Fee	1,069	151,503	10,324	18,568	23,754	14,479	70,126	2,113	13,449	115,468	7,266	-	428,119	294,000	146%
Sewer Repair Insurance	65,905	49,318	48,696	48,653	48,436	48,698	48,724	48,763	48,838	48,790	49,013	-	553,834	579,500	96%
Sewer Repair Deductible	10,271	6,217	11,765	7,149	8,249	7,267	6,700	6,300	8,999	7,052	6,735	-	86,704	65,605	132%
Misc Revenues	-	-	-	-	-	-	-	57	-	-	-	-	57	194,040	0%
UAP Assistance Fee	-	-	-	-	-	9	73,263	73,228	518,796	73,226	-	-	738,522	840,000	88%
UAP Credit (Contra)	-	-	-	-	-	-	-	(30,204)	(29,910)	(208,139)	(29,004)	-	(297,256)	(840,000)	35%
RINS Credits	-	-	-	-	-	-	-	103,455	-	-	-	-	103,455	45,000	230%
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	84,682	85,199	86,265	-	978,132	1,020,677	96%
Organic Resources-Mulch/Compost	35	-	6,946	12,682	13,460	2,827	3,830	3,908	9,336	1,864	5,188	-	60,077	51,940	116%
Clean Air/ReLeaf	51,483	38,089	37,556	37,531	37,588	37,686	37,703	37,728	37,763	37,729	37,741	-	428,596	451,610	95%
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	3,578,342	3,399,843	3,253,502	-	38,173,647	39,525,017	97%
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	9,337,186	9,097,361	7,752,116	-	96,272,809	103,870,706	93%

Fines, Forfeitures, & Fees															
General															
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Bad Checks Fines	11	20	10	12	24	-	24	12	24	-	12	-	149	779	19%
Credit Reports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Court Fees	-	1,344	-	1,322	-	-	-	1,350	100	1,006	50	-	5,171	10,000	52%
Plan Commission Application Fee	250	2,700	1,600	2,400	2,300	1,600	1,400	800	1,000	2,250	1,600	-	17,900	18,480	97%
Zoning Appeals Application Fee	650	125	700	1,425	1,625	1,675	1,720	550	1,150	1,725	800	-	12,145	12,360	98%
Zoning Admin Fees	1,100	750	1,050	1,600	1,300	1,700	1,500	1,850	1,750	1,100	1,850	-	15,550	8,000	194%
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	400	200	250	-	2,250	2,000	113%
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	4,424	6,281	4,562	-	62,074	73,119	85%
Code Enforcement															
Vacant Bldg Registration	-	-	-	-	-	-	-	-	-	-	-	-	-	12,900	0%
Landlord Registration Fee	20	5	-	5	-	-	-	10	5	-	-	-	45	-	NA
Rental Unit Safety Fees	-	-	-	-	750	1,500	-	250	1,000	2,750	250	-	6,500	100,000	7%
Demolition & Boarding	3,098	4,325	4,317	4,378	1,371	2,470	3,264	2,002	1,487	2,187	50	-	28,947	98,200	29%
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	14,502	17,638	6,099	-	198,519	131,000	152%
Ordinance Violation	650	-	2,900	7,600	2,411	2,210	5,225	8,845	2,990	1,750	1,700	-	36,281	48,400	75%
Animal Ordinance Violation	19,610	28,495	(44,295)	2,017	550	1,096	1,577	787	1,049	350	2,392	-	13,629	-	NA
Forfeitures-Civil Penalties	425	1,038	985	10,012	250	2,195	33,866	1,000	440	-	-	-	50,211	121,000	41%
Sub Total	48,690	46,854	(12,058)	39,645	15,333	36,915	81,808	40,463	21,473	24,675	10,491	-	354,288	515,100	69%

City of South Bend
Revenue by Type Report

Period Ending: November 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Fines, Forfeitures, & Fees															
Parking															
Street Parking Fines	2,761	2,432	4,140	6,436	3,815	6,221	4,205	5,540	4,057	4,955	4,680	-	49,243	66,850	74%
Public Safety															
False Alarms Fine	4,173	11,366	3,712	2,023	2,512	4,255	4,607	5,671	3,583	9,592	6,688	-	58,183	100,300	58%
Noise Ordinance	115	95	70	20	2,986	3,074	1,589	6,309	3,195	1,028	1,131	-	19,611	1,000	1961%
Curfew Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Impound Towing Fees	530	620	740	570	610	640	496	680	670	586	460	-	6,602	10,000	66%
Sub Total	4,818	12,081	4,522	2,613	6,108	7,970	6,692	12,660	7,448	11,206	8,278	-	84,395	112,300	75%
Total Fines, Forfeitures, & Fees	58,330	66,506	3,127	57,619	30,655	58,832	98,878	63,525	37,402	47,116	28,012	-	550,001	767,369	72%
Other Income															
Miscellaneous Revenue															
Miscellaneous Revenue	51,848	106,822	37,233	100,461	26,239	24,004	(12,731)	87,197	4,549	997	1,876	-	428,494	549,605	78%
Sale of Scrap Metal	3,876	2,116	3,590	1,476	1,623	3,790	7,591	1,457	1,047	-	3,753	-	30,319	26,490	114%
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	1,750	-	-	-	28,250	7,000	404%
Loan Servicing Fees	8,703	7,908	-	-	-	359	3,000	1,000	1,343	-	5,083	-	27,396	17,000	161%
Sub Total	64,427	116,846	58,826	155,405	27,862	46,155	(2,140)	108,404	8,688	997	10,712	-	596,183	760,163	78%
Bank Account Interest	247,262	74,427	67,151	385,080	47,893	56,887	425,511	64,320	117,798	75,689	54,935	-	1,616,953	2,682,738	60%
Rental of Property	2,047	20,300	20,761	7,063	23,786	10,832	(637)	10,832	-	16,061	5,715	-	116,758	126,103	93%
Donations	548,608	1,502	609,311	994	1,214	388,893	1,406	65,234	2,824,465	76,938	840	-	4,519,405	4,887,786	92%
3rd Party Revenue															
Cable TV Franchise Fees	-	-	162,574	-	169,473	-	-	170,802	-	-	167,912	-	670,761	700,000	96%
Video Franchise Fees	-	-	-	35,160	-	-	-	36,173	-	-	33,682	-	105,016	135,000	78%
Sub Total	-	-	162,574	35,160	169,473	-	-	206,975	-	-	201,594	-	775,777	835,000	93%
Total Other Income	862,344	213,075	918,624	583,702	270,229	502,767	424,140	455,764	2,950,951	169,684	273,796	-	7,625,076	9,291,790	82%
Reimbursements															
Miscellaneous Reimbursements	645	9,160	3,926	(96,588)	5,405	117,425	12,349	21,514	(29,530)	1,222	92,386	-	137,915	63,117	219%
Insurance Claim	-	-	-	-	-	-	-	-	1,066	-	208	-	1,274	40,000	3%
IT Services	6,471	6,377	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	-	71,083	77,647	92%
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	75	18,773	713	-	29,176	-	NA
Salary/Overtime Reimb	2,574	9,900	8,421	3,140	9,489	46,731	22,400	24,180	25,766	2,661	15,541	-	170,801	387,000	44%
Diesel Tax Rebate	-	-	-	-	-	-	-	14,166	-	-	-	-	14,166	50,000	28%
Pharmacy Rebates	-	340,848	31,192	30,441	198,970	-	30,861	155,732	30,831	30,921	85,691	-	935,487	632,311	148%
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	34,679	60,048	201,009	-	1,452,885	1,343,968	108%

City of South Bend
Revenue by Type Report

Period Ending: November 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Other Sources															
Interfund Transfers & Fixed Cost Allocations															
Interfund Transfers In	6,435,249	3,433,527	3,548,093	3,444,470	11,274,105	3,459,807	7,594,624	2,993,020	7,417,431	2,735,212	2,561,450	-	54,896,989	62,903,753	87%
PILOT	512,861	512,860	512,860	512,860	512,860	512,860	512,860	512,860	512,860	512,860	512,860	-	5,641,461	6,154,321	92%
Administration Cost Allocation	696,661	696,674	696,674	696,674	696,674	696,674	696,674	696,674	696,674	696,674	696,674	-	7,663,401	8,360,075	92%
IT Cost Allocation	760,815	760,821	760,821	760,821	760,821	760,821	760,821	760,821	760,821	760,821	760,821	-	8,369,025	9,129,846	92%
Liability Insurance Allocation	272,054	272,086	272,086	272,086	272,086	272,086	272,086	272,086	272,086	272,086	272,086	-	2,992,914	3,265,000	92%
Payroll Cost Allocation	206,352	206,348	206,348	206,348	206,348	206,348	206,348	206,348	206,348	206,348	206,348	-	2,269,832	2,476,180	92%
Facilities Management Allocation	10,818	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	-	118,788	129,585	92%
Utility Customer Service Mgmt Allocatio	147,022	147,019	147,019	147,019	147,019	147,019	147,019	147,019	147,019	147,019	147,019	-	1,617,212	1,764,231	92%
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	10,024,036	5,341,817	5,168,055	-	83,569,622	94,182,991	89%
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	900	-	-	-	29,999	120,000	25%
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Sub Total	1,000	24,993	-	-	-	-	-	180,771	900	-	-	-	207,665	143,000	145%
Issuance of Debt															
Capital Lease Proceeds	-	-	-	-	-	900,928	-	-	3,691,270	-	-	-	4,592,198	4,592,198	100%
Bond Proceeds	-	-	-	76,100	7,533,900	-	-	-	12,450,000	-	-	-	20,060,000	20,060,000	100%
Premium on Bonds	-	-	-	-	1,250,022	-	-	-	1,889,893	-	-	-	3,139,916	3,139,915	100%
Sub Total	-	-	-	76,100	8,783,922	900,928	-	-	18,031,163	-	-	-	27,792,114	27,792,113	100%
Refunds															
Refunds	273	3,622	5,874	60,359	13,007	(6,469)	259	23,644	54,499	45	11,983	-	167,097	77,643	215%
Specific Stop Loss	-	-	-	133,739	3,884	58,968	11,801	6,705	26,060	104,922	78,966	-	425,044	208,391	204%
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	80,559	104,966	90,949	-	602,836	296,729	203%
Other															
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Interfund Loan - Principal Income	6,000	211,261	-	6,000	-	250,000	6,000	215,776	-	6,000	-	-	701,037	701,038	100%
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	5,796	7,020	2,819	-	37,174	31,996	116%
Other Loan - Interest Income	-	-	-	417	97,760	1,631	33,511	31,065	17,772	13,495	18,132	-	213,783	202,300	106%
Sub Total	6,429	252,595	611	9,339	98,202	256,506	44,772	278,797	23,568	26,515	20,951	-	1,018,285	1,001,625	102%
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	28,160,226	5,473,299	5,279,956	-	113,190,522	123,416,458	92%
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	50,232,996	20,275,300	18,122,961	-	364,468,374	431,335,351	84%

City of South Bend
Expenditures by Activity

Period Ending: November 30, 2021

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	76,000	107,996	78,582	-	884,912	1,006,485	88%
Community Initiatives	101	14,825	28,771	350,437	34,534	87,780	48,869	24,441	34,441	87,348	34,539	86,941	-	832,925	1,290,881	65%
Community Police Review Office	101	-	-	-	-	-	2,701	6,452	7,722	10,331	-	-	-	27,206	123,530	22%
Clerk	101	52,635	54,274	45,970	59,562	48,108	42,266	50,129	47,309	49,721	70,281	54,818	-	575,073	668,839	86%
Common Council	101	27,616	55,413	34,572	51,579	54,178	71,361	37,259	38,859	46,819	54,469	38,510	-	510,635	737,921	69%
General City	101	-	-	43,000	-	-	-	-	-	1,500,055	27,832	-	-	1,570,887	8,343,000	19%
Controller' Office	101	162,116	161,321	180,742	214,656	153,328	196,526	162,139	163,319	170,430	220,218	153,586	-	1,938,380	2,312,238	84%
Human Resources	101	55,358	49,024	54,884	74,531	44,468	49,532	49,703	48,190	48,428	64,958	48,807	-	587,883	731,634	80%
Diversity & Inclusion	101	31,137	32,682	29,936	44,969	43,126	40,624	41,114	39,929	38,662	66,036	38,880	-	447,094	700,014	64%
Human Rights	101	19,745	22,471	21,853	25,909	18,181	20,164	27,419	25,438	26,622	33,597	25,375	-	266,773	438,995	61%
Legal	101	118,717	115,419	123,427	152,534	123,126	98,063	94,476	97,525	101,670	139,229	103,527	-	1,267,712	1,559,166	81%
Sub Total		555,364	584,810	960,050	756,581	646,849	644,801	574,213	582,548	2,156,084	819,155	629,025	-	8,909,480	17,912,703	50%
Public Works																
Engineering	101	262,290	251,902	235,407	311,482	229,537	228,693	236,927	228,200	246,683	339,572	256,815	-	2,827,507	3,516,584	80%
Office of Sustainability	101	1,677	1,679	1,679	4,679	1,679	6,080	10,357	10,357	10,806	17,528	10,650	-	77,172	228,636	34%
AmeriCorps Grant Program	101	22,699	22,800	22,938	32,103	24,899	20,446	23,698	18,641	10,839	21,494	456	-	221,013	429,324	51%
Sub Total		286,666	276,380	260,024	348,264	256,114	255,219	270,983	257,199	268,328	378,595	267,921	-	3,125,692	4,174,544	75%
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	2,323,888	3,265,739	2,309,692	-	27,302,996	30,709,243	89%
Crime Lab	101	54,445	56,520	50,186	62,916	51,419	50,673	53,020	46,326	48,395	68,666	43,505	-	586,071	801,287	73%
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	2,079,326	2,882,624	1,887,642	-	23,833,732	26,649,821	89%
EMS	101	64,246	63,033	54,728	60,370	53,689	49,322	50,303	50,432	52,628	55,295	84,589	-	638,636	816,358	78%
Fire Training Center	101	2,553	-	2,364	794	2,894	806	2,181	2,248	2,214	1,883	12,008	-	29,944	51,000	59%
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	4,506,451	6,274,208	4,337,436	-	52,391,378	59,027,708	89%
Arts & Culture																
Morris Performing Arts Center	101	76,560	68,405	81,945	108,769	82,116	95,687	96,163	87,945	104,118	122,258	93,050	-	1,017,016	1,388,573	73%
Palais Royale Ballroom	101	17,172	9,582	13,544	13,554	9,912	15,653	10,321	9,916	16,999	10,021	11,111	-	137,784	225,756	61%
Sub Total		93,731	77,987	95,489	122,323	92,028	111,340	106,483	97,861	121,117	132,279	104,161	-	1,154,800	1,614,330	72%
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	7,051,980	7,604,237	5,338,542	-	65,581,351	82,729,285	79%
Venues, Parks & Arts																
Parks & Recreation																
Park Administration	201	137,889	120,770	112,863	131,681	128,165	125,313	127,753	123,940	122,997	147,680	124,847	-	1,403,898	1,601,596	88%
Park Maintenance	201	547,125	484,603	510,762	737,946	558,862	595,042	637,759	591,969	531,871	809,228	495,313	-	6,500,481	7,177,885	91%
Golf Courses	201	106,682	75,818	173,233	153,247	188,450	171,785	151,736	152,651	141,835	215,609	89,966	-	1,621,012	1,566,045	104%
Recreation	201	288,470	161,421	170,904	201,063	217,160	277,678	278,300	264,073	182,436	209,916	235,719	-	2,487,140	2,954,292	84%
Development & Promotions	201	66,132	62,736	73,805	100,835	77,530	43,967	84,708	88,631	83,911	102,805	66,438	-	851,497	1,134,983	75%
Park Projects & Capital	201	9,616	99,009	469	688	29,778	26,923	63,711	59,222	15,611	755	36,650	-	342,430	1,681,504	20%
Potawatomi Zoo	201	350,161	164	164	350,164	164	164	164	164	164	164	164	-	701,801	701,965	100%
Park Debt	201	-	-	-	4,400	-	-	-	-	-	-	-	-	4,400	5,000	88%
Morris Palais Marketing	273	-	-	-	-	832	1,664	832	832	832	893	-	-	5,885	29,984	20%
Morris PAC Self-Promotion	274	-	-	-	-	-	-	-	-	-	-	-	-	-	115,000	0%
Coveleski Stadium Capital	401	-	-	-	-	-	3,533	-	-	-	6,650	-	-	10,183	30,000	34%
Professional Sports Convention Dev. Area	413	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Morris PAC Improvement	416	-	-	-	-	-	81,702	4,242	30,880	7,056	-	-	-	123,880	51,625	240%
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	1,086,714	1,493,700	1,049,097	-	14,052,607	17,084,879	82%
Parking Garages																
Parking Enforcement	601	332	330	330	310	330	330	330	330	330	380	330	-	3,662	14,067	26%
Parking General Operations	601	78,489	7,229	9,626	7,659	12,846	7,541	7,257	7,257	7,257	96,139	32,195	-	273,497	627,452	44%
Main Street Garage	601	6,826	9,655	5,620	20,814	19,580	9,558	2,661	5,119	9,216	4,910	7,934	-	101,893	227,388	45%
Leighton Plaza Garage	601	11,792	10,486	7,574	12,867	7,740	10,069	6,845	5,772	10,434	5,911	11,935	-	101,425	190,798	53%
Wayne Street Garage	601	6,499	6,695	5,564	7,477	5,333	5,415	2,056	3,585	10,041	3,631	7,204	-	63,499	181,190	35%
Eddy St Commons Garage	601	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		103,939	34,395	28,714	49,126	45,830	32,913	19,149	22,064	37,278	110,972	59,597	-	543,977	1,240,895	44%

City of South Bend
Expenditures by Activity

Period Ending: November 30, 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	337,999	369,241	218,193	-	2,653,627	4,233,454	63%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Century Center Energy Saving	672	-	-	-	203,185	-	-	-	-	-	203,526	-	-	406,711	406,711	100%
Sub Total		185,124	199,434	202,628	442,857	215,221	214,667	247,904	223,544	337,999	572,767	218,193	-	3,060,338	4,640,165	66%
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	1,461,991	2,177,439	1,326,887	-	17,656,923	22,965,939	77%
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	33,167	16,357	22,030	-	381,362	437,330	87%
Public Safety Local Income Tax - Police	249	347,023	306,344	323,476	488,923	403,183	431,690	406,390	399,632	438,004	395,199	398,848	-	4,338,712	4,737,560	92%
Police Take Home Vehicle	278	-	-	165	105	-	-	-	-	-	-	-	-	270	50,000	1%
Police Block Grant	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Grants	292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Academy	294	-	-	-	-	-	-	-	-	-	100	-	-	100	17,250	1%
COPS More Grants	295	-	-	8,625	25,273	10,696	20,084	-	12,300	1,313	400	4,358	-	83,048	175,151	47%
Drug Enforcement	299	-	-	-	-	-	-	-	-	81,148	-	-	-	81,148	28,500	285%
K-9 Unit	705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		514,331	389,678	348,995	542,847	417,408	493,672	421,587	436,242	553,631	412,055	425,236	-	4,955,683	5,543,834	89%
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	387,617	379,357	499,708	-	4,380,745	4,880,453	90%
Fire Department Capital	287	561,345	-	48,125	4,750	167,231	100,364	553,270	608,300	-	1,000	167,231	-	2,211,616	3,896,776	57%
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	3,949	1,305	4,529	-	53,135	92,300	58%
Sub Total		1,495,479	309,662	364,767	506,862	575,633	553,875	969,602	1,032,000	391,566	381,662	671,468	-	7,252,575	9,586,744	76%
Total Public Safety		2,009,810	699,340	713,762	1,049,709	993,041	1,047,547	1,391,189	1,468,242	945,197	793,717	1,096,704	-	12,208,258	15,130,578	81%
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	418,431	728,080	582,986	-	9,301,543	12,014,810	77%
Local Road & Street	251	369,450	249,783	313,567	261,492	492,375	265,188	265,191	223,088	496,607	322,564	229,219	-	3,488,524	4,829,250	72%
LOIT 2016 Special Distribution	257	-	23,927	-	-	-	-	-	-	-	-	-	-	23,927	209,463	11%
Local Road & Bridge Grant	265	778,207	-	360,033	-	-	-	-	-	1,344,281	-	-	-	2,482,521	3,420,585	73%
MVH Restricted Fund	266	31,279	143,527	81,664	127,160	53,233	408,216	567,769	271,682	297,238	49,068	206,977	-	2,237,812	3,425,713	65%
Major Moves	412	6,587	922	-	31,089	-	16,227	1,071	-	20,505	-	6,691	-	83,092	747,059	11%
Project Rel.eaf	655	45,025	45,026	44,816	44,761	45,155	44,913	44,965	44,990	45,154	46,668	57,619	-	509,092	634,287	80%
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	2,622,215	1,146,380	1,083,492	-	18,126,513	25,281,167	72%
Solid Waste																
Solid Waste Operations	610	412,061	350,113	736,836	591,302	551,143	673,449	599,451	544,923	505,712	554,906	611,488	-	6,131,384	6,789,740	90%
Solid Waste Capital	611	161,823	147,604	-	76,259	128,665	-	161,823	-	354,135	76,259	128,665	-	1,235,235	2,198,525	56%
Sub Total		573,884	497,717	736,836	667,561	679,808	673,449	761,274	544,923	859,847	631,165	740,154	-	7,366,618	8,988,265	82%
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	1,718,946	1,702,206	1,552,967	-	18,201,282	22,233,330	82%
Water Works Capital	622	128,880	6,134	73,444	42,292	30,128	281,627	155,390	102,613	276,771	254,873	120,705	-	1,472,856	6,264,442	24%
Water Works Deposit	624	1,138	360	327	1,899	240	252	1,603	250	462	294	217	-	7,042	17,381	41%
Water Works Sinking (Debt Service)	625	2	36	65	1,068	95	208,188	693	633	291	214	179	-	211,464	1,535,817	14%
Water Works Bond Reserve	626	1,251	392	357	2,074	262	275	1,751	273	504	321	236	-	7,696	20,000	38%
Water Works Oper & Maint Reserve	629	2,624	822	749	4,349	549	577	3,671	573	1,057	672	495	-	16,138	41,884	39%
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	1,998,031	1,958,580	1,674,800	-	19,916,479	30,112,854	66%

City of South Bend
Expenditures by Activity

Period Ending: November 30, 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	38,787	40,362	59,526	-	646,974	860,002	75%
Sewer Division	641	638,176	461,187	407,204	1,661,137	384,570	431,588	436,438	438,057	448,073	552,430	385,558	-	6,244,417	8,765,680	71%
Concrete Crew	641	40,163	41,072	40,058	43,078	33,127	32,091	47,213	40,506	36,176	39,721	32,859	-	426,065	514,138	83%
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	2,638,456	2,784,600	2,495,465	-	28,361,520	35,487,470	80%
Organic Resources	641	181,923	144,899	89,810	138,436	65,050	72,867	180,541	90,170	66,369	84,012	141,751	-	1,255,828	1,517,674	83%
Sewage Works Capital	642	38,486	-	-	332,694	1,071,582	528,119	933,409	1,168,615	484,308	28,341	202,668	-	4,788,223	13,278,180	36%
Sewage Works Oper & Maint Reserve	643	5,000	1,566	1,428	8,289	1,047	1,099	6,995	1,092	2,015	1,281	944	-	30,756	75,112	41%
Sewage Works Sinking (Debt Service)	649	-	-	-	1,850	756,833	-	-	-	1,670,297	-	5,642,327	-	8,071,307	23,634,166	34%
Sewage Works Debt Service Reserve	653	-	-	-	-	-	-	-	-	1,749,971	-	-	-	1,749,971	1,749,971	100%
Sewage Works Customer Deposit	654	585	187	183	1,095	142	152	990	159	301	194	147	-	4,134	5,578	74%
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	7,134,752	3,530,941	8,961,246	-	51,579,195	85,887,971	60%
Storm Water Fees																
Storm Sewer Fund	667	23,535	42,547	74,799	2,402	10,528	149,669	6,398	3,434	13,536	1,320	3,634	-	331,802	1,789,594	19%
Sub Total		23,535	42,547	74,799	2,402	10,528	149,669	6,398	3,434	13,536	1,320	3,634	-	331,802	1,789,594	19%
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	12,628,381	7,268,385	12,463,325	-	97,320,608	152,059,851	64%
Department of Community Investment																
Studebaker/Oliver Revitalizing Grant	209	9,540	4,200	6,794	21,159	7,805	4,133	-	3,973	2,030	8,039	1,863	-	69,534	59,671	117%
Economic Development State Grants	210	-	-	18,003	-	-	18,003	14,216	1,482	1,409	88	8,646	-	61,846	672,694	9%
DCI Operating	211	257,023	258,754	310,110	355,536	251,364	263,979	263,735	265,041	262,730	353,177	288,282	-	3,129,731	4,139,650	76%
DCI Grants	212	164,339	190,486	53,005	177,225	143,633	161,071	239,840	112,255	326,684	599,164	58,379	-	2,226,082	9,006,825	25%
Unsafe Building	219	11,653	940	560	910	3,590	14,429	63,814	1,100	990	4,840	2,170	-	104,996	113,805	92%
Rental Units Regulation	221	14,919	14,919	14,920	20,781	14,921	15,493	10,220	10,014	10,014	13,943	10,044	-	150,187	368,577	41%
Neighborhood Code Enforcement	230	190,533	148,755	149,130	241,049	156,817	146,300	176,008	156,586	144,044	186,629	148,843	-	1,844,695	2,723,743	68%
Animal Resource Center	230	46,225	42,467	35,120	41,771	28,595	42,628	18,284	36,273	33,129	41,396	35,012	-	400,900	568,212	71%
NEAT Crew	230	68,401	79,080	75,733	92,562	76,424	94,585	77,049	80,861	80,775	88,206	75,572	-	889,245	1,033,471	86%
UDAG	410	6,000	-	-	6,000	-	-	6,000	-	-	6,000	-	-	24,000	24,000	100%
Building Dept Operations	600	145,412	125,164	159,575	140,902	114,362	108,913	130,287	109,968	113,628	162,651	123,533	-	1,434,393	1,669,946	86%
Industrial Revolving Fund	754	11,287	199,126	141,967	612,661	3,809	12,762	304,778	1,025,490	11,735	172,461	11,781	-	2,507,857	7,488,560	33%
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	987,169	1,636,593	764,123	-	12,843,466	27,869,153	46%
Liability Insurance																
Safety & Risk Management	226	2,348	1,915	5,354	1,802	1,832	2,502	2,307	1,802	1,805	3,817	2,927	-	28,409	67,374	42%
Business Insurance	226	26,242	-	41,575	4,708	24,632	-	911,010	24,450	107,582	-	-	-	1,140,200	900,900	127%
Liability Insurance	226	43,831	15,444	82,161	16,476	29,573	16,181	72,713	84,055	13,259	47,059	20,352	-	441,105	1,989,041	22%
Workers Compensation	226	57,343	99,567	78,221	218,172	44,574	523,884	101,592	68	58,371	172,693	20,724	-	1,375,209	1,794,647	77%
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	181,017	223,570	44,003	-	3,009,190	4,792,282	63%
Central Services																
Equipment Services	222	520,271	494,784	773,734	681,423	530,934	630,522	690,170	699,672	700,745	647,286	583,405	-	6,952,945	8,220,259	85%
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	14,088	18,914	14,127	-	193,527	268,992	72%
Building Maintenance	222	15,837	16,627	11,362	18,901	15,670	16,506	16,074	16,702	15,905	21,492	12,988	-	178,063	206,275	86%
Facilities Management	222	11,458	11,691	11,938	14,602	11,921	11,477	11,374	11,374	11,599	14,707	11,374	-	133,515	157,031	85%
Central Services Capital	224	-	7,500	72,763	4,245	-	16,396	-	-	3,598	5,876	-	-	110,378	128,212	86%
Total Central Services		567,844	557,014	893,523	740,861	572,602	689,012	731,697	742,278	745,934	708,276	621,894	-	7,570,933	8,984,109	84%

City of South Bend
Expenditures by Activity

Period Ending: November 30, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Capital & Debt Service Funds																
2017 Park Bond Debt Service	312	580,058	-	-	-	-	-	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	887,142	990,631	723,304	-	9,315,323	16,884,396	55%
Cumulative Capital Development	406	28,103	26,958	-	48,541	107,261	-	28,103	-	-	48,541	107,261	-	394,767	397,118	99%
Cumulative Capital Improvement	407	21,850	21,845	21,845	21,845	21,845	21,845	21,845	21,845	21,845	21,845	21,845	-	240,300	262,145	92%
Local Income Tax - Economic Develop.	408	695,459	225,194	603,839	607,183	550,648	629,882	1,060,540	514,959	847,508	606,042	688,438	-	7,029,691	17,233,750	41%
2018 Fire Station #9 Bond Capital	451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2021 Infrastructure Bond Capital	455	-	-	-	-	141,172	4,800	657,679	649,900	263,114	210,022	1,886,015	-	3,812,701	8,601,026	44%
2017 Park Bond Capital	471	66,580	6,346	285,005	110,416	305,936	14,716	164,495	336,513	168,596	73,261	15,502	-	1,547,366	5,459,738	28%
Equipment / Vehicle Leasing	750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Redevelopment Authority Debt Service	752	-	1,231,478	-	-	364,950	-	-	1,231,478	1,200	-	25,763	-	2,854,869	2,858,669	100%
South Bend Building Corporation	755	-	1,445,278	647,198	-	8,860,022	-	-	1,078,392	-	1,250	1,100	-	12,033,240	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	2,189,404	1,951,592	3,469,228	-	42,560,477	69,090,989	62%
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	795,911	967,139	671,425	-	8,188,252	11,078,601	74%
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	1,660,650	1,515,893	1,624,147	-	15,034,522	18,740,402	80%
Unemployment Compensation	713	13,632	5,737	44	2,648	8,524	6,475	11,295	12,295	-	-	14,484	-	75,134	55,000	137%
Parental Leave	714	7,250	10,936	19,229	8,544	10,979	12,883	11,837	29,546	19,442	21,170	16,725	-	168,540	253,846	66%
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	2,476,003	2,504,201	2,326,781	-	23,466,447	30,127,849	78%
Miscellaneous																
Gift, Donation, Bequest	217	36,953	21,348	24,447	57,325	33,001	72,484	39,962	60,681	21,457	31,912	51,085	-	450,655	861,593	52%
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	15,051	20,351	15,543	-	211,752	282,833	75%
American Rescue Plan	263	-	-	1,361	16,207	27,590	13,711	22,879	-	(81,748)	-	-	-	-	1,500,000	0%
COVID-19 Response	264	505,696	216,130	253,683	217,574	162,330	1,126,358	109,501	81,757	275,335	65,656	(85,105)	-	2,928,914	4,175,548	70%
Sub Total		657,771	250,251	298,538	312,654	240,300	1,227,258	187,043	157,599	230,095	117,919	(18,477)	-	3,660,952	6,889,604	53%
Fiduciary Funds																
Fire Pension	701	346,209	344,372	345,182	339,276	354,500	339,126	341,915	341,914	340,353	352,621	340,218	-	3,785,686	4,496,259	84%
Police Pension	702	515,145	521,956	499,533	496,414	493,810	491,541	494,872	487,371	487,349	496,231	483,876	-	5,468,098	6,057,740	90%
Sub Total		861,354	866,328	844,715	835,690	848,310	830,667	836,787	829,284	827,702	848,853	824,094	-	9,253,783	10,553,999	88%
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	3,533,800	3,470,974	3,132,399	-	36,381,182	47,571,453	76%
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	29,724,873	25,834,783	28,257,104	-	295,132,387	431,193,639	68%

City of South Bend
Expenditures by Activity

Period Ending: November 30, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Redevelopment Commission Controlled Funds																
Tax Increment Financing Funds																
TIF River West Development Area	324	4,666,480	137,511	1,797,876	455,153	127,309	475,857	4,428,102	494,672	371,688	767,329	326,380	-	14,048,358	28,668,104	49%
TIF West Washington	422	-	518	-	1,600	-	20,266	-	-	-	-	28,098	-	50,482	358,843	14%
TIF River East Development Area	429	68,946	77,104	690	395,845	2,229	43,426	613	132,313	629,296	24,130	30,000	-	1,404,591	6,990,413	20%
TIF Southside Development #1	430	174,680	47,514	111,784	51,365	227,102	94,139	22,129	46,600	44,842	43,098	10,393	-	873,644	6,643,516	13%
TIF Douglas Road	435	-	1,368	-	3,808	-	-	9,625	-	91,370	-	-	-	106,170	181,653	58%
TIF River East Residential Area	436	1,981,000	246,664	205,104	673,180	-	-	2,199,375	260,014	1,500	-	-	-	5,566,837	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	1,138,696	834,557	394,871	-	22,050,082	48,439,560	46%
Redevelopment Funds																
Redevelopment General	433	23,995	302,724	150,846	13,950	67,660	27,130	6,700	2,800	78,194	6,550	2,800	-	683,349	1,261,083	54%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2018 TIF Park Bond Capital	452	30,228	-	22,800	7,637	-	-	71,513	75	6,015	24,761	25,953	-	188,982	2,578,007	7%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		54,223	302,724	173,646	21,587	67,660	27,130	78,213	2,875	84,209	31,311	28,753	-	872,332	3,839,089	23%
Debt Service Funds																
Airport 2003 Debt Reserve	315	937	294	268	1,554	196	206	1,311	205	378	240	177	-	5,765	40,000	14%
SBCDA 2003 Debt Reserve	328	1,567	491	447	2,598	328	344	2,192	342	631	401	296	-	9,638	50,000	19%
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	1,009	642	473	-	1,043,164	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	1,223,913	866,510	424,097	-	23,965,577	53,396,399	45%
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	30,948,786	26,701,292	28,681,202	-	319,097,965	484,590,038	66%

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	2021	2021	649	Biannual	21,500,000	13,560,000	-	13,560,000	537,375	-	-
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
219	2021 Sewage Works Refunding Revenue Bonds (Ref 2009 & 2011)	2021	N/A	2031	649	Biannual	12,450,000	-	12,450,000	1,150,020	71,923	12,335,000	186,923
Total City Bond Debt							225,971,953	122,312,498	20,060,000	24,964,364	4,420,483	118,443,154	14,252,452
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	2021	2021	649	Biannual	3,297,000	1,571,844	-	1,571,844	44,168	-	-
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	-	1,886,995	167,848	3,299,738	438,831
Total Civil City Debt							279,688,972	146,059,714	25,398,032	34,274,649	4,945,272	138,218,117	22,471,514

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							413,934,250	228,475,526	25,398,032	41,723,447	7,965,625	213,185,131	32,940,665

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	8	8	8	-
Community Initiatives	4	4	4	4	4	4	4	4	4	4	4	4	-
Community Police Review Board	1	-	-	-	-	-	1	1	-	-	-	-	-
City Clerk	5	5	5	4	4	4	4	5	5	5	5	4	-
Common Council	9	9	9	9	9	9	9	9	9	9	9	9	-
Controller's Office	22	21	19	20	20	20	20	19	19	19	19	19	-
Human Resources	7	6	6	5	5	6	6	6	6	6	6	5	-
Diversity & Inclusion	3	3	3	3	3	3	3	3	3	3	3	3	-
Human Rights	4	3	3	2	2	2	3	3	3	3	3	3	-
Legal Department	12	12	12	11	9	10	9	9	9	11	11	11	-
Engineering	24	24	23	24	24	23	23	23	24	24	24	23	-
Office of Sustainability	1	-	-	-	-	-	1	1	1	1	1	1	-
AmeriCorps Grant Program	2	1	1	1	1	1	1	1	1	1	-	-	-
Police Department	227	223	221	222	214	216	215	212	216	216	214	215	-
Police Crime Lab	7	6	6	6	6	6	6	6	6	6	5	5	-
Fire Department	216	212	212	221	212	209	208	206	206	205	203	204	-
EMS	4	4	4	4	4	4	4	4	4	4	4	4	-
Morris Performing Arts Center	10	8	9	9	9	9	9	9	9	9	9	9	-
	566	548	544	552	534	534	534	529	532	534	528	527	-

201 - Parks & Recreation

Administration	6	5	5	5	6	6	6	6	6	6	6	5	-
Maintenance	47	48	49	49	48	47	47	46	46	45	46	47	-
Golf Courses	8	8	8	7	7	7	8	8	8	8	8	7	-
Recreation	18	19	19	19	18	18	18	18	18	18	17	18	-
Development & Promotions	8	8	7	7	8	8	8	8	8	8	8	7	-
	87	88	88	87	87	86	87	86	86	85	85	84	-

202/266 - Motor Vehicle Highway

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

211 - Department of Community Investment

Community Investment	29	27	27	27	26	27	26	27	27	26	25	26	-
Historic Preservation	2	2	2	2	1	1	1	1	1	1	1	1	-
	31	29	29	29	27	28	27	28	28	27	26	27	-

City of South Bend
Staffing Headcount

November 30, 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	2	2	2	-

222 - Central Services

Equipment Services
Radio Shop
Building Maintenance
Facilities Management

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

230 - Code Enforcement Fund

Neighborhood Services & Enforce.
NEAT Crew
Animal Resource Center

17	18	17	17	17	17	17	16	16	16	16	17	-
4	4	4	4	4	4	4	4	4	4	4	4	-
9	9	9	9	9	9	9	9	9	9	9	8	-
30	31	30	30	30	30	30	29	29	29	29	29	-

249 - Public Safety LOIT

Police Department
Fire Department

49	41	41	41	49	49	49	49	49	49	49	49	-
49	41	41	41	49	49	49	49	49	49	49	49	-
98	82	82	82	98	98	98	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	1	1	1	1	1	1	-
2	2	2	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	7	7	7	-
23	22	22	22	22	21	20	21	22	22	22	22	-
30	29	29	29	29	28	27	28	29	29	29	29	-

600 - Consolidated Building Fund

Building Department

16	14	14	14	14	14	13	14	14	15	15	15	-
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610 - Solid Waste

Solid Waste

24	24	24	23	22	22	23	24	24	19	23	20	-
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620 - Water Works

Water Works

68	61	61	63	62	60	57	59	60	60	58	61	-
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Staffing Headcount

Full-Time Staffing Summary by Fund

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
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640 - Sewer Insurance

Sewer Repair

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

Sewers

35	35	34	34	35	34	34	35	35	34	36	35	-
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Concrete Crew

4	4	4	4	4	4	4	4	4	4	4	4	-
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Wastewater

44	42	42	41	41	41	41	40	42	42	43	42	-
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Organic Resources

6	6	6	6	6	6	6	6	6	6	6	6	-
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89	87	86	85	86	85	85	85	87	86	89	87	-
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670 - Century Center

Century Center

7	5	5	5	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	1,082	1,080	1,077	-
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Full-Time Staffing Summary by Activity

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
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General Government

Mayor's Office

8	7	7	7	8	8	8	8	7	8	8	8	-
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Community Initiatives

4	4	4	4	4	4	4	4	4	4	4	4	-
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City Clerk

5	5	5	4	4	4	4	5	5	5	5	4	-
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Community Police Review Board

1	-	-	-	-	-	1	1	-	-	-	-	-
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Common Council

9	9	9	9	9	9	9	9	9	9	9	9	-
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Controller's Office

22	21	19	20	20	20	20	19	19	19	19	19	-
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Human Resources

7	6	6	5	5	6	6	6	6	6	6	5	-
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Diversity & Inclusion

3	3	3	3	3	3	3	3	3	3	3	3	-
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Human Rights

6	5	5	4	4	4	5	5	5	5	5	5	-
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Legal Department

12	12	12	11	9	10	9	9	9	11	11	11	-
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Central Services

38	32	33	32	32	32	32	33	33	33	32	31	-
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115	104	103	99	98	100	101	102	100	103	102	99	-
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Public Works

Engineering

24	24	23	24	24	23	23	23	24	24	24	23	-
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Streets & Sewers

100	99	98	97	97	99	99	99	99	96	99	99	-
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Solid Waste

24	24	24	23	22	22	23	24	24	19	23	20	-
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Wastewater

44	42	42	41	41	41	41	40	42	42	43	42	-
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Organic Resources

6	6	6	6	6	6	6	6	6	6	6	6	-
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Water Works

68	61	61	63	62	60	57	59	60	60	58	61	-
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266	256	254	254	252	251	249	251	255	247	253	251	-
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City of South Bend
Staffing Headcount

November 30, 2021

Full-Time Staffing Summary by Activity

Public Safety

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Police - Sworn Officers	232	226	225	220	220	222	223	222	221	220	221	221	-
Police - Civilians	43	40	40	42	42	42	42	41	41	42	38	39	-
Police - Police Recruit	8	4	3	7	7	7	5	4	9	9	9	9	-
Fire/EMS - Sworn Firefighters	256	250	250	250	249	247	246	244	244	251	250	250	-
Fire/EMS - Civilians	7	7	7	7	7	7	7	7	7	7	6	7	-
Fire/EMS - Fire Recruits	6	-	-	9	9	8	8	8	8	-	-	-	-
	552	527	525	535	534	533	531	526	530	529	524	526	-

Venues, Parks & Arts

Parks & Recreation	87	88	88	87	87	86	87	86	86	85	85	84	-
Morris Performing Arts Center	10	8	9	9	9	9	9	9	9	9	9	9	-
Century Center	7	5	5	5	5	5	5	5	5	5	5	5	-
	104	101	102	101	101	100	101	100	100	99	99	98	-

Department of Community Investment

Community Investment	31	29	29	29	27	28	27	28	28	27	26	27	-
Office of Sustainability	1	-	-	-	-	-	1	1	1	1	1	1	-
AmeriCorps Grant Program	2	1	1	1	1	1	1	1	1	1	-	-	-
Code Enforcement	25	25	24	24	24	24	23	22	22	22	22	23	-
Animal Resource Center	9	9	9	9	9	9	9	9	9	9	9	8	-
Building Department	16	14	14	14	14	14	13	14	14	15	15	15	-
	84	78	77	77	75	76	74	75	75	75	73	74	-

Department of Innovation & Technology

	30	29	29	29	29	28	27	28	29	29	29	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	1,082	1,080	1,077	-
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Part-Time Staffing Summary by Fund

101 - General Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Diversity & Inclusion	-	-	-	-	-	-	1	-	-	-	-	-
Human Rights	-	-	-	-	-	1	1	1	1	1	1	-
Legal Department	1	1	1	1	1	1	1	1	1	1	1	-
Engineering	1	1	1	1	1	1	1	1	1	1	1	-
Police Department	17	18	20	20	20	20	19	23	23	26	24	-
Police Crime Lab	1	1	2	2	2	2	1	1	1	2	2	-
Fire Department	1	1	1	1	1	1	1	1	1	1	1	-
Morris Performing Arts Center	5	5	4	4	4	4	4	4	4	4	4	-
	26	27	29	29	29	30	29	32	32	36	34	-

City of South Bend
Staffing Headcount

November 30, 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	18	17	19	-
Golf Courses	40	40	51	51	57	56	57	57	57	57	58	-
Recreation	23	23	24	24	24	26	26	26	25	27	27	-
Marketing & Events	-	-	1	1	1	1	1	1	1	1	1	-
	80	81	97	95	102	104	103	103	101	102	105	-

202 - Motor Vehicle Highway

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

Historic Preservation	1	1	1	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	1	1	1	-
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230 - Code Enforcement Fund

Neighborhood Services & Enforcement	1	1	1	1	1	1	1	1	1	1	1	-
Animal Resource Center	1	1	1	1	2	2	2	1	1	2	2	-
	2	2	2	2	3	3	3	2	2	3	3	-

279 - IT / Innovation / 311 Call Center

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

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

Sewers	5	5	5	5	3	3	3	2	2	4	3	-
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670 - Century Center

Century Center	3	3	3	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	147	155	156	-
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Staffing Headcount

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	7	7	7	-
City Clerk	2	2	2	2	2	2	2	2	2	2	2	-
Common Council	6	6	6	6	6	6	6	6	6	6	6	-
Human Resources	1	1	2	3	3	2	2	1	-	-	-	-
Diversity & Inclusion	-	-	-	-	-	-	-	1	1	1	1	-
Legal Department	-	-	-	-	3	3	3	3	3	3	-	-
Engineering	1	1	-	-	5	5	5	5	5	5	5	-
AmeriCorps Grant Program	10	10	10	10	10	9	7	-	-	-	-	-
Police Department	-	-	-	2	3	24	24	22	22	2	1	-
Police Crime Lab	-	-	-	-	-	-	1	1	1	-	-	-
	22	22	22	25	34	56	56	47	47	26	22	-

201 - Parks & Recreation

Maintenance	9	8	8	15	21	25	27	27	25	23	18	-
Golf Courses	9	9	9	10	10	12	12	12	12	12	8	-
Recreation	59	59	31	33	100	128	128	91	60	96	98	-
Marketing & Events	-	-	-	-	-	-	7	-	-	-	-	-
	77	76	48	58	131	165	174	130	97	131	124	-

202 - Motor Vehicle Highway

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

230 - Code Enforcement Fund

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

279 - IT / Innovation / 311 Call Center

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

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

Water Works	1	1	1	-	-	4	4	3	3	2	2	-
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City of South Bend
Staffing Headcount

November 30, 2021

Paid Temporary, Seasonal, and Intern Staffing

641 - Sewage Works

Sewers
Wastewater

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Sewers	3	3	7	7	9	8	8	6	5	4	1	-
Wastewater	-	-	1	1	-	1	1	1	1	1	1	-
	3	3	8	8	9	9	9	7	6	5	2	-

655 - Project ReLeaf

Leaf Pickup

	-	-	-	-	-	-	-	-	-	1	11	-
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Total Paid Temporary, Seasonal, and Intern Staff

	106	105	88	102	186	249	255	197	162	171	166	-
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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	1,082	1,080	1,077	-
Part-Time Staff		124	125	146	143	148	151	147	149	147	155	156	-
Temporary / Seasonal		106	105	88	102	186	249	255	197	162	171	166	-
City Total	1,151	1,325	1,320	1,329	1,334	1,422	1,483	1,484	1,435	1,391	1,406	1,399	-

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

Fund Name		General Fund					Fund Number		101	
Fund Type		General Fund					Control		City Funds	
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Property Taxes	42,705,987	40,660,123	39,300,913	39,300,913	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	2,309,291		2,309,291	1,732,840	57%	
Intergov./ Grants	419,724	191,097	177,238	838,680	1,482,045		1,482,045	(643,365)	177%	
Licenses & Permits	283,282	281,230	265,025	266,391	253,890		253,890	12,501	95%	
Charges for Services	1,626,516	4,468,596	4,713,599	4,838,999	4,528,497		4,528,497	310,502	94%	
Fines, Forfeitures, and Fees	24,068	5,298	8,525	9,075	6,135		6,135	2,940	68%	
Interest Earnings	907,722	309,268	548,936	548,936	276,215		276,215	272,721	50%	
Donations	1,534,957	1,357,432	1,452,800	1,452,800	1,769,377		1,769,377	(316,577)	122%	
Other Income	1,602,843	1,706,245	1,459,420	1,392,630	1,113,686		1,113,686	278,944	80%	
Interfund Allocation Reimb	7,460,048	8,563,135	9,896,054	9,896,054	9,071,381		9,071,381	824,673	92%	
Interfund Transfers In	135,000	6,283,500	2,827,215	2,827,215	2,550,412		2,550,412	276,803	90%	
PILOT	6,340,990	6,221,791	6,154,321	6,154,321	5,641,461		5,641,461	512,860	92%	
Total Revenue	67,792,059	74,885,707	70,747,798	71,568,145	53,253,671		53,253,671	18,314,474	74%	
Expenditures by Subdivisions										
Mayor	864,336	1,037,853	1,005,985	1,006,485	884,912	2,607	887,519	118,966	88%	
Community Initiatives	-	300,312	940,881	1,290,881	832,925	62,500	895,425	395,456	69%	
Community Police Review Office	-	-	-	123,530	27,206	-	27,206	96,324	22%	
City Clerk	498,306	512,958	665,083	668,839	575,073	4,171	579,244	89,595	87%	
Common Council	536,158	483,761	693,909	737,921	510,635	3,691	514,325	223,595	70%	
General City	43,000	44,841	43,000	8,343,000	1,570,887	-	1,570,887	6,772,113	19%	
Finance	2,469,719	2,217,244	2,277,123	2,312,238	1,938,380	35,711	1,974,091	338,147	85%	
Human Resources	-	597,913	734,444	731,634	587,883	287	588,170	143,464	80%	
Diversity & Inclusion	-	254,986	568,390	700,014	447,094	95,870	542,964	157,050	78%	
Human Rights General	257,243	267,591	438,592	438,995	266,773	5,206	271,979	167,016	62%	
Legal Dept	1,177,385	1,299,029	1,557,916	1,559,166	1,267,712	2,170	1,269,881	289,285	81%	
Police General	30,011,366	27,639,992	30,551,690	30,709,243	27,302,996	251,047	27,554,042	3,155,201	90%	
Crime Lab	-	552,838	797,312	801,287	586,071	1,942	588,013	213,274	73%	
Fire General	21,716,141	26,056,166	26,468,401	26,649,821	23,833,732	190,641	24,024,372	2,625,449	90%	
EMS	-	592,302	810,101	816,358	638,636	23,412	662,047	154,310	81%	
Fire Training Center	-	30,175	148,000	51,000	29,944	630	30,574	20,426	60%	
Morris PAC	1,091,053	1,003,966	1,360,920	1,388,573	1,017,016	52,657	1,069,673	318,900	77%	
Palais Royale	358,410	221,414	218,047	225,756	137,784	19,149	156,933	68,823	70%	
Engineering	2,724,221	2,879,656	3,303,257	3,516,584	2,827,507	215,701	3,043,208	473,377	87%	
Sustainability	171,719	234,165	199,146	228,636	77,172	52,890	130,062	98,574	77%	
AmeriCorps	357,600	307,799	417,483	429,324	221,013	52,088	273,101	156,222	64%	
Total Expenditures	62,276,656	66,534,960	73,199,680	82,729,285	65,581,351	1,072,368	66,653,719	16,075,567	81%	
Expenditures by Type										
Personnel										
Salaries & Wages	36,055,875	38,858,879	40,770,894	40,911,762	35,908,865	-	35,908,865	5,002,897	88%	
Fringe Benefits	11,145,074	13,303,099	13,912,565	13,837,487	12,524,769	825	12,525,594	1,311,893	91%	
Total Personnel	47,200,949	52,161,978	54,683,459	54,749,249	48,433,633	825	48,434,458	6,314,790	88%	
Supplies	1,609,558	1,720,163	2,292,821	2,458,493	1,862,908	215,048	2,077,956	380,537	85%	
Services & Charges										
Professional Services	1,380,819	1,755,294	2,045,289	2,619,809	1,420,506	511,981	1,932,488	687,321	74%	
Printing & Advertising	134,261	83,792	220,773	222,031	110,509	68,494	179,003	43,028	81%	
Utilities	689,427	663,087	778,508	803,665	610,913	-	610,913	192,752	76%	
Education & Training	91,606	152,685	241,484	256,945	180,715	54,668	235,383	21,562	92%	
Travel	87,683	17,787	92,168	45,429	21,795	7,296	29,091	16,338	64%	
Repairs & Maintenance	2,110,509	2,191,066	2,460,404	2,426,514	1,779,263	108,282	1,887,545	538,969	78%	
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	738,217	386,796	1,099	387,895	350,322	53%	
Other Services & Charges	394,145	500,043	587,849	1,187,009	583,405	54,676	638,080	548,928	54%	
Total Services & Charges	5,092,440	5,566,260	6,903,280	8,451,423	5,241,367	806,495	6,047,862	2,403,560	72%	
Operating Expenditures	53,902,948	59,448,401	63,879,560	65,659,165	55,537,909	1,022,368	56,560,277	9,098,887	86%	
Capital	125,115	-	-	2,750,000	-	50,000	50,000	2,700,000	2%	
Interfund										
Interfund Allocations	7,614,119	6,910,980	9,320,120	9,320,120	8,543,442	-	8,543,442	776,678	92%	
Interfund Transfers Out	634,475	175,579	-	5,000,000	1,500,000	-	1,500,000	3,500,000	30%	
Total Interfund	8,248,594	7,086,559	9,320,120	14,320,120	10,043,442	-	10,043,442	4,276,678	70%	
Total Expenditures	62,276,656	66,534,960	73,199,680	82,729,285	65,581,351	1,072,368	66,653,719	16,075,565	81%	
Net Surplus / (Deficit)	5,515,403	8,350,746	(2,451,882)	(11,161,140)	(12,327,680)		(13,400,048)			
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		42,383,781	40,721,224					
Cash Reserves Target	21,796,830	23,287,236		28,955,250						
								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
November 30, 2021

Department Name	Mayor's Office					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	537,624	568,439	584,707	582,007	522,198	-	522,198	59,809	90%
Fringe Benefits	181,423	199,062	208,360	211,060	186,784	-	186,784	24,276	88%
Total Personnel	719,047	767,501	793,067	793,067	708,982	-	708,982	84,085	89%
Supplies	750	6,028	850	4,350	3,553	-	3,553	797	82%
Services & Charges									
Professional Services	-	143,724	7,000	7,000	-	-	-	7,000	0%
Printing & Advertising	18,742	25,634	40,500	37,259	26,475	2,579	29,054	8,205	78%
Education & Training	105	-	1,000	1,000	171	-	171	829	17%
Travel	5,059	-	5,000	3,500	-	-	-	3,500	0%
Repairs & Maintenance	250	800	150	650	650	-	650	-	100%
Other Services & Charges	186	740	500	1,741	322	28	351	1,390	20%
Total Services & Charges	24,342	170,898	54,150	51,150	27,618	2,607	30,225	20,924	59%
Operating Expenditures	744,139	944,428	848,067	848,567	740,154	2,607	742,761	105,806	88%
Interfund Allocations	120,197	93,425	157,918	157,918	144,758	-	144,758	13,160	92%
Total Expenditures	864,336	1,037,853	1,005,985	1,006,485	884,912	2,607	887,519	118,966	88%

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
November 30, 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	219,164	201,152	-	201,152	18,012	92%
Fringe Benefits	-	46,102	89,817	93,717	83,864	-	83,864	9,853	89%
Total Personnel	-	165,504	312,881	312,881	285,015	-	285,015	27,865	91%
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	134,808	403,000	401,000	210,500	62,500	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	547,910	62,500	610,410	367,590	62%
Total Expenditures	-	300,312	940,881	1,290,881	832,925	62,500	895,425	395,455	69%

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
November 30, 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
November 30, 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	306,119	266,446	-	266,446	39,673	87%
Fringe Benefits	85,361	103,502	121,838	121,838	104,953	160	105,113	16,725	86%
Total Personnel	344,272	374,456	431,957	427,957	371,399	160	371,559	56,398	87%
Supplies	11,385	6,389	4,700	8,700	5,326	2,414	7,740	960	89%
Services & Charges									
Professional Services	20,177	25,275	27,500	17,593	15,066	-	15,066	2,527	86%
Printing & Advertising	33,443	18,528	27,500	22,014	15,923	1,597	17,520	4,494	80%
Education & Training	2,880	1,393	3,000	14,600	11,250	-	11,250	3,350	77%
Travel	481	342	5,000	-	-	-	-	-	-
Repairs & Maintenance	6,491	32,656	5,000	10,400	6,400	-	6,400	4,000	62%
Other Services & Charges	2,849	4,963	4,500	11,650	6,778	-	6,778	4,872	58%
Total Services & Charges	66,322	83,157	72,500	76,256	55,416	1,597	57,013	19,243	75%
Operating Expenditures	421,979	464,002	509,157	512,913	432,141	4,171	436,312	76,601	85%
Interfund Allocations	76,327	48,956	155,926	155,926	142,932	-	142,932	12,994	92%
Total Expenditures	498,306	512,958	665,083	668,839	575,073	4,171	579,244	89,595	87%

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
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Department Name	Common Council					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	195,562	187,249	226,304	226,292	168,157	-	168,157	58,135	74%
Fringe Benefits	100,195	84,521	143,997	144,009	87,535	-	87,535	56,474	61%
Total Personnel	295,757	271,770	370,301	370,301	255,693	-	255,693	114,609	69%
Supplies	2,784	2,716	5,000	5,000	1,686	-	1,686	3,314	34%
Services & Charges									
Professional Services	162,889	117,174	217,308	232,389	168,775	2,730	171,505	60,884	74%
Printing & Advertising	12,558	7,973	9,097	36,097	5,073	-	5,073	31,024	14%
Education & Training	496	2,069	12,000	1,470	599	-	599	871	41%
Travel	1,378	1,479	10,000	1,700	593	101	694	1,006	41%
Repairs & Maintenance	-	34,153	1,255	25,386	23,646	860	24,506	880	97%
Other Services & Charges	3,764	4,091	14,010	10,640	4,210	-	4,210	6,430	40%
Total Services & Charges	181,084	166,939	263,670	307,682	202,896	3,691	206,587	101,095	67%
Operating Expenditures	479,626	441,425	638,971	682,983	460,275	3,691	463,965	219,018	68%
Interfund Allocations	56,532	42,336	54,938	54,938	50,360	-	50,360	4,578	92%
Total Expenditures	536,158	483,761	693,909	737,921	510,635	3,691	514,325	223,596	70%

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.

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Division Name	Controller's Office					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	1,619,488	1,353,939	1,445,027	1,443,707	1,207,153	-	1,207,153	236,554	84%
Fringe Benefits	502,640	480,160	540,798	542,118	424,966	-	424,966	117,152	78%
Total Personnel	2,122,128	1,834,099	1,985,825	1,985,825	1,632,120	-	1,632,120	353,706	82%
Supplies	14,283	14,013	16,420	15,325	7,179	1,791	8,970	6,355	59%
Services & Charges									
Professional Services	51,168	43,980	55,000	83,280	92,490	33,500	125,990	(42,710)	151%
Printing & Advertising	327	1,203	2,000	5,620	4,494	420	4,914	706	87%
Education & Training	7,175	1,994	5,760	4,260	4,235	-	4,235	25	99%
Travel	12,343	2,045	6,000	1,500	1,300	-	1,300	200	87%
Repairs & Maintenance	784	2,254	1,100	1,100	225	-	225	875	20%
Other Services & Charges	33,225	14,429	11,585	21,895	19,025	-	19,025	2,870	87%
Total Services & Charges	105,021	65,905	81,445	117,655	121,768	33,920	155,688	(38,034)	132%
Operating Expenditures	2,241,432	1,914,017	2,083,690	2,118,805	1,761,067	35,711	1,796,778	322,027	85%
Interfund Allocations	228,287	303,227	193,433	193,433	177,313	-	177,313	16,120	92%
Total Expenditures	2,469,719	2,217,244	2,277,123	2,312,238	1,938,380	35,711	1,974,091	338,147	85%

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.

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Department Name	Human Resources					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget		Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	374,910	446,303	446,303	357,844	-	357,844	88,459	80%
Fringe Benefits	-	139,389	170,653	170,653	135,915	-	135,915	34,738	80%
Total Personnel	-	514,299	616,956	616,956	493,759	-	493,759	123,197	80%
Supplies	-	642	750	2,250	1,742	-	1,742	508	77%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	999	7,060	6,360	-	287	287	6,073	5%
Education & Training	-	795	3,200	3,200	1,361	-	1,361	1,839	43%
Travel	-	-	3,000	3,000	-	-	-	3,000	0%
Repairs & Maintenance	-	100	-	150	150	-	150	-	100%
Other Services & Charges	-	1,760	6,000	2,240	1,516	-	1,516	724	68%
Total Services & Charges	-	3,655	19,260	14,950	3,027	287	3,314	11,636	22%
Operating Expenditures	-	518,596	636,966	634,156	498,528	287	498,815	135,341	79%
Interfund Allocations	-	79,317	97,478	97,478	89,355	-	89,355	8,123	92%
Total Expenditures	-	597,913	734,444	731,634	587,883	287	588,170	143,464	80%

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.

City of South Bend, Indiana
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Division Name	Diversity & Inclusion					Fund Number	101		
Fund Type	General Fund					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	165,515	226,777	226,777	189,035	-	189,035	37,742	83%
Fringe Benefits	-	50,278	75,209	75,209	59,648	-	59,648	15,561	79%
Total Personnel	-	215,793	301,986	301,986	248,683	-	248,683	53,303	82%
Supplies	-	74	1,500	1,500	1,008	-	1,008	492	67%
Services & Charges									
Professional Services	-	14,260	80,000	265,324	123,234	46,250	169,484	95,840	64%
Printing & Advertising	-	2,025	3,000	3,000	1,516	-	1,516	1,484	51%
Education & Training	-	1,000	100,000	60,400	10,780	49,620	60,400	-	100%
Travel	-	-	10,000	-	-	-	-	-	-
Repairs & Maintenance	-	50	-	-	-	-	-	-	-
Other Services & Charges	-	2,843	8,500	4,400	3,753	-	3,753	647	85%
Total Services & Charges	-	20,177	201,500	333,124	139,283	95,870	235,153	97,971	71%
Operating Expenditures	-	236,044	504,986	636,610	388,974	95,870	484,844	151,766	76%
Interfund Allocations	-	18,942	63,404	63,404	58,120	-	58,120	5,284	92%
Total Expenditures	-	254,986	568,390	700,014	447,094	95,870	542,964	157,050	78%
Revenue									
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	0%
Other Income	-	400	-	-	500	-	500	(500)	-
Donations	-	50,000	-	-	-	-	-	-	-
Total Revenue	-	50,400	35,000	35,000	500	-	500	34,500	1%

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	120,408	-	120,408	118,214	50%
Fringe Benefits	30,779	49,745	90,378	90,378	49,506	-	49,506	40,872	55%
Total Personnel	147,533	184,125	329,000	329,000	169,914	-	169,914	159,086	52%
Supplies	1,022	765	1,000	1,000	969	-	969	31	97%
Services & Charges									
Professional Services	2,902	819	1,070	4,350	3,538	193	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	7,531	1,425	8,956	437	95%
Other Services & Charges	44,701	44,073	48,076	47,041	42,086	3,588	45,675	1,366	97%
Total Services & Charges	59,198	55,555	62,417	62,820	53,563	5,206	58,769	4,051	94%
Operating Expenditures	207,752	240,446	392,417	392,820	224,446	5,206	229,652	163,168	58%
Interfund Allocations	49,491	27,145	46,175	46,175	42,327	-	42,327	3,848	92%
Total Expenditures	257,243	267,591	438,592	438,995	266,773	5,206	271,979	167,016	62%
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	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	798,210	907,628	996,152	976,152	808,006	-	808,006	168,146	83%
Fringe Benefits	251,604	298,375	345,475	345,475	263,929	-	263,929	81,546	76%
Total Personnel	1,049,814	1,206,003	1,341,627	1,321,627	1,071,934	-	1,071,934	249,692	81%
Supplies	1,771	3,568	3,550	3,550	1,081	39	1,120	2,430	32%
Services & Charges									
Professional Services	475	1,440	2,550	22,550	9,384	-	9,384	13,166	42%
Printing & Advertising	-	106	500	500	252	-	252	248	50%
Education & Training	10,998	8,063	11,000	11,021	7,108	-	7,108	3,913	64%
Travel	2,804	-	5,000	3,000	-	-	-	3,000	0%
Repairs & Maintenance	-	100	-	1,000	1,000	-	1,000	-	100%
Other Services & Charges	14,804	16,929	18,800	21,029	16,638	2,131	18,769	2,261	89%
Total Services & Charges	29,081	26,638	37,850	59,100	34,381	2,131	36,512	22,588	62%
Operating Expenditures	1,080,666	1,236,209	1,383,027	1,384,277	1,107,397	2,170	1,109,566	274,710	80%
Interfund Allocations	96,719	62,820	174,889	174,889	160,315	-	160,315	14,574	92%
Total Expenditures	1,177,385	1,299,029	1,557,916	1,559,166	1,267,712	2,170	1,269,881	289,284	81%
Revenue									
Charges for Services	66,475	135,710	91,799	91,799	68,507	-	68,507	23,292	75%
Other Income	394	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	54,689	56,529	-	-	-	-	-	-	-
Total Revenue	121,558	192,239	91,799	91,799	68,507	-	68,507	23,292	75%

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	1,598,152	-	1,598,152	218,729	88%	
Fringe Benefits	515,864	588,063	645,176	645,176	543,784	105	543,889	101,287	84%	
Total Personnel	2,146,659	2,268,284	2,462,057	2,462,057	2,141,936	105	2,142,041	320,016	87%	
Supplies	12,665	5,144	22,700	22,700	7,037	863	7,900	14,800	35%	
Services & Charges										
Professional Services	139,573	151,673	150,000	392,831	128,751	213,455	342,206	50,626	87%	
Printing & Advertising	3,520	1,872	8,535	9,567	4,677	-	4,677	4,890	49%	
Education & Training	7,953	1,500	21,000	2,800	802	355	1,157	1,643	41%	
Travel	9,682	3,762	15,250	5,273	3,261	587	3,848	1,425	73%	
Repairs & Maintenance	4,840	5,718	26,500	25,500	5,817	-	5,817	19,683	23%	
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	19,941	10,903	336	11,239	8,703	56%	
Total Services & Charges	199,530	187,788	251,468	464,795	158,755	214,732	373,488	91,309	80%	
Operating Expenditures	2,358,855	2,461,216	2,736,225	2,949,552	2,307,728	215,701	2,523,429	426,125	86%	
Interfund Allocations	365,366	418,440	567,032	567,032	519,779	-	519,779	47,253	92%	
Total Expenditures	2,724,221	2,879,656	3,303,257	3,516,584	2,827,507	215,701	3,043,208	473,378	87%	
Revenue										
Licenses & Permits	160,730	161,952	127,000	127,000	119,320	-	119,320	7,680	94%	
Charges for Services	136,717	415,210	192,000	192,000	144,000	-	144,000	48,000	75%	
Other Income	10,321	21,032	5,000	5,000	6,401	-	6,401	(1,401)	128%	
Interfund Allocation Reimb	1,400,059	1,436,881	1,449,233	1,449,233	1,328,463	-	1,328,463	120,770	92%	
Total Revenue	1,707,827	2,035,075	1,773,233	1,773,233	1,598,184	-	1,598,184	175,049	90%	

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	38,770	-	38,770	46,778	45%
Fringe Benefits	26,572	27,950	28,965	28,965	12,267	-	12,267	16,698	42%
Total Personnel	107,643	113,634	114,513	114,513	51,037	-	51,037	63,476	45%
Supplies	3,934	23,361	1,250	3,838	534	-	534	3,305	14%
Services & Charges									
Professional Services	37,201	74,584	53,000	26,902	3,000	2,890	5,890	21,012	22%
Printing & Advertising	-	-	675	675	-	-	-	675	0%
Education & Training	18	86	1,400	3,400	150	-	150	3,250	4%
Travel	201	-	2,162	2,162	-	-	-	2,162	0%
Repairs & Maintenance	-	-	-	1,000	285	-	285	715	29%
Other Services & Charges	3,487	12,760	6,000	6,000	3,700	-	3,700	2,300	62%
Total Services & Charges	40,908	87,431	63,237	40,139	7,135	2,890	10,025	30,114	25%
Operating Expenditures	152,485	224,425	179,000	158,490	58,705	2,890	61,595	96,895	39%
Capital	-	-	-	50,000	-	50,000	50,000	-	100%
Interfund Allocations	19,234	9,740	20,146	20,146	18,467	-	18,467	1,679	92%
Total Expenditures	171,719	234,165	199,146	228,636	77,172	52,890	130,062	98,574	57%
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	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	244,129	225,247	263,032	263,032	166,836	-	166,836	96,196	63%
Fringe Benefits	40,651	37,207	57,140	57,140	28,717	-	28,717	28,423	50%
Total Personnel	284,780	262,454	320,172	320,172	195,554	-	195,554	124,619	61%
Supplies	43,669	10,067	30,850	28,350	2,903	-	2,903	25,447	10%
Services & Charges									
Professional Services	12,054	31,982	44,051	78,856	21,212	52,088	73,299	5,556	93%
Printing & Advertising	594	139	1,200	200	-	-	-	200	0%
Education & Training	4,769	676	3,624	-	-	-	-	-	-
Travel	10,609	726	10,006	-	-	-	-	-	-
Repairs & Maintenance	-	-	400	400	-	-	-	400	0%
Other Services & Charges	1,125	1,755	7,180	1,346	1,345	-	1,345	1	100%
Total Services & Charges	29,151	35,278	66,461	80,802	22,557	52,088	74,645	6,157	92%
Total Expenditures	357,600	307,799	417,483	429,324	221,013	52,088	273,101	156,223	64%
Revenue									
Intergov./ Grants	117,240	176,231	177,238	177,238	184,811		184,811	(7,573)	104%
Interfund Transfers In	135,000	105,000	120,000	120,000	110,000		110,000	10,000	92%
Total Revenue	252,240	281,231	297,238	297,238	294,811		294,811	2,427	99%

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	15,032,667	-	15,032,667	1,612,777	90%	
Fringe Benefits	5,275,228	5,423,162	5,468,221	5,450,421	5,135,284	-	5,135,284	315,137	94%	
Total Personnel	22,493,452	20,986,615	22,095,865	22,095,865	20,167,951	-	20,167,951	1,927,914	91%	
Supplies	905,823	767,165	1,152,960	1,205,154	879,384	108,617	988,001	217,153	82%	
Services & Charges										
Professional Services	657,704	765,305	710,000	743,698	289,735	63,328	353,062	390,635	47%	
Printing & Advertising	-	3,288	24,721	7,464	37,760	39,000	76,760	(69,296)	1028%	
Utilities	185,066	170,952	174,408	199,565	169,971	-	169,971	29,594	85%	
Education & Training	350	426	-	60,175	56,136	-	56,136	4,039	93%	
Travel	1,339	1,648	250	2,393	2,392	-	2,392	1	100%	
Repairs & Maintenance	906,259	871,987	980,199	968,132	764,817	3,939	768,756	199,376	79%	
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	20,217	7,796	1,099	8,895	11,322	44%	
Other Services & Charges	252,846	272,619	349,908	400,201	325,964	35,065	361,029	39,172	90%	
Total Services & Charges	2,149,511	2,234,781	2,439,408	2,544,767	1,797,492	142,430	1,939,922	604,845	76%	
Operating Expenditures	25,548,786	23,988,561	25,688,233	25,845,786	22,844,827	251,047	23,095,873	2,749,912	89%	
Capital	102,885	-	-	-	-	-	-	-	-	
Interfund										
Interfund Allocations	4,333,272	3,651,431	4,863,457	4,863,457	4,458,169	-	4,458,169	405,288	92%	
Interfund Transfers Out	26,423	-	-	-	-	-	-	-	-	
Interfund Total	4,359,695	3,651,431	4,863,457	4,863,457	4,458,169	-	4,458,169	405,288	92%	
Total Expenditures	30,011,366	27,639,992	30,551,690	30,709,243	27,302,996	251,047	27,554,042	3,155,200	90%	
Revenue										
Intergov./ Grants	-	-	-	-	210,402	-	210,402	(210,402)	-	
Charges for Services	-	8,316	-	-	-	-	-	-	-	
Other Income	613,356	655,931	457,000	461,716	227,570	-	227,570	234,146	49%	
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	437,972	-	437,972	31,244	93%	

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 PAL 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	323,817	-	323,817	139,942	70%
Fringe Benefits	-	142,250	167,982	167,982	111,007	-	111,007	56,975	66%
Total Personnel	-	537,456	631,741	631,741	434,824	-	434,824	196,917	69%
Supplies	-	15,373	17,000	20,975	15,057	1,942	16,999	3,976	81%
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	652,716	449,881	1,942	451,823	200,893	69%
Interfund Allocations	-	-	148,571	148,571	136,190	-	136,190	12,381	92%
Total Expenditures	-	552,838	797,312	801,287	586,071	1,942	588,013	213,274	73%
Revenue									
Charges for Services	-	7,756	-	10,000	24,000	-	24,000	(14,000)	240%
Total Revenue	-	7,756	-	10,000	24,000	-	24,000	(14,000)	240%

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	14,359,322	-	14,359,322	1,856,968	89%
Fringe Benefits	3,938,049	5,397,609	5,452,133	5,362,133	5,035,062	-	5,035,062	327,071	94%
Total Personnel	16,822,632	21,771,825	21,578,423	21,578,423	19,394,384	-	19,394,384	2,184,039	90%
Supplies	585,336	591,801	666,391	699,569	551,409	67,782	619,191	80,379	89%
Services & Charges									
Professional Services	294,517	233,686	204,000	267,298	332,807	33,379	366,186	(98,889)	137%
Printing & Advertising	-	2,063	22,214	12,380	2,040	88	2,128	10,252	17%
Utilities	287,600	293,257	340,000	340,000	257,062	-	257,062	82,938	76%
Education & Training	51,604	67,844	73,000	73,000	77,497	533	78,030	(5,030)	107%
Travel	38,139	6,318	20,500	15,771	10,780	3,949	14,728	1,043	93%
Repairs & Maintenance	1,042,780	1,159,796	1,032,000	1,116,720	880,152	79,076	959,228	157,492	86%
Other Services & Charges	5,702	39,047	38,500	53,287	42,009	5,835	47,844	5,443	90%
Total Services & Charges	1,720,342	1,802,010	1,730,214	1,878,455	1,602,348	122,859	1,725,207	153,249	92%
Operating Expenditures	19,128,311	24,165,636	23,975,028	24,156,448	21,548,141	190,641	21,738,781	2,417,667	90%
Interfund									
Interfund Allocations	1,979,778	1,890,530	2,493,373	2,493,373	2,285,591	-	2,285,591	207,782	92%
Interfund Transfers Out	608,052	-	-	-	-	-	-	-	-
Interfund Total	2,587,830	1,890,530	2,493,373	2,493,373	2,285,591	-	2,285,591	207,782	92%
Total Expenditures	21,716,141	26,056,166	26,468,401	26,649,821	23,833,732	190,641	24,024,372	2,625,449	90%
Revenue									
Charges for Services	409	337	4,500	4,500	322		322	4,178	7%
Intergov./ Grants	302,484	14,866	-	-	94,668		94,668	(94,668)	-
Licenses & Permits	-	19,227	24,000	24,000	22,468		22,468	1,532	94%
Donations	345	420	87,800	87,800	-		-	87,800	0%
Other Income	11,447	6,033	1,000	1,000	19,845		19,845	(18,845)	1984%
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	744,382		744,382	80,133	90%

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	132,167	-	132,167	18,692	88%
Fringe Benefits	-	75,881	75,932	75,932	72,311	-	72,311	3,621	95%
Total Personnel	-	214,005	226,791	226,791	204,478	-	204,478	22,313	90%
Supplies	-	232,073	332,900	389,032	344,450	21,672	366,122	22,910	94%
Services & Charges									
Professional Services	-	14,058	80,610	54,735	20,365	1,670	22,034	32,700	40%
Printing & Advertising	-	220	12,200	12,200	-	-	-	12,200	0%
Education & Training	-	66,239	4,000	14,000	7,912	71	7,983	6,017	57%
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	2,640	133,600	72,600	3,704	-	3,704	68,896	5%
Other Services & Charges	-	52,907	20,000	47,000	57,727	-	57,727	(10,727)	123%
Total Services & Charges	-	136,065	250,410	200,535	89,707	1,740	91,448	109,086	46%
Operating Expenditures	-	582,143	810,101	816,358	638,636	23,412	662,047	154,309	81%
Interfund Allocations	-	10,159	-	-	-	-	-	-	-
Total Expenditures	-	592,302	810,101	816,358	638,636	23,412	662,047	154,309	81%
Revenue									
Charges for Services	-	3,491,328	3,593,000	3,608,000	3,838,855	-	3,838,855	(230,855)	106%
Fines, Forfeitures, and Fees	-	-	-	-	11	-	11	(11)	-
Other Income	-	186	-	-	588	-	588	(588)	-
Total Revenue	-	3,491,515	3,593,000	3,608,000	3,839,454	-	3,839,454	(231,454)	106%

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	13,287	630	13,917	3,083	82%
Services & Charges									
Utilities	-	5,729	33,000	33,000	16,022	-	16,022	16,978	49%
Repairs & Maintenance	-	10,605	110,000	1,000	635	-	635	365	63%
Total Services & Charges	-	16,334	143,000	34,000	16,657	-	16,657	17,343	49%
Operating Expenditures	-	30,175	148,000	51,000	29,944	630	30,574	20,426	60%
Total Expenditures	-	30,175	148,000	51,000	29,944	630	30,574	20,426	60%
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	2020	2021	2021	2021	2021	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	381,917	285,767	539,806	539,806	395,485	-	395,485	144,321	73%	
Fringe Benefits	147,033	131,601	230,491	231,051	183,280	560	183,840	47,211	80%	
Total Personnel	528,950	417,368	770,297	770,857	578,765	560	579,325	191,532	75%	
Supplies	20,954	22,110	25,000	25,200	25,121	9,299	34,420	(9,220)	137%	
Services & Charges										
Professional Services	2,160	2,518	10,200	12,705	1,650	-	1,650	11,055	13%	
Printing & Advertising	43,730	15,702	60,000	64,751	10,483	24,524	35,006	29,744	54%	
Utilities	128,031	112,645	139,100	139,100	102,791	-	102,791	36,309	74%	
Education & Training	2,938	-	-	7,228	2,714	4,089	6,803	425	94%	
Travel	5,648	1,469	-	7,130	3,470	2,659	6,129	1,001	86%	
Repairs & Maintenance	85,650	34,268	100,000	99,768	61,776	9,315	71,091	28,677	71%	
Other Services & Charges	10,358	11,433	18,350	23,863	12,105	2,212	14,317	9,546	60%	
Total Services & Charges	278,515	178,034	327,650	354,543	194,988	42,798	237,787	116,757	67%	
Operating Expenditures	828,418	617,512	1,122,947	1,150,600	798,874	52,657	851,531	299,069	74%	
Capital	22,230	-	-	-	-	-	-	-	-	
Interfund										
Interfund Allocations	240,405	210,875	237,973	237,973	218,142	-	218,142	19,831	92%	
Interfund Transfers Out	-	175,579	-	-	-	-	-	-	-	
Interfund Total	240,405	386,454	237,973	237,973	218,142	-	218,142	19,831	92%	
Total Expenditures	1,091,053	1,003,966	1,360,920	1,388,573	1,017,016	52,657	1,069,673	318,900	77%	
Revenue										
Charges for Services	1,220,096	317,745	700,000	700,000	345,153	-	345,153	354,847	49%	
Intergov./ Grants	-	-	-	661,442	992,163	-	992,163	(330,721)	150%	
Other Income	46,536	5,930	25,000	25,000	1,765	-	1,765	23,235	7%	
Interfund Allocation Reimb	-	40,118	86,746	86,746	79,517	-	79,517	7,229	92%	
Interfund Transfers In	-	55,367	-	-	-	-	-	-	-	
Total Revenue	1,266,632	419,160	811,746	1,473,188	1,418,598	-	1,418,598	54,590	96%	

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	1,182	-	1,182	3,818	24%
Services & Charges									
Printing & Advertising	21,346	3,693	-	300	-	-	-	300	0%
Utilities	88,730	80,505	92,000	92,000	65,066	-	65,066	26,934	71%
Repairs & Maintenance	54,179	26,223	61,000	68,315	22,476	13,668	36,144	32,171	53%
Other Services & Charges	2,181	5,539	14,640	14,734	7,436	5,481	12,916	1,818	88%
Total Services & Charges	166,436	115,959	167,640	175,349	94,978	19,149	114,127	61,223	65%
Operating Expenditures	309,899	177,777	172,640	180,349	96,160	19,149	115,309	65,041	64%
Interfund Allocations	48,511	43,637	45,407	45,407	41,624	-	41,624	3,783	92%
Total Expenditures	358,410	221,414	218,047	225,756	137,784	19,149	156,933	68,824	70%
Revenue									
Charges for Services	197,585	88,843	42,000	142,400	104,130	-	104,130	38,270	73%
Other Income	18,694	4,966	100,400	-	406	-	406	(406)	-
Total Revenue	216,280	93,809	142,400	142,400	104,536	-	104,536	37,864	73%

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	2,852,560		2,852,560	188,690	94%
Intergov./ Grants	-	-	-	-	123,272		123,272	(123,272)	-
Licenses & Permits	3,150	300	3,000	3,000	1,900		1,900	1,100	63%
Charges for Services	253,301	290,475	232,670	232,670	207,803		207,803	24,867	89%
Interest Earnings	165,725	39,751	26,878	26,878	22,158		22,158	4,720	82%
Debt Proceeds	-	1,778,948	-	890,000	890,000		890,000	-	100%
Other Income	42,383	56,716	5,300	23,326	41,861		41,861	(18,535)	179%
Interfund Allocation Reimb	138,150	149,020	150,163	150,163	137,649		137,649	12,514	92%
Interfund Transfers In	3,852,066	4,937,750	3,500,000	3,500,000	3,208,333		3,208,333	291,667	92%
Total Revenue	7,663,825	10,238,117	6,959,261	7,867,287	7,485,536		7,485,536	381,751	95%
Expenditures by Activity									
Streets / Traffic & Lighting	9,441,018	7,154,221	7,146,111	10,032,291	8,090,420	1,097,030	9,187,450	844,841	92%
Curb & Sidewalk Program	1,494,709	1,202,773	1,480,290	1,982,519	1,211,123	572,629	1,783,752	198,768	90%
Total Expenditures	10,935,727	8,356,994	8,626,401	12,014,810	9,301,543	1,669,658	10,971,202	1,043,609	91%
Expenditures by Type									
Personnel									
Salaries & Wages	2,602,952	2,715,345	2,994,880	2,980,876	2,588,035	-	2,588,035	392,841	87%
Fringe Benefits	970,717	1,138,382	1,240,258	1,248,262	1,070,925	-	1,070,925	177,337	86%
Total Personnel	3,573,668	3,853,726	4,235,138	4,229,138	3,658,960	-	3,658,960	570,178	87%
Supplies	1,080,335	1,065,253	764,833	1,005,029	793,023	83,028	876,051	128,977	87%
Services & Charges									
Professional Services	645,007	255,097	483,476	933,575	358,520	568,652	927,172	6,403	99%
Printing & Advertising	222	194	3,250	3,250	771	-	771	2,479	24%
Utilities	49,037	44,364	48,231	53,521	39,195	-	39,195	14,326	73%
Education & Training	9,540	13,900	15,000	11,460	2,845	-	2,845	8,615	25%
Travel	3,391	2,210	5,000	4,998	-	-	-	4,998	0%
Repairs & Maintenance	424,771	699,746	555,941	693,229	559,718	22,910	582,628	110,601	84%
Debt Service Principal	734,901	590,097	920,461	920,461	874,648	-	874,648	45,813	95%
Debt Service Interest & Fees	45,227	28,674	47,245	47,245	39,036	-	39,036	8,209	83%
Other Services & Charges	177,033	165,904	128,070	127,040	102,302	40	102,342	24,697	81%
Total Services & Charges	2,089,129	1,800,187	2,206,674	2,794,779	1,977,037	591,602	2,568,639	226,141	92%
Operating Expenditures	6,743,132	6,719,167	7,206,645	8,028,946	6,429,020	674,630	7,103,651	925,296	88%
Capital	64,316	102,840	-	2,566,108	1,571,080	995,028	2,566,108	-	100%
Interfund									
Interfund Allocations	1,628,279	1,534,987	1,419,756	1,419,756	1,301,443	-	1,301,443	118,313	92%
Interfund Transfers Out	2,500,000	-	-	-	-	-	-	-	-
Total Interfund	4,128,279	1,534,987	1,419,756	1,419,756	1,301,443	-	1,301,443	118,313	92%
Total Expenditures	10,935,727	8,356,994	8,626,401	12,014,810	9,301,543	1,669,658	10,971,202	1,043,609	91%
Net Surplus / (Deficit)	(3,271,902)	1,881,123	(1,667,140)	(4,147,523)	(1,816,007)		(3,485,666)		
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		2,460,297	4,830,126				
Cash Reserves Target	2,733,932	2,089,248		3,003,702					
							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, including paving and patching in the summer to plowing snow in the winter. Additionally, Streets maintains around 398 miles of alley surface. Also operating under the Streets Division is Unit 211, a 24/7 response vehicle that works with the South Bend Police Department and the South Bend Fire Department for emergencies.
- **Traffic & Lighting:** The Office of Traffic & Lighting maintains traffic signs, signals, and city-owned streetlights. Not only does this office provide traffic control in construction areas for the Offices of Streets & Sewers, but Traffic & Lighting also works with the South Bend Police Department to provide traffic control for special events in the city, setting up traffic control for events. Additionally, Traffic & Lighting is responsible for street painting, i.e., line striping, crosswalks, stop bars, etc.
- **Curb & Sidewalk:** An annual program to replace sidewalks, curbs, and curb ramps in poor condition at residential properties throughout the City. City Council members select the locations to be reviewed by Engineering for bidding as a public works project.

Explanation of Revenue Sources:

This fund receives 50% of the City's gas tax and wheel tax distribution from the State of Indiana. This fund receives gas tax and wheel tax revenue from the State of Indiana. Gas tax revenue is distributed monthly by the State and is based on a complex formula, developed by the State, which takes into account population, road and street mileage and other factors. Wheel tax is collected by the Indiana Bureau of Motor Vehicles, remitted to the County, and distributed monthly to the local units based on population and road miles. In April 2017, Indiana lawmakers passed House Enrolled Act 1002-2017 to raise extra funds to repair the state's roads and bridges. The bill raised the gas, special fuel, and motor carrier surcharge taxes by 10 cents. On July 1, 2018, the gas tax increased from 18 to 28 cents per gallon. Despite this increase, the City's gas tax revenue decreased by \$500k from 2018 to 2019 due to changes to the State's distribution formula which keeps more funds at the State level. As this fund's revenues decrease, the City continues to use income tax revenues to support the current level of street maintenance and repair, transferring funds from Local Income Tax Certified Shares Fund (#404).

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

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

Curb & Sidewalk Program - Three (3) Concrete Finishers were added to the 2019 budget. The addition of these positions enabled the Curb & Sidewalk crew to increase curb work production from 2,601 feet in 2018 to 4,038 feet in 2019 and sidewalk production from 2,844 feet in 2018 to 4,943 feet in 2019.

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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	2,852,560		2,852,560	188,690	94%
Interest Earnings	15,007	12,589	187	9,037	9,086		9,086	(49)	101%
Total Revenue	3,224,058	2,997,747	3,041,437	3,050,287	2,861,647		2,861,647	188,641	94%
Expenditures by Type									
Personnel									
Salaries & Wages	290,561	221,144	353,095	359,095	237,157	-	237,157	121,938	66%
Fringe Benefits	148,185	103,529	140,277	140,277	106,259	-	106,259	34,018	76%
Total Personnel	438,746	324,673	493,372	499,372	343,416	-	343,416	155,956	69%
Supplies	1,355,841	1,165,290	1,189,768	1,248,238	1,074,680	66,274	1,140,954	107,284	91%
Services & Charges									
Professional Services	-	-	-	250,000	249,700	-	249,700	300	100%
Repairs & Maintenance	774,629	1,042,462	1,358,110	1,412,302	554,217	803,208	1,357,425	54,878	96%
Total Services & Charges	774,629	1,042,462	1,358,110	1,662,302	803,916	803,208	1,607,124	55,178	97%
Capital	-	-	-	15,800	15,800	-	15,800	-	100%
Total Expenditures	2,569,216	2,532,426	3,041,250	3,425,713	2,237,812	869,482	3,107,295	318,418	91%
Net Surplus / (Deficit)	654,842	465,321	187	(375,426)	623,834		(245,648)		
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		750,871	1,746,837	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	5,705,121		5,705,121	377,379	94%
Intergov./ Grants	-	-	-	-	123,272		123,272	(123,272)	-
Licenses & Permits	3,150	300	3,000	3,000	1,900		1,900	1,100	63%
Charges for Services	253,301	290,475	232,670	232,670	207,803		207,803	24,867	89%
Interest Earnings	180,733	52,340	27,065	35,915	31,244		31,244	4,671	87%
Debt Proceeds	-	1,778,948	-	890,000	890,000		890,000	-	100%
Other Income	42,383	56,716	5,300	23,326	41,861		41,861	(18,535)	179%
Interfund Allocation Reimb	138,150	149,020	150,163	150,163	137,649		137,649	12,514	92%
Interfund Transfers In	3,852,066	4,937,750	3,500,000	3,500,000	3,208,333		3,208,333	291,667	92%
Total Revenue	10,887,884	13,235,863	10,000,698	10,917,574	10,347,182		10,347,182	570,391	95%
Expenditures by Fund									
Motor Vehicle Highway (#202)	10,935,727	8,356,994	8,626,401	12,014,810	9,301,543	1,669,658	10,971,202	1,043,608	91%
MVH Restricted (#266)	2,569,216	2,532,426	3,041,250	3,425,713	2,237,812	869,482	3,107,295	318,418	91%
Total Expenditures	13,504,943	10,889,419	11,667,651	15,440,523	11,539,356	2,539,141	14,078,496	1,362,026	91%
Expenditures by Activity									
Streets / Traffic & Lighting	12,010,234	9,686,646	10,187,361	13,458,003	10,328,233	1,966,512	12,294,745	1,163,259	91%
Curb & Sidewalk Program	1,494,709	1,202,773	1,480,290	1,982,519	1,211,123	572,629	1,783,752	198,768	90%
Total Expenditures	13,504,943	10,889,419	11,667,651	15,440,523	11,539,356	2,539,141	14,078,496	1,362,027	91%
Expenditures by Type									
Personnel									
Salaries & Wages	2,893,512	2,936,488	3,347,975	3,339,971	2,825,192	-	2,825,192	514,779	85%
Fringe Benefits	1,118,902	1,241,911	1,380,535	1,388,539	1,177,184	-	1,177,184	211,355	85%
Total Personnel	4,012,414	4,178,400	4,728,510	4,728,510	4,002,376	-	4,002,376	726,134	85%
Supplies	2,436,176	2,230,544	1,954,601	2,253,267	1,867,703	149,302	2,017,006	236,261	90%
Services & Charges									
Professional Services	645,007	255,097	483,476	1,183,575	608,220	568,652	1,176,872	6,703	99%
Printing & Advertising	222	194	3,250	3,250	771	-	771	2,479	24%
Utilities	49,037	44,364	48,231	53,521	39,195	-	39,195	14,326	73%
Education & Training	9,540	13,900	15,000	11,460	2,845	-	2,845	8,615	25%
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	1,113,935	826,118	1,940,053	165,479	92%
Debt Service Principal	734,901	590,097	920,461	920,461	874,648	-	874,648	45,813	95%
Debt Service Interest & Fees	45,227	28,674	47,245	47,245	39,036	-	39,036	8,209	83%
Other Services & Charges	177,033	165,904	128,070	127,040	102,302	40	102,343	24,697	81%
Total Services & Charges	2,863,758	2,842,649	3,564,784	4,457,082	2,780,953	1,394,810	4,175,764	281,319	94%
Operating Expenditures	9,312,348	9,251,592	10,247,895	11,438,859	8,651,033	1,544,113	10,195,145	1,243,714	89%
Capital	64,316	102,840	-	2,581,908	1,586,880	995,028	2,581,908	-	100%
Interfund									
Interfund Allocations	1,628,279	1,534,987	1,419,756	1,419,756	1,301,443	-	1,301,443	118,313	92%
Interfund Transfers Out	2,500,000	-	-	-	-	-	-	-	-
Total Interfund	4,128,279	1,534,987	1,419,756	1,419,756	1,301,443	-	1,301,443	118,313	92%
Total Expenditures	13,504,943	10,889,419	11,667,651	15,440,523	11,539,356	2,539,141	14,078,496	1,362,027	91%
Net Surplus / (Deficit)	(2,617,060)	2,346,444	(1,666,953)	(4,522,949)	(1,192,173)		(3,731,314)		
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		3,211,168	6,576,963				

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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	1,763,560		1,763,560	36,440	98%
Intergov./ Grants	117,020	101,082	350,000	491,692	670,528		670,528	(178,836)	136%
Interest Earnings	132,553	43,781	7,007	19,300	17,932		17,932	1,368	93%
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	2,452,020		2,452,020	(141,028)	106%
Expenditures by Type									
Supplies	63,646	4,468	350,000	400,548	364,419	36,129	400,548	-	100%
Services & Charges									
Professional Services	175,032	200,078	80,000	754,276	402,553	213,675	616,228	138,048	82%
Repairs & Maintenance	376,289	795,967	-	743,974	350,453	369,419	719,871	24,102	97%
Other Services & Charges	5,000	2,094	15,000	15,000	7,637	-	7,637	7,363	51%
Total Services & Charges	556,321	998,139	95,000	1,513,250	760,643	583,094	1,343,736	169,513	89%
Capital	2,095,286	1,552,078	300,000	915,452	530,129	234,293	764,422	151,030	84%
Interfund Transfers Out	617,569	1,000,000	2,000,000	2,000,000	1,833,333	-	1,833,333	166,667	92%
Total Expenditures	3,332,822	3,554,685	2,745,000	4,829,250	3,488,524	853,516	4,342,040	487,210	90%
Net Surplus / (Deficit)	1,313,706	(1,609,236)	(848,531)	(2,518,258)	(1,036,504)		(1,890,020)		
Beginning Cash Balance	3,919,938	5,233,148		3,632,884				Cash Reserves Target	
Cash Adjustments	(495)	8,971		-				No reserve requirement	
Ending Cash Balance	5,233,148	3,632,884		1,114,625	2,596,380				
Cash Reserves Target	-	-		-	-				

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

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Fund Name	LOIT Special Distribution					Fund Number	257		
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	-	144,097	-	-	-		-	-	-
Interest Earnings	10,922	1,257	129	1,440	1,383		1,383	57	96%
Other Income	92,453	-	-	1,500	1,500		1,500	-	100%
Total Revenue	103,375	145,354	129	2,940	2,883		2,883	57	98%
Expenditures by Type									
Services & Charges									
Professional Services	257,469	17,856	-	106,004	3,762	-	3,762	102,242	4%
Total Services & Charges	257,469	17,856	-	106,004	3,762	-	3,762	102,242	4%
Capital	434,025	31,938	-	103,459	20,166	78,851	99,017	4,442	96%
Total Expenditures	691,494	49,793	-	209,463	23,927	78,851	102,779	106,684	49%
Net Surplus / (Deficit)	(588,119)	95,560	129	(206,523)	(21,045)		(99,896)		
Beginning Cash Balance	757,509	170,735		266,588					
Cash Adjustments	1,345	293		-					
Ending Cash Balance	170,735	266,588		60,065	245,543				
Cash Reserves Target	-	-		-					

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.

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Fund Name	Local Road & Bridge Grant					Fund Number	265		
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	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	4,657		4,657	(647)	116%
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	1,586,800		1,586,800	558,381	74%
Expenditures by Type									
Services & Charges									
Repairs & Maintenance	996,856	1,691,081	2,000,000	3,420,585	2,482,521	223,243	2,705,764	714,821	79%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	996,856	1,691,081	2,000,000	3,420,585	2,482,521	223,243	2,705,764	714,821	79%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	996,856	1,691,081	2,000,000	3,420,585	2,482,521	223,243	2,705,764	714,821	79%
Net Surplus / (Deficit)	120,116	941,291	10	(1,275,403)	(895,721)		(1,118,964)		
Beginning Cash Balance	329,373	449,431		1,391,493			Cash Reserves Target		
Cash Adjustments	(58)	770		-			No reserve requirement - Grant fund - spend down to zero		
Ending Cash Balance	449,431	1,391,493		116,090	495,771				
Cash Reserves Target	-	-		-	-				

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Major Moves Construction					Fund Number	412		
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	-	668	-	51,633	84,756		84,756	(33,123)	164%
Interest Earnings	69,658	17,411	7,533	7,533	8,887		8,887	(1,354)	118%
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	586,971		586,971	(34,476)	106%
Expenditures by Type									
Supplies	-	-	450,000	450,000	-	-	-	450,000	0%
Services & Charges									
Professional Services	1,502	108,890	-	96,265	55,238	158,588	213,825	(117,560)	222%
Repairs & Maintenance	710,820	44,201	-	97,898	-	95,325	95,325	2,573	97%
Total Services & Charges	712,322	153,090	-	194,163	55,238	253,913	309,150	(114,987)	159%
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	83,092	328,953	412,046	335,013	55%
Net Surplus / (Deficit)	(572,194)	(813,301)	50,862	(194,564)	503,879		174,925		
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	1,890,314				
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.									

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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	19,229		19,229	(1,229)	107%
Interfund Transfers In	-	-	-	8,601,026	8,601,026		8,601,026	-	100%
Total Revenue	-	-	-	8,619,026	8,620,255		8,620,255	(1,229)	100%

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Capital	-	-	-	7,601,026	3,021,629	2,653,753	5,675,383	1,925,643	75%
Interfund Transfers Out	-	-	-	1,000,000	791,072	-	791,072	208,928	79%
Total Expenditures	-	-	-	8,601,026	3,812,701	2,653,753	6,466,454	2,134,571	75%

Net Surplus / (Deficit)	-	-	-	18,000	4,807,554	2,153,801
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Beginning Cash Balance	-	-	-	-	-	Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-	-	-	-	
Ending Cash Balance	-	-	18,000	5,634,108	-	
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).

City of South Bend, Indiana
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Fund Name	Solid Waste Operations					Fund Number	610		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	5,463,922	5,656,106	5,506,237	5,506,237	5,617,734		5,617,734	(111,497)	102%
Interest Earnings	12,252	2,362	-	205	536		536	(331)	262%
Other Income	13,220	98,540	45,500	46,848	49,951		49,951	(3,103)	107%
Interfund Transfers In	-	250,000	965,000	1,500,000	1,500,000		1,500,000	-	100%
Total Revenue	5,489,395	6,007,008	6,516,737	7,053,290	7,168,221		7,168,221	(114,931)	102%
Expenditures by Type									
Personnel									
Salaries & Wages	1,030,068	1,151,775	1,146,617	1,176,617	1,029,210	-	1,029,210	147,407	87%
Fringe Benefits	421,865	491,924	521,476	491,476	414,576	-	414,576	76,900	84%
Total Personnel	1,451,934	1,643,699	1,668,093	1,668,093	1,443,787	-	1,443,787	224,307	87%
Supplies									
	254,413	328,387	472,330	474,822	296,462	7,705	304,167	170,654	64%
Services & Charges									
Printing & Advertising	-	504	5,193	5,193	4,106	-	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	1,065,843	-	1,065,843	(114,943)	112%
Debt Service Principal	-	-	-	250,000	250,000	-	250,000	-	100%
Other Services & Charges	998,584	1,199,086	1,114,933	1,160,448	1,104,323	62,932	1,167,255	(6,807)	101%
Total Services & Charges	1,810,984	2,355,800	2,145,026	2,396,441	2,436,800	67,564	2,504,363	(107,923)	105%
Operating Expenditures	3,517,330	4,327,885	4,285,449	4,539,356	4,177,049	75,269	4,252,317	287,038	94%
Interfund									
Interfund Allocations	998,406	958,978	1,185,129	1,185,129	1,086,368	-	1,086,368	98,761	92%
Interfund Transfers Out	1,053,026	979,213	1,065,255	1,065,255	867,967	-	867,967	197,288	81%
Total Interfund	2,051,432	1,938,191	2,250,384	2,250,384	1,954,335	-	1,954,335	296,049	87%
Total Expenditures	5,568,762	6,266,076	6,535,833	6,789,740	6,131,384	75,269	6,206,652	583,087	91%
Net Surplus / (Deficit)	(79,367)	(259,069)	(19,096)	263,550	1,036,837		961,569		
Beginning Cash Balance	525,571	449,145		87,032					
Cash Adjustments	2,941	(103,044)		-					
Ending Cash Balance	449,145	87,032		350,583	691,809				
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 was repaid 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	31		31	(8)	134%
Debt Proceeds	-	375,000	-	758,270	758,270		758,270	-	100%
Interfund Transfers In	1,053,026	979,213	1,065,255	1,065,255	867,967		867,967	197,288	81%
Total Revenue	1,058,449	1,355,159	1,065,255	1,823,548	1,626,268		1,626,268	197,280	89%
Expenditures by Type									
Services & Charges									
Debt Service Principal	970,891	927,626	1,002,558	1,002,558	843,122	-	843,122	159,436	84%
Debt Service Interest & Fees	67,113	51,027	62,697	62,697	37,977	-	37,977	24,720	61%
Total Services & Charges	1,038,004	978,653	1,065,255	1,065,255	881,100	-	881,100	184,156	83%
Capital	-	53,416	-	1,133,270	354,135	779,135	1,133,270	-	100%
Total Expenditures	1,038,004	1,032,069	1,065,255	2,198,525	1,235,235	779,135	2,014,370	184,156	92%
Net Surplus / (Deficit)	20,445	323,090	-	(374,977)	391,033		(388,102)		
Beginning Cash Balance	44,494	64,925		388,126					
Cash Adjustments	(15)	111		-					
Ending Cash Balance	64,925	388,126		13,149	779,159				
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.

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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	18,025,942		18,025,942	742,711	96%	
Interest Earnings	89,938	29,477	21,605	25,355	26,312		26,312	(957)	104%	
Other Income	37,155	30,256	42,500	54,241	23,530		23,530	30,711	43%	
Interfund Allocation Reimb	1,734,889	1,788,327	1,856,424	1,856,424	1,701,722		1,701,722	154,702	92%	
Interfund Transfers In	159,826	83,727	103,534	103,534	33,278		33,278	70,256	32%	
Total Revenue	20,450,225	21,461,793	20,792,716	20,808,207	19,810,784		19,810,784	997,423	95%	
Expenditures by Subdivisions										
Oper - Source Supply	768,471	702,975	778,000	778,000	663,955	24,035	687,990	90,010	88%	
Maint - Source Supply	330,488	403,658	642,000	642,000	553,206	105,900	463,588	89,618	84%	
Oper - Water Treatment	394,221	458,003	413,877	522,180	311,070	97,110	408,180	114,000	78%	
Maint - Water Treatment	279,965	301,456	313,000	340,439	220,310	53,471	273,782	66,658	80%	
Oper - Transmission & Distrib	292,643	176,825	348,050	451,928	312,895	95,070	407,965	43,963	90%	
Maint - Transmission & Distrib	2,151,505	2,338,704	2,516,870	2,519,696	1,744,651	217,180	1,961,831	557,865	78%	
Oper - Customer Accounts	1,821,492	1,324,877	1,347,715	1,821,774	1,391,259	116,913	1,508,173	313,601	83%	
Admin & General	14,641,606	14,893,939	15,013,864	15,246,107	13,199,453	114,162	13,313,615	1,932,492	87%	
Total Expenditures	20,680,391	20,600,437	21,373,376	22,233,330	18,201,282	823,842	19,025,125	3,208,207	86%	
Expenditures by Type										
Personnel										
Salaries & Wages	3,287,529	3,387,258	3,694,444	3,661,444	2,942,363	-	2,942,363	719,082	80%	
Fringe Benefits	1,287,012	1,442,985	1,532,758	1,532,758	1,245,724	-	1,245,724	287,034	81%	
Total Personnel	4,574,540	4,830,243	5,227,202	5,194,202	4,188,086	-	4,188,086	1,006,116	81%	
Supplies	1,499,242	1,266,625	1,430,772	1,595,114	1,006,221	227,741	1,233,961	361,153	77%	
Services & Charges										
Professional Services	891,024	850,848	676,560	1,120,289	644,780	302,812	947,592	172,696	85%	
Printing & Advertising	1,165	2,209	10,359	10,779	1,922	-	1,922	8,858	18%	
Utilities	769,708	752,924	823,700	830,700	714,351	-	714,351	116,349	86%	
Education & Training	10,627	10,322	32,675	44,175	20,142	580	20,722	23,453	47%	
Travel	2,386	2,754	18,750	8,750	-	-	-	8,750	0%	
Repairs & Maintenance	321,740	388,841	475,200	633,467	439,581	55,592	495,174	138,293	78%	
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	3,539,879	3,657,575	2,784,050	237,117	3,021,167	636,408	83%	
Total Services & Charges	5,425,081	5,522,862	5,881,860	6,610,472	4,909,561	596,102	5,505,663	1,104,809	83%	
Operating Expenditures	11,498,863	11,619,730	12,539,834	13,399,788	10,103,868	823,842	10,927,711	2,472,078	82%	
Capital	-	-	-	-	-	-	-	-	-	
Interfund										
Interfund Allocations	1,979,352	2,184,334	2,267,793	2,267,793	2,078,810	-	2,078,810	188,983	92%	
PILOT	1,662,624	1,629,442	1,611,201	1,611,201	1,476,934	-	1,476,934	134,267	92%	
Interfund Transfers Out	5,539,552	5,166,931	4,954,548	4,954,548	4,541,670	-	4,541,670	412,878	92%	
Total Interfund	9,181,528	8,980,707	8,833,542	8,833,542	8,097,414	-	8,097,414	736,128	92%	
Total Expenditures	20,680,391	20,600,437	21,373,376	22,233,330	18,201,282	823,842	19,025,125	3,208,206	86%	
Net Surplus / (Deficit)	(230,166)	861,356	(580,660)	(1,425,123)	1,609,501		785,659			
Beginning Cash Balance	4,618,205	4,204,418		4,840,727					Cash Reserves Target	
Cash Adjustments	(183,621)	(225,047)		-						
Ending Cash Balance	4,434,584	3,979,371		4,840,727	5,932,985				5% of Annual expenditures	
Cash Reserves Target	1,034,020	1,030,022		1,111,667						
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
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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	192,850	236,907	210,000	210,000	169,386		169,386	40,614	81%
Interest Earnings	90,537	51,626	59,877	59,877	47,031		47,031	12,846	79%
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	3,091,917		3,091,917	281,083	92%
Total Revenue	3,524,387	4,160,101	3,642,877	3,642,877	3,319,374		3,319,374	323,503	91%

Expenditures by Type									
Services & Charges									
Professional Services	65,611	31,704	-	82,087	12,045	70,042	82,087	-	100%
Total Services & Charges	65,611	31,704	-	82,087	12,045	70,042	82,087	-	100%

Capital	1,147,043	726,784	2,573,000	6,182,355	1,461,238	1,063,698	2,524,936	3,657,419	41%
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Total Expenditures	1,212,655	758,488	2,573,000	6,264,442	1,473,284	1,133,740	2,607,023	3,657,419	42%
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Net Surplus / (Deficit)	2,311,733	3,401,613	1,069,877	(2,621,565)	1,846,091		712,351		
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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	9,447,029				
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.

<p>2021 projects include:</p> <p><u>Equipment:</u> \$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><u>Vehicles:</u> \$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><u>Booster Pump Stations:</u> \$81,000</p> <ul style="list-style-type: none"> • Locust booster station - \$62,000 • Topsfield booster station - \$19,000 <p><u>Mains:</u> \$867,000</p> <ul style="list-style-type: none"> • Water main, hydrant, and valve replacement <p><u>Edison Filtration Plant Rehabilitation:</u> \$822,000</p> <p><u>Northwest Elevated Tank:</u> \$330,000</p>	<p>Previous projects include:</p> <p><u>North Station Filtration Plant Rehabilitation:</u> \$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><u>Pinhook Filtration Plant Rehabilitation:</u> \$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	7,042		7,042	10,339	41%
Total Revenue	39,720	11,222	17,381	17,381	7,042		7,042	10,339	41%

Expenditures									
Interfund Transfers Out	34,076	16,448	17,381	17,381	7,042	-	7,042	10,339	41%
Total Expenditures	34,076	16,448	17,381	17,381	7,042	-	7,042	10,339	41%

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	1,275,880				
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	2,401		2,401	21,868	10%
Interfund Transfers In	2,013,000	1,218,000	1,511,548	1,511,548	1,385,586		1,385,586	125,962	92%
Total Revenue	2,039,869	1,226,907	1,535,817	1,535,817	1,387,987		1,387,987	147,830	90%
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	2,401	-	2,401	21,868	10%
Total Expenditures	3,483,048	1,511,205	1,535,817	1,535,817	211,464	-	211,464	1,324,353	14%
Net Surplus / (Deficit)	(1,443,179)	(284,298)	-	-	1,176,523		1,176,523		
Beginning Cash Balance	1,726,068	286,131		2,323			Cash Reserves Target		
Cash Adjustments	3,242	491		-					
Ending Cash Balance	286,131	2,323		2,323	1,178,846				
Cash Reserves Target	286,131	2,323		2,323			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	7,700		7,700	12,300	38%
Total Revenue	39,016	12,438	20,000	20,000	7,700		7,700	12,300	38%

Expenditures									
Interfund Transfers Out	34,582	20,000	20,000	20,000	7,696	-	7,696	12,304	38%
Total Expenditures	34,582	20,000	20,000	20,000	7,696	-	7,696	12,304	38%

Net Surplus / (Deficit)	4,434	(7,562)	-	-	3		3
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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	1,422,804				
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
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	78,460	25,426	41,884	41,884	16,138		16,138	25,746	39%
Interfund Transfers In	225,552	16,931	-	-	-		-	-	-
Total Revenue	304,012	42,357	41,884	41,884	16,138		16,138	25,746	39%

Expenditures									
Interfund Transfers Out	65,938	37,210	41,884	41,884	16,138	-	16,138	25,746	39%
Total Expenditures	65,938	37,210	41,884	41,884	16,138	-	16,138	25,746	39%

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	640,538		640,538	4,567	99%
Interest Earnings	57,505	18,620	28,298	28,298	11,332		11,332	16,966	40%
Other Income	365	-	-	-	-		-	-	-
Total Revenue	710,141	691,083	673,403	673,403	651,870		651,870	21,533	97%
Expenditures by Type									
Personnel									
Salaries & Wages	108,341	116,128	115,953	119,690	111,348	-	111,348	8,342	93%
Fringe Benefits	44,267	51,106	48,395	47,258	48,217	-	48,217	(959)	102%
Total Personnel	152,608	167,234	164,348	166,948	159,565	-	159,565	7,383	96%
Supplies	29,334	26,545	38,475	72,179	29,064	2,409	31,473	40,706	44%
Services & Charges									
Printing & Advertising	-	-	700	200	-	-	-	200	0%
Repairs & Maintenance	291,547	507,227	348,601	522,274	372,195	-	372,195	150,080	71%
Other Services & Charges	3,828	10,580	6,500	6,500	1,908	-	1,908	4,592	29%
Total Services & Charges	295,375	517,807	355,801	528,974	374,102	-	374,102	154,872	71%
Operating Expenditures	477,317	711,586	558,624	768,101	562,731	2,409	565,140	202,961	74%
Interfund Allocations	75,495	84,511	91,901	91,901	84,243	-	84,243	7,658	92%
Total Expenditures	552,812	796,097	650,525	860,002	646,974	2,409	649,383	210,619	76%
Net Surplus / (Deficit)	157,329	(105,014)	22,878	(186,599)	4,896		2,487		
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	2,039,033				
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.

**City of South Bend, Indiana
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Fund Name		Sewage Works Operations					Fund Number		641	
Fund Type		Enterprise Funds					Control		City Funds	
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Charges for Services	39,245,887	36,969,565	37,068,625	37,068,625	35,592,887		35,592,887	1,475,738	96%	
Interest Earnings	387,785	80,803	38,711	61,711	64,255		64,255	(2,544)	104%	
Other Income	93,446	36,100	5,142	273,760	275,395		275,395	(1,635)	101%	
Interfund Allocation Reimb	421,463	446,759	449,895	449,895	412,405		412,405	37,490	92%	
Interfund Transfers In	327,330	77,322	580,690	660,295	572,829		572,829	87,466	87%	
Total Revenue	40,475,911	37,610,549	38,143,063	38,514,286	36,917,771		36,917,771	1,596,515	96%	
Expenditures by Division										
Sewers	5,790,685	5,816,750	6,429,160	8,765,680	6,244,417	1,027,686	7,272,103	1,493,577	83%	
Concrete Crew	418,317	416,511	514,138	514,138	426,065	1,440	427,505	86,633	83%	
Wastewater	32,455,408	33,360,472	33,924,271	35,487,470	28,361,520	2,461,373	30,822,893	4,664,576	87%	
Organic Resources	1,609,596	1,587,652	1,498,179	1,517,674	1,255,828	59,957	1,315,784	201,890	87%	
Total Expenditures	40,274,007	41,181,385	42,365,748	46,284,962	36,287,830	3,550,456	39,838,286	6,446,676	86%	
Expenditures by Type										
Personnel										
Salaries & Wages	4,674,220	4,716,820	5,259,565	5,228,315	4,365,296	-	4,365,296	863,019	83%	
Fringe Benefits	1,739,623	1,973,822	2,062,979	2,094,229	1,792,536	-	1,792,536	301,693	86%	
Total Personnel	6,413,843	6,690,642	7,322,544	7,322,544	6,157,833	-	6,157,833	1,164,712	84%	
Supplies	1,739,090	1,666,866	1,975,014	2,180,908	1,412,863	277,011	1,689,873	491,035	77%	
Services & Charges										
Professional Services	1,634,972	849,692	2,301,000	2,743,964	331,994	1,641,245	1,973,239	770,724	72%	
Printing & Advertising	297	849	9,711	9,711	1,623	-	1,623	8,088	17%	
Utilities	1,206,860	1,101,420	1,313,160	1,319,910	1,067,552	-	1,067,552	252,358	81%	
Education & Training	17,885	12,122	41,500	41,000	15,176	44	15,220	25,780	37%	
Travel	10,139	6,202	48,000	48,000	356	-	356	47,644	1%	
Repairs & Maintenance	2,267,292	1,455,801	2,021,350	2,564,515	1,570,542	211,259	1,781,801	782,714	69%	
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	5,304,646	3,013,951	1,420,897	4,434,848	869,797	84%	
Total Services & Charges	8,636,557	6,554,095	8,620,657	12,333,977	6,303,423	3,273,445	9,576,868	2,757,107	78%	
Operating Expenditures	16,789,490	14,911,603	17,918,215	21,837,429	13,874,118	3,550,456	17,424,574	4,412,854	80%	
Interfund										
Interfund Allocations	5,730,856	5,645,332	6,312,945	6,312,945	5,786,865	-	5,786,865	526,080	92%	
PILOT	4,678,366	4,592,349	4,543,120	4,543,120	4,164,527	-	4,164,527	378,593	92%	
Interfund Transfers Out	13,075,295	16,032,102	13,591,468	13,591,468	12,462,320	-	12,462,320	1,129,148	92%	
Total Interfund	23,484,517	26,269,783	24,447,533	24,447,533	22,413,712	-	22,413,712	2,033,821	92%	
Total Expenditures	40,274,007	41,181,385	42,365,748	46,284,962	36,287,830	3,550,456	39,838,286	6,446,675	86%	
Net Surplus / (Deficit)	201,904	(3,570,836)	(4,222,685)	(7,770,676)	629,941		(2,920,515)			
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	11,211,576					
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.										
<ul style="list-style-type: none"> 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 was repaid June 30, 2021. 										

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Fund Name	Sewage Works Capital					Fund Number	642		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	475,488	547,367	339,000	339,000	533,495		533,495	(194,495)	157%
Interest Earnings	282,731	137,764	55,792	78,792	82,504		82,504	(3,712)	105%
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	5,458,453		5,458,453	396,547	93%
Total Revenue	5,758,219	8,613,472	6,249,792	6,272,792	6,099,108		6,099,108	173,684	97%
Expenditures by Type									
Capital	5,421,771	4,248,134	5,855,000	13,278,180	4,789,253	4,417,106	9,206,359	4,071,820	69%
Total Expenditures	5,421,771	4,248,134	5,855,000	13,278,180	4,789,253	4,417,106	9,206,359	4,071,820	69%
Net Surplus / (Deficit)	336,448	4,365,338	394,792	(7,005,388)	1,309,855		(3,107,252)		
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	15,119,718				
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	

City of South Bend, Indiana
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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	30,756		30,756	44,356	41%
Interfund Transfers In	151,717	-	-	-	-		-	-	-
Total Revenue	303,127	48,416	75,112	75,112	30,756		30,756	44,356	41%

Expenditures									
Interfund Transfers Out	127,330	71,004	75,112	75,112	30,756	-	30,756	44,356	41%
Total Expenditures	127,330	71,004	75,112	75,112	30,756	-	30,756	44,356	41%

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	19,648		19,648	(4,315)	128%
Debt Proceeds	-	5,743,815	-	14,339,893	14,339,893		14,339,893	-	100%
Interfund Transfers In	7,780,676	8,110,581	7,694,771	9,444,742	8,803,511		8,803,511	641,231	93%
Total Revenue	7,900,141	13,896,394	7,710,104	23,799,968	23,163,052		23,163,052	636,916	97%
Expenditures by Type									
Services & Charges									
Debt Service Principal	5,931,732	11,716,557	6,176,519	20,236,844	5,105,000	-	5,105,000	15,131,844	25%
Debt Service Interest & Fees	1,844,562	1,948,613	1,518,252	1,888,112	1,457,097	-	1,457,097	431,015	77%
Total Services & Charges	7,776,294	13,665,170	7,694,771	22,124,956	6,562,097	-	6,562,097	15,562,859	30%
Interfund Transfers Out	-	-	-	1,509,210	1,509,210	-	1,509,210	-	100%
Total Expenditures	7,776,294	13,665,170	7,694,771	23,634,166	8,071,307	-	8,071,307	15,562,859	34%
Net Surplus / (Deficit)	123,847	231,224	15,333	165,802	15,091,745		15,091,745		
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		1,486,635	16,412,578				
Cash Reserves Target	1,087,745	1,320,833		1,486,635					

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).

In 2021, the City issued the 2021 Sewage Works Refunding Revenue Bonds to refund the 2009 Sewage Works State Revolving Loan Fund (SRF) Loan (debt schedule #70) and the 2011 Sewage Works Revenue Bonds (debt schedule #93). The par amount of the bonds were \$12,450,000 with a premium of \$1,889,893 a total of \$14,339,893. The funds were deposited into this fund to be used to pay off the 2009 and 2011 debt in December 2021.

Explanation of Expenditures and Significant Changes/Variations:

Current debt includes:

- 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 Revenue 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)
- 2021 Sewage Works Revenue Bonds, Refunding 2009 & 2011 - final payment 12/1/31 (debt schedule #219)

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.

The 2021 Debt Service Principal and Interest expense is higher than usual due to the refunding of the 2009 and 2011 debt. The proceeds from the issuance of the refunding will be used to pay off of the original debt. The payoff will be \$15.1 million in principal and \$323k in interest. The refunding saved the City approximately \$3.5 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	271		271	64,729	0%
Interfund Transfers In	-	-	-	1,509,210	1,509,210		1,509,210	-	100%
Total Revenue	87,669	20,901	65,000	1,574,210	1,509,481		1,509,481	64,729	96%

Expenditures by Type									
Interfund Transfers Out	-	322,566	-	1,749,971	1,749,971		1,749,971	-	100%
Total Expenditures	-	322,566	-	1,749,971	1,749,971		1,749,971	-	100%

Net Surplus / (Deficit)	87,669	(301,665)	65,000	(175,761)	(240,490)		(240,490)		
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Beginning Cash Balance	4,204,246	4,291,915		3,990,250		Cash Reserves Target			
Cash Adjustments	-	-		-					
Ending Cash Balance	4,291,915	3,990,250		3,814,489	3,749,760				
Cash Reserves Target	4,291,915	3,990,250		3,814,489		100% cash reserves per bond covenants			

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.

A new debt service reserve requirement was established for the 2021 Sewage Works Refunding Revenue Bonds (debt schedule #219) in the amount of \$1,509,210. This amount was transferred from Fund #649 in 2021.

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.

In 2021, the City issued the 2021 Sewage Works Refunding Revenue Bonds to refund the 2009 Sewage Works State Revolving Loan Fund (SRF) Loan (debt schedule #70) and the 2011 Sewage Works Revenue Bonds (debt schedule #93). The remaining debt service reserve (\$1,749,971) for the 2009 and 2011 debt was transferred to the Sewage Works Debt Service Fund #649 to be used towards the pay off of the debt.

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Fund Name	Sewage Works Customer Deposit	Fund Number	654
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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	3,107	4,641	5,578	5,578	4,134		4,134	1,444	74%
Total Revenue	3,107	4,641	5,578	5,578	4,134		4,134	1,444	74%

Expenditures									
Interfund Transfers Out	-	6,318	5,578	5,578	4,134	-	4,134	1,444	74%
Total Expenditures	-	6,318	5,578	5,578	4,134	-	4,134	1,444	74%

Net Surplus / (Deficit)	3,107	(1,677)	-	-	-		-
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Beginning Cash Balance	204,693	413,157		649,073		<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;">100% cash reserves for customer deposits</td> </tr> </table>				Cash Reserves Target		100% cash reserves for customer deposits	
Cash Reserves Target													
100% cash reserves for customer deposits													
Cash Adjustments	205,357	237,593		-									
Ending Cash Balance	413,157	649,073		649,073	880,382								
Cash Reserves Target	413,157	649,073		649,073									

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

Explanation of Revenue Sources:
This fund receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Interest earned on this fund's cash balance is transferred to the Sewage Works Operations Fund (#641).

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Fund Name	Project ReLeaf					Fund Number	655		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	447,563	446,136	451,610	451,610	428,596		428,596	23,014	95%
Interest Earnings	15,370	4,176	3,221	3,221	2,207		2,207	1,014	69%
Other Income	103	-	-	-	-		-	-	-
Total Revenue	463,036	450,312	454,831	454,831	430,803		430,803	24,028	95%
Expenditures by Type									
Personnel									
Salaries & Wages	61,398	56,338	73,920	73,920	11,468	-	11,468	62,452	16%
Fringe Benefits	4,659	4,376	5,655	5,655	877	-	877	4,778	16%
Total Personnel	66,057	60,714	79,575	79,575	12,345	-	12,345	67,230	16%
Supplies	-	4,764	10,476	10,476	2,016	955	2,971	7,505	28%
Services & Charges									
Other Services & Charges	3,419	2,634	6,500	6,500	1,806	-	1,806	4,694	28%
Total Services & Charges	3,419	2,634	6,500	6,500	1,806	-	1,806	4,694	28%
Operating Expenditures	69,476	68,112	96,551	96,551	16,167	955	17,122	79,429	18%
Interfund									
Interfund Allocations	40,243	42,385	37,736	37,736	34,592	-	34,592	3,144	92%
Interfund Transfers Out	550,000	300,000	500,000	500,000	458,333	-	458,333	41,667	92%
Total Interfund	590,243	342,385	537,736	537,736	492,925	-	492,925	44,811	92%
Total Expenditures	659,719	410,497	634,287	634,287	509,092	955	510,047	124,240	80%
Net Surplus / (Deficit)	(196,683)	39,815	(179,456)	(179,456)	(78,289)		(79,244)		
Beginning Cash Balance	593,308	398,183		425,913					
Cash Adjustments	1,558	(12,085)		-					
Ending Cash Balance	398,183	425,913		246,457	325,234				
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	978,132		978,132	42,545	96%
Intergov./ Grants	-	-	-	68,000	68,000		68,000	-	100%
Interest Earnings	1,341	4,831	3,992	6,492	6,888		6,888	(396)	106%
Total Revenue	518,432	1,042,729	1,024,669	1,095,169	1,053,020		1,053,020	42,149	96%
Expenditures by Type									
Services & Charges									
Professional Services	54,500	11,085	200,000	338,125	69,718	133,907	203,625	134,500	60%
Other Services & Charges	-	3,186	-	-	183	-	183	(183)	-
Total Services & Charges	54,500	14,272	200,000	338,125	69,901	133,907	203,808	134,317	60%
Capital	275,886	90,050	824,000	1,451,469	261,901	437,393	699,293	752,176	48%
Total Expenditures	330,386	104,322	1,024,000	1,789,594	331,802	571,299	903,101	886,493	50%
Net Surplus / (Deficit)	188,046	938,407	669	(694,425)	721,218		149,918		
Beginning Cash Balance	-	124,406		1,032,916		Cash Reserves Target			
Cash Adjustments	(63,640)	(29,898)		-					
Ending Cash Balance	124,406	1,032,916		338,490	1,706,306				
Cash Reserves Target	82,597	26,080		447,399		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	21,289		21,289	(587)	103%
Interest Earnings	6,364	1,895	1,415	1,415	932		932	483	66%
Other Income	310	18	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	7,636		7,636	(7,636)	-
Total Revenue	11,691	6,591	11,415	22,117	29,857		29,857	(7,740)	135%
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)	(41,186)		(41,186)		
Beginning Cash Balance	226,550	238,323		213,569			Cash Reserves Target		
Cash Adjustments	81	409		-					
Ending Cash Balance	238,323	213,569		138,643	172,383				
Cash Reserves Target	-	7,938		24,261			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	77		77	81	49%
Total Revenue	434	883	358	1,158	77		77	1,081	7%

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	77		77		
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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	13,875				
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									
Intergov./ Grants	-	-	-	-	41,980		41,980	(41,980)	-
Charges for Services	135,148	148,550	130,000	145,000	105,497		105,497	39,503	73%
Fines, Forfeitures, and Fees	103,233	92,751	111,000	111,000	82,665		82,665	28,335	74%
Interest Earnings	11,017	3,849	2,937	2,937	2,086		2,086	851	71%
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	-	-	-	73,512		73,512	(73,512)	-
Total Revenue	288,059	258,705	259,937	262,907	309,210		309,210	(46,303)	118%
Expenditures by Type									
Supplies	168,527	62,084	135,500	162,706	152,283	37,427	189,710	(27,003)	117%
Services & Charges									
Professional Services	-	1,136	-	-	85	-	85	(85)	-
Education & Training	64,459	81,558	80,000	160,358	131,259	375	131,634	28,724	82%
Travel	41,704	20,646	50,000	50,358	28,749	597	29,346	21,012	58%
Other Services & Charges	37,480	31,475	55,000	63,908	68,986	-	68,986	(5,079)	108%
Total Services & Charges	143,643	134,816	185,000	274,624	229,080	972	230,051	44,572	84%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	312,170	196,900	320,500	437,330	381,362	38,399	419,761	17,569	96%
Net Surplus / (Deficit)	(24,110)	61,806	(60,563)	(174,423)	(72,152)		(110,551)		
Beginning Cash Balance	445,146	421,276		483,549					
Cash Adjustments	240	467		-					
Ending Cash Balance	421,276	483,549		309,126	403,952				
Cash Reserves Target	78,042	49,225		109,332					
							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.

City of South Bend, Indiana
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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	8,633,886		8,633,886	757,860	92%
Interest Earnings	78,327	33,595	32,640	32,640	23,606		23,606	9,034	72%
Total Revenue	9,283,457	9,736,892	8,031,916	9,424,386	8,657,492		8,657,492	766,894	92%

Expenditures by Department									
Police Department	4,114,929	4,619,654	4,737,560	4,737,560	4,338,712	-	4,338,712	398,848	92%
Fire Department	3,867,331	4,330,886	4,880,453	4,880,453	4,380,745	-	4,380,745	499,708	90%
Total Expenditures	7,982,259	8,950,540	9,618,013	9,618,013	8,719,457	-	8,719,457	898,556	91%

Expenditures by Type									
Personnel									
Salaries & Wages	6,114,800	6,703,431	7,146,723	7,651,358	6,752,802	-	6,752,802	898,556	88%
Fringe Benefits	1,867,459	2,247,109	2,471,290	1,966,655	1,966,655	-	1,966,655	-	100%
Total Personnel	7,982,259	8,950,540	9,618,013	9,618,013	8,719,457	-	8,719,457	898,556	91%
Total Expenditures	7,982,259	8,950,540	9,618,013	9,618,013	8,719,457	-	8,719,457	898,556	91%

Net Surplus / (Deficit)	1,301,198	786,352	(1,586,097)	(193,627)	(61,965)		(61,965)
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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	3,983,752	
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	11,920		11,920	(6,200)	208%		
Interest Earnings	20,608	5,998	8,046	8,046	3,792		3,792	4,254	47%		
Total Revenue	25,941	11,478	13,766	13,766	15,712		15,712	(1,946)	114%		
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)	15,442		15,442				
Beginning Cash Balance	748,876	725,194		681,823		<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;">Set dollar amount of \$750,000</td> </tr> </table>				Cash Reserves Target	Set dollar amount of \$750,000
Cash Reserves Target											
Set dollar amount of \$750,000											
Cash Adjustments	376	2,928		-							
Ending Cash Balance	725,194	681,823		645,589	695,580						
Cash Reserves Target	750,000	750,000		750,000							
Fund Purpose:	<p>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.</p>										
Explanation of Revenue Sources:	<p>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.</p>										
Explanation of Expenditures and Significant Changes/Variations:	<p>Expenditures are driven by the number of off duty accident claims. Claims have been minimal in this fund since it was created.</p>										

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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	23		23	33	41%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	111	36	56	56	23		23	33	41%

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	23		23		
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Beginning Cash Balance	3,983	4,095		4,138					
Cash Adjustments	2	7		-					
Ending Cash Balance	4,095	4,138		4,194	4,161				
Cash Reserves Target	-	-		-					

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

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

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

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

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Fund Name	Fire Department Capital					Fund Number	287		
Fund Type	Capital Funds					Control	City Funds		
	2019 Actual	2020 Actual	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	1,746,580		1,746,580	91,270	95%
Fines, Forfeitures, and Fees	-	-	-	300	300		300	-	100%
Interest Earnings	79,926	9,151	11,814	11,814	7,898		7,898	3,916	67%
Debt Proceeds	-	1,660,000	-	210,000	210,000		210,000	-	100%
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	2,134,964	1,966,112		1,966,112	168,852	92%
Expenditures by Type									
Supplies	18,800	-	-	-	-		-	-	-
Services & Charges									
Debt Service Principal	434,910	343,971	702,189	702,189	662,651	-	662,651	39,538	94%
Debt Service Interest & Fees	43,560	31,114	43,578	43,578	36,120	-	36,120	7,458	83%
Total Services & Charges	478,470	375,085	745,767	745,767	698,771	-	698,771	46,996	94%
Capital	1,570,388	1,925,268	400,000	2,400,702	762,539	1,310,503	2,073,042	327,660	86%
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	3,896,776	2,211,616	1,310,503	3,522,120	374,657	90%
Net Surplus / (Deficit)	(2,142,806)	1,145,719	28,590	(1,761,812)	(245,505)		(1,556,008)		
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	2,865,492				
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	155		155	221	41%
Other Income	12	-	-	-	-		-	-	-
Total Revenue	10,071	243	10,376	10,376	155		155	10,221	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	155		155		
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	28,092				
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	92,450		92,450	(2,450)	103%
Interest Earnings	6,998	2,955	3,892	3,892	1,869		1,869	2,023	48%
Donations	24,945	-	-	-	-		-	-	-
Other Income	-	-	-	1,300	1,300		1,300	-	100%
Total Revenue	143,813	57,555	93,892	95,192	95,619		95,619	(427)	100%
Expenditures by Type									
Personnel									
Salaries & Wages	462	-	3,000	-	-	-	-	-	-
Fringe Benefits	-	-	2,500	-	-	-	-	-	-
Total Personnel	462	-	5,500	-	-	-	-	-	-
Supplies	10,913	16,731	18,500	40,000	32,702	6,204	38,906	1,094	97%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	890	-	1,300	1,300	-	-	-	1,300	0%
Education & Training	10,855	425	15,000	19,000	13,608	-	13,608	5,392	72%
Travel	942	2,524	9,000	9,890	1,483	-	1,483	8,407	15%
Repairs & Maintenance	7,520	-	43,000	22,000	4,210	5,685	9,895	12,105	45%
Other Services & Charges	-	-	-	110	1,133	-	1,133	(1,023)	1030%
Total Services & Charges	20,206	2,949	68,300	52,300	20,433	5,685	26,118	26,181	50%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	31,581	19,679	92,300	92,300	53,135	11,889	65,024	27,275	70%
Net Surplus / (Deficit)	112,232	37,876	1,592	2,892	42,484		30,595		
Beginning Cash Balance	181,204	293,325		330,404					
Cash Adjustments	(111)	(797)		-					
Ending Cash Balance	293,325	330,404		333,296	350,388				
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	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	-	-	-	-	-		-		
Beginning Cash Balance	26,716	26,716		26,716					
Cash Adjustments	-	-		-					
Ending Cash Balance	26,716	26,716		26,716	26,716				
Cash Reserves Target	-	-		-					
						Cash Reserves Target			
						No reserve requirement - Grant fund - spend down to zero			
Fund Purpose:	This fund was established to track the revenue and expenditures related to specific federal grants for the Police Department.								
Explanation of Revenue Sources:	Historically, this fund received grant revenue. 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
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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	23,525	9,350	20,000	25,000	19,625		19,625	5,375	79%
Interest Earnings	3,069	1,106	1,620	3,000	767		767	2,233	26%
Other Income	175	-	-	-	-		-	-	-
Total Revenue	26,769	10,456	21,620	28,000	20,392		20,392	7,608	73%

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	100	-	100	4,150	2%
Total Services & Charges	6,737	2,943	15,750	15,750	100	-	100	15,650	1%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	6,737	3,157	17,250	17,250	100	-	100	17,150	1%

Net Surplus / (Deficit)	20,032	7,299	4,370	10,750	20,292	20,292
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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	146,276	
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
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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	56,495	180,998	-	98,920	103,213		103,213	(4,293)	104%
Fines, Forfeitures, and Fees	9,219	6,919	10,000	10,000	6,602		6,602	3,398	66%
Interest Earnings	4,724	594	170	375	395		395	(20)	105%
Donations	5,098	-	-	-	-		-	-	-
Other Income	1,949	260	-	120	120		120	-	100%
Total Revenue	77,485	188,771	10,170	109,415	110,330		110,330	(915)	101%

Expenditures by Type

Supplies	65,306	86,905	20,000	17,000	19,676	3,062	22,738	(5,738)	134%
Services & Charges									
Education & Training	300	-	-	6,490	-	-	-	6,490	0%
Other Services & Charges	44,622	12,317	20,000	4,575	6,214	-	6,214	(1,639)	136%
Total Services & Charges	44,922	12,317	20,000	11,065	6,214	-	6,214	4,851	56%
Capital	-	185,805	-	147,086	57,158	80,308	137,466	9,620	93%
Total Expenditures	110,228	285,026	40,000	175,151	83,048	83,371	166,418	8,733	95%

Net Surplus / (Deficit)	(32,743)	(96,255)	(29,830)	(65,736)	27,283		(56,088)
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Beginning Cash Balance	202,035	169,439		73,474		Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	146	290		-		
Ending Cash Balance	169,439	73,474		7,738	104,102	
Cash Reserves Target	-	-		-		

Fund Purpose:

This fund was originally established (7015-82) to track the Community Oriented Police Program but has been expanded to track other federal grants related to the Police Department. In recent years, this fund has also been used to track donations and their associated expenditures.

Explanation of Revenue Sources:

This fund receives revenue from various Federal and State Grants. The Community-Oriented Policing Services (COPS) Office of the Department of Justice offers grants through the Making Officer Redeployment Effective (MORE) program. This fund also receives revenue from impound towing fees.

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Police Federal Drug Enforcement	Fund Number	299
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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	57,919	57,919		57,919	-	100%
Interest Earnings	3,131	723	883	883	183		183	700	21%
Total Revenue	3,131	723	25,883	58,802	58,102		58,102	700	99%

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%
Interfund Transfers Out	-	-	-	-	81,148	-	81,148	(81,148)	-
Total Expenditures	43,499	31,000	28,500	28,500	81,148	-	81,148	(52,648)	285%
Net Surplus / (Deficit)	(40,368)	(30,277)	(2,617)	30,302	(23,046)		(23,046)		

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		113,577	60,229	
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.

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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>								

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Fund Name	2018 Fire Station #9 Bond Capital					Fund Number	451		
Fund Type	Capital Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	42,008	2,981	-	1,550	1,745		1,745	(195)	113%
Total Revenue	42,008	2,981	-	1,550	1,745		1,745	(195)	113%
Expenditures by Type									
Capital	3,143,446	89,311	-	-	-	-	-	-	-
Total Expenditures	3,143,446	89,311	-	-	-	-	-	-	-
Net Surplus / (Deficit)	(3,101,438)	(86,330)	-	1,550	1,745		1,745		
Beginning Cash Balance	3,494,445	399,877		314,233					
Cash Adjustments	6,871	686		-					
Ending Cash Balance	399,877	314,233		315,783	315,978				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

This fund was established to track the expenditures of the proceeds from the General Obligation Bonds, Series 2018. The bonds were issued to fund the replacement of Fire Station #9 and addition of a classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. Payment of debt service principal and interest to the bondholders is recorded in the 2018 Fire Station #9 Bond Debt Service Fund (#350). Bond issuance costs were recorded in this fund per Ordinance 10576-18 section VII-(a).

Explanation of Revenue Sources:

The par amount of the General Obligation Bonds, Series 2018 was \$5,045,000 with a premium of \$37,316. The bonds were closed on March 29, 2018 with a net interest rate of 3.065%. The net proceeds after bond issuance costs were \$4,864,008. This amount was deposited into this fund to be used towards the approved capital projects.

Explanation of Expenditures and Significant Changes/Variations:

Construction of Fire Station 9 was completed in 2019. The new station was constructed at the corner of Mishawaka Avenue and 21st Street and will house Engine 9, Medic 9, Boat 2, and accommodate up to seven assigned firefighters per day.

The remaining bond capital proceeds will be used to construct an additional classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. It will be an approximately 3,000 square foot building and will house a rugged, divisible classroom with the capacity for 100 personnel and additional training props and storage areas.

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Fund Name	Fire Pension					Fund Number	701		
Fund Type	Pension Trust Funds					Control	City Funds		
	2019 Actual	2020 Actual	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	4,101,279		4,101,279	(1)	100%
Interest Earnings	8,670	2,205	5,272	5,272	1,536		1,536	3,736	29%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	4,475,663	4,325,739	4,448,368	4,106,550	4,102,815		4,102,815	3,735	100%
Expenditures by Type									
Personnel									
Salaries & Wages	4,449,225	4,205,078	4,488,409	4,488,409	3,780,889	-	3,780,889	707,520	84%
Total Personnel	4,449,225	4,205,078	4,488,409	4,488,409	3,780,889	-	3,780,889	707,520	84%
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	1,296	-	1,296	104	93%
Total Services & Charges	5,126	4,179	7,750	7,750	4,796	-	4,796	2,954	62%
Total Expenditures	4,454,351	4,209,256	4,496,259	4,496,259	3,785,686	-	3,785,686	710,574	84%
Net Surplus / (Deficit)	21,312	116,482	(47,891)	(389,709)	317,129		317,129		
Beginning Cash Balance	315,085	336,501		453,561					
Cash Adjustments	104	577		-					
Ending Cash Balance	336,501	453,561		63,852	770,690				
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).

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Fund Name	Police Pension					Fund Number	702		
Fund Type	Pension Trust Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Shared Revenues	6,111,782	6,048,813	6,147,998	5,950,693	5,950,693		5,950,693	-	100%
Interest Earnings	17,014	3,126	9,277	9,277	1,932		1,932	7,345	21%
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	5,956,744		5,956,744	9,345	100%
Expenditures by Type									
Personnel									
Salaries & Wages	6,374,654	6,186,554	6,049,340	6,049,340	5,463,769	-	5,463,769	585,571	90%
Total Personnel	6,374,654	6,186,554	6,049,340	6,049,340	5,463,769	-	5,463,769	585,571	90%
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	829	-	829	571	59%
Total Services & Charges	5,271	4,445	8,400	8,400	4,329	-	4,329	4,071	52%
Total Expenditures	6,379,925	6,190,998	6,057,740	6,057,740	5,468,098	-	5,468,098	589,642	90%
Net Surplus / (Deficit)	(248,240)	(132,776)	101,535	(91,651)	488,647		488,647		
Beginning Cash Balance	945,540	698,148		566,569					
Cash Adjustments	848	1,197		-					
Ending Cash Balance	698,148	566,569		474,918	1,055,216				
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
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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	65	21	5	25	13		13	12	54%
Donations	-	-	-	-	-		-	-	-
Total Revenue	65	21	5	25	13		13	12	54%

Expenditures by Type

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

Net Surplus / (Deficit)	65	21	5	25	13	13
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Beginning Cash Balance	2,330	2,395	2,420	2,445	2,434	Cash Reserves Target No reserve requirement
Cash Adjustments	1	4	-	-	-	
Ending Cash Balance	2,395	2,420	2,445	2,434	2,434	
Cash Reserves Target	-	-	-	-	-	

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The donations are to be spent on supplies or services directly related to the Police K-9 unit.

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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	201		201	(143)	346%
Charges for Services	2,583,508	2,760,462	2,881,450	2,731,450	2,748,440		2,748,440	(16,990)	101%
Fines, Forfeitures, and Fees	-	-	-	-	12		12	(12)	-
Interest Earnings	140,690	7,167	40,000	40,000	20,219		20,219	19,781	51%
Donations	1,714,670	1,061,421	715,000	1,805,000	852,899		852,899	952,101	47%
Other Income	329,248	127,858	25,000	128,839	126,197		126,197	2,642	98%
Interfund Transfers In	410,867	800,000	1,234,486	1,234,486	1,129,830		1,129,830	104,656	92%
Total Revenue	19,753,423	15,876,432	15,050,019	16,293,916	11,244,133		11,244,133	5,049,783	69%
Expenditures by Division									
Park Administration	1,723,159	1,499,024	1,605,828	1,606,596	1,408,298	1,281	1,409,579	197,018	88%
Park Maintenance	9,916,774	6,962,316	7,183,287	7,177,885	6,500,481	302,079	6,802,560	375,325	95%
Golf Courses	1,621,929	1,501,398	1,503,657	1,566,045	1,621,012		24,657	1,645,669	105%
Recreation	3,034,640	2,773,309	2,936,242	2,954,292	2,487,140	14,972	2,502,112	452,181	85%
Development & Promotions	965,503	882,516	1,117,095	1,134,983	851,497	12,218	863,715	271,268	76%
Park Projects & Capital	6,432,472	1,041,871	-	1,681,504	342,430	370,983	713,414	968,091	42%
Potawatomi Zoo	700,000	700,000	701,965	701,965	701,801	-	701,801	164	100%
Total Expenditures	24,394,477	15,360,434	15,048,074	16,823,270	13,912,659	726,189	14,638,848	2,184,423	87%
Expenditures by Type									
Personnel									
Salaries & Wages	5,970,871	6,015,996	5,830,401	5,793,829	5,396,473	-	5,396,473	397,356	93%
Fringe Benefits	1,850,776	2,133,462	2,018,043	2,054,615	1,884,446	-	1,884,446	170,169	92%
Total Personnel	7,821,647	8,149,458	7,848,444	7,848,444	7,280,918	-	7,280,918	567,525	93%
Supplies	1,291,583	1,173,909	1,508,997	1,575,315	1,291,584	63,318	1,354,902	220,413	86%
Services & Charges									
Professional Services	443,786	192,616	338,049	159,954	109,215	3,303	112,518	47,436	70%
Printing & Advertising	112,043	102,375	263,606	251,003	149,592	9,071	158,663	92,340	63%
Utilities	764,164	790,831	675,223	718,776	870,357	-	870,357	(151,581)	121%
Education & Training	23,428	11,167	25,425	24,873	15,108	419	15,527	9,346	62%
Travel	20,508	3,355	32,922	27,010	4,878	1,496	6,374	20,636	24%
Repairs & Maintenance	689,481	515,084	544,893	557,875	578,705	63,027	641,732	(83,857)	115%
Debt Service Principal	456,436	504,636	459,625	461,923	452,898	-	452,898	9,025	98%
Debt Service Interest & Fees	43,303	47,338	39,584	37,286	31,020	-	31,020	6,266	83%
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	701,644	527,969	95,703	623,672	77,972	89%
Total Services & Charges	4,444,167	3,573,777	3,622,618	3,655,343	3,454,742	173,018	3,627,761	27,583	99%
Operating Expenditures	13,557,398	12,897,144	12,980,059	13,079,103	12,027,244	236,337	12,263,581	815,521	94%
Capital	9,164,819	1,030,272	400,000	2,076,153	356,403	489,852	846,255	1,229,898	41%
Interfund									
Interfund Allocations	1,672,261	1,421,220	1,668,015	1,668,015	1,529,012	-	1,529,012	139,003	92%
Interfund Transfers Out	-	11,799	-	-	-	-	-	-	-
Total Interfund	1,672,261	1,433,019	1,668,015	1,668,015	1,529,012	-	1,529,012	139,003	92%
Total Expenditures	24,394,477	15,360,434	15,048,074	16,823,270	13,912,659	726,189	14,638,848	2,184,422	87%
Net Surplus / (Deficit)	(4,641,054)	515,998	1,945	(529,354)	(2,668,526)		(3,394,715)		
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		3,626,650	1,538,322				
Cash Reserves Target	6,098,619	3,840,108		4,205,818					
							Cash Reserves Target		
							25% of Annual expenditures		
Fund Purpose:									
This fund accounts for the operation of the Parks & Recreation side of South Bend Venues, Parks & Arts (VPA). The purpose is to provide quality spaces, places, and experiences within the City. There are several operational divisions within the department: Administration, Maintenance, Golf Courses, Recreation, and Marketing & Events.									
Explanation of Revenue Sources:									
This fund's main source of revenue is property taxes (distributions received in June and December). This fund also receives auto excise and commercial vehicle excise tax (intergovernmental shared revenues). Additional revenue is derived from charges for services such as pavilion rental, golf course fees, concessions, and fees for camps, leagues, fitness centers, and special events. In 2019, this fund received a donation of \$450,000 from the Pokagon Band. It will be received annually through 2023. The Regional Cities Grant of \$5 million dollars was completed in 2020. In 2019, VPA received \$1,000,000 from the Leighton Foundation. Interfund transfers from the Local Income Tax Certified Shares Fund (#404) help subsidize the Parks operations.									
Explanation of Expenditures, Staffing, and Significant Changes/Variations:									
Capital Projects - In 2019, capital expenditures reflect the use of the Regional Cities, Leighton Foundation, and Pokagon Band funds for the Howard Park renovation project. In 2020, the decrease in capital expenditures reflects the substantial completion of the Howard Park renovation project and the use of the noted grants and donations. The increase in Professional Services and decrease in Other Services & Charges is primarily due to the reclassification of a service contract for the maintenance of the streetscapes and sidewalks downtown. Personnel - From 2020 to 2021, several personnel changes were made: six positions were eliminated from this fund and three positions were transferred to other funds (two positions transferred to the Community Initiatives division in Fund #101 and one position transferred to the Morris Performing Arts Center budget in Fund #101). Accounting Change - In 2019, the Recreation Nonreverting Fund (#203) and the Park Nonreverting Capital Fund (#405) were discontinued and the activity formerly appearing in them is represented in the Parks & Recreation Fund (#201). This allowed for better reporting and more efficient use of funds.									

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Fund Name	Morris PAC / Palais Royale Marketing					Fund Number	273		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	21,618	3,535	5,000	5,000	4,983		4,983	17	100%
Interest Earnings	1,802	648	578	578	426		426	152	74%
Donations	-	-	-	500	500		500	-	100%
Total Revenue	23,421	4,183	5,578	6,078	5,909		5,909	169	97%
Expenditures by Type									
Services & Charges									
Printing & Advertising	7,720	832	20,000	29,984	5,885	4,160	10,045	19,939	34%
Total Services & Charges	7,720	832	20,000	29,984	5,885	4,160	10,045	19,939	34%
Interfund Transfers Out							-	-	-
Total Expenditures	7,720	832	20,000	29,984	5,885	4,160	10,045	19,939	34%
Net Surplus / (Deficit)	15,701	3,351	(14,422)	(23,906)	24		(4,136)		
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	76,545				
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	19,847		19,847	45,153	31%
Interest Earnings	3,934	1,818	1,737	1,737	1,268		1,268	469	73%
Total Revenue	86,398	39,372	66,737	66,737	21,115		21,115	45,622	32%

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)	21,115		21,115		
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Beginning Cash Balance	101,499	186,839		225,432					
Cash Adjustments	(101)	320		-					
Ending Cash Balance	186,839	225,432		177,169	246,547				
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.

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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).

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Fund Name	Coveleski Stadium Capital					Fund Number	401		
Fund Type	Capital Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	23,125	-	30,000	30,000	-		-	30,000	0%
Interest Earnings	823	144	351	351	58		58	293	17%
Total Revenue	23,947	144	30,351	30,351	58		58	30,293	0%
Expenditures by Type									
Services & Charges									
Repairs & Maintenance	38,513	15,099	30,000	30,000	10,183	715	10,898	19,102	36%
Total Services & Charges	38,513	15,099	30,000	30,000	10,183	715	10,898	19,102	36%
Capital	32,955	-	-	-	-	-	-	-	-
Total Expenditures	71,468	15,099	30,000	30,000	10,183	715	10,898	19,102	36%
Net Surplus / (Deficit)	(47,520)	(14,955)	351	351	(10,125)		(10,840)		
Beginning Cash Balance	73,256	25,850		11,685			Cash Reserves Target		
Cash Adjustments	114	790		-			No reserve requirement - Capital fund - spend down to zero		
Ending Cash Balance	25,850	11,685		12,036	814				
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	Professional Sports Convention Development Area					Fund Number	413		
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./ Shared Revenues	-	-	-	850,000	509,424		509,424	340,576	60%
Interest Earnings	-	-	-	-	38		38	(38)	-
Total Revenue	-	-	-	850,000	509,462		509,462	340,538	60%
Expenditures by Type									
Capital	-	-	-	-	-	655,000	655,000	(655,000)	-
Total Expenditures	-	-	-	-	-	655,000	655,000	(655,000)	-
Net Surplus / (Deficit)	-	-	-	850,000	509,462		(145,538)		
Beginning Cash Balance	-	-	-	-	-				
Cash Adjustments	-	-	-	-	-				
Ending Cash Balance	-	-	-	850,000	509,462				
Cash Reserves Target	-	-	-	-	-				

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

Fund Purpose:

This fund was established in 2021 (Resolution 4917-21) to account for the reinstatement of the Professional Sports Convention Development Area (PSCDA) in downtown South Bend. The PSCDA was originally established in 1997 (Resolution 2519-97) to fund debt service and improvements at the College Football Hall of Fame. The City received PSCDA tax revenue for the original area from January 1998 through December 2017. The original PSCDA included the College Football Hall of Fame, Century Center, Four Winds Field at Stanley Coveleski Stadium, Morris Performing Arts Center, Palais Royale Ballroom, and the Studebaker National Museum. The revised PSCDA expanded the tax area, adding the Aloft Hotel, the Courtyard by Marriott South Bend, Downtown, the Doubletree Hotel, Howard Park including its Community Center and the Howard Park Public House, and the campus of Indiana University South Bend.

Explanation of Revenue Sources:

The Indiana Department of Revenue collects a portion of state sales tax and income taxes (covered taxes) generated in the PSCDA and remits it to the City on a monthly basis, two months in arrears. The maximum amount of covered taxes that may be captured in the PSCDA is \$2 million per year per IC 36-7-31.8-10(e). The allocation provisions shall expire July 1, 2041. Because this is a new source of tax revenue, the City is budgeting conservatively at \$1.5 million per year.

Explanation of Expenditures and Significant Changes/Variations:

The PSCDA tax revenue shall be used for capital improvements or financing of capital improvements for any facility that is owned by the City and is used as one of the following: a professional sports franchise for practice or competitive sporting events, a facility used principally for convention or tourism related events, a museum, a facility used for public attractions of national significance, a performing arts venue (IC 36-7-31.38-8 (a)(2)).

Initially, the City plans to use the PSCDA to fund capital improvements at Four Winds Field at Coveleski Stadium in downtown South Bend, a baseball stadium for the South Bend Cubs minor league baseball team.

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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	19,847		19,847	45,153	31%
Interest Earnings	10,956	3,981	2,175	2,175	1,022		1,022	1,153	47%
Other Income	575	-	-	-	-		-	-	-
Interfund Transfers In	-	175,579	-	-	-		-	-	-
Total Revenue	93,995	217,114	67,175	67,175	20,869		20,869	46,306	31%
Expenditures by Type									
Supplies	14,469	-	25,000	15,000	14,811	-	14,811	189	99%
Services & Charges									
Professional Services	-	-	-	34,910	-	30,000	30,000	4,910	86%
Printing & Advertising	-	-	-	90	90	-	90	-	100%
Repairs & Maintenance	21,435	90,471	25,000	1,625	-	-	-	1,625	0%
Total Services & Charges	21,435	90,471	25,000	36,625	90	30,000	30,090	6,535	82%
Capital	14,149	346,394	-	-	108,979	54,371	163,350	(163,350)	-
Total Expenditures	50,052	436,865	50,000	51,625	123,880	84,371	208,251	(156,626)	403%
Net Surplus / (Deficit)	43,943	(219,751)	17,175	15,550	(103,011)		(187,383)		
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	100,086				
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.

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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	11,359		11,359	(3,359)	142%
Interest Earnings	2,961	617	369	450	460		460	(10)	102%
Total Revenue	17,386	7,094	8,369	8,450	11,820		11,820	(3,369)	140%

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)	11,820		11,820		
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Beginning Cash Balance	129,091	107,792		80,911		Cash Reserves Target No reserve requirement			
Cash Adjustments	94	185		-					
Ending Cash Balance	107,792	80,911		54,361	92,731				
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
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	22,489	293	-	-	-		-	-	-
Total Revenue	22,489	293	-	-	-		-	-	-

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Capital	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	29,902		29,902	98	100%
Total Revenue	297,324	72,162	-	30,000	29,902		29,902	98	100%
Expenditures by Division									
Series A - Howard Park	842,454	73,054	-	-	-	-	-	-	-
Series B - St. Louis Street	1,041,033	6,643	-	27,752	-	12,000	12,000	15,752	43%
Series C - Colfax-Seitz	-	-	-	1,012,332	676,519	331,881	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	-	97,564	33,483	74%
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	468,780	3,062	471,842	81,227	85%
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	127,248	-	127,248	41,811	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	1,547,366	2,713,637	4,261,003	1,198,735	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	1,547,366	2,713,637	4,261,003	1,192,271	78%
Total Expenditures	4,191,107	3,227,021	-	5,459,738	1,547,366	2,713,637	4,261,003	1,198,735	78%
Net Surplus / (Deficit)	(3,893,782)	(3,154,859)	-	(5,429,738)	(1,517,464)		(4,231,101)		
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	4,408,410				
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	798,085		798,085	101,915	89%
Fines, Forfeitures, and Fees	42,745	38,862	61,500	61,500	43,155		43,155	18,345	70%
Interest Earnings	32,323	8,089	10,068	10,068	4,457		4,457	5,611	44%
Other Income	16,084	2,468	-	-	71		71	(71)	-
Total Revenue	1,036,499	894,253	971,568	971,568	845,767		845,767	125,800	87%
Expenditures by Subdivisions									
Parking Enforcement	105,009	71,212	13,962	14,067	3,662	-	3,662	10,405	26%
Parking General Operations	-	40,118	574,746	627,452	273,497	49,316	322,813	304,639	51%
Main Street Garage	270,215	638,343	211,426	227,388	101,893	3,222	105,115	122,273	46%
Leighton Plaza Garage	450,815	478,042	227,584	190,798	101,425	4,732	106,157	84,641	56%
Wayne Street Garage	197,869	307,837	171,020	181,190	63,499	3,222	66,721	114,468	37%
Eddy St Commons Garage	15,000	10,511	-	-	-	-	-	-	-
Total Expenditures	1,038,908	1,546,063	1,198,738	1,240,895	543,977	60,491	604,468	636,426	49%
Expenditures by Type									
Personnel									
Other Personnel Costs	-	-	-	289,315	23,560	-	23,560	265,755	92%
Total Personnel	-	-	-	289,315	23,560	-	23,560	265,755	92%
Supplies	-	-	-	30,000	20,964	2,076	23,040	6,960	77%
Services & Charges									
Professional Services	700,335	490,335	488,000	196,039	159,348	10,225	169,573	26,466	86%
Utilities	104,528	100,720	117,000	115,450	92,997	-	92,997	22,453	81%
Repairs & Maintenance	126,794	237,452	125,000	105,832	60,735	11,175	71,911	33,921	68%
Other Services & Charges	13,574	17,088	7,000	27,644	23,866	-	23,866	3,778	86%
Total Services & Charges	945,232	845,594	737,000	444,965	336,946	21,400	358,347	86,618	81%
Operating Expenditures	945,232	845,594	737,000	764,280	381,470	23,476	404,946	359,333	53%
Capital	44,650	576,152	300,000	314,877	14,248	37,015	51,263	263,614	16%
Interfund Allocations	49,026	124,317	161,738	161,738	148,260	-	148,260	13,478	92%
Total Expenditures	1,038,908	1,546,063	1,198,738	1,240,895	543,977	60,491	604,468	636,425	49%
Net Surplus / (Deficit)	(2,409)	(651,810)	(227,170)	(269,327)	301,790		241,299		
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	978,710				
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	1,265,385		1,265,385	1,484,615	46%
Interest Earnings	24	7	-	54	54		54	-	100%
Other Income	9,692	5,936	6,275	6,304	4,424		4,424	1,880	70%
Interfund Allocation Reimb	66,045	68,478	67,477	67,477	61,854		61,854	5,623	92%
Total Revenue	4,543,051	1,955,594	3,461,252	3,461,335	1,969,217		1,969,217	1,492,118	57%
Expenditures by Subdivisions									
City Operations	1,390,766	1,149,345	1,453,760	1,461,143	1,155,155	16,805	1,171,960	289,182	80%
Food & Beverage Operations	3,137,910	1,444,541	2,772,311	2,772,311	1,498,472	-	1,498,472	1,273,839	54%
Total Expenditures	4,528,676	2,593,886	4,226,071	4,233,454	2,653,627	16,805	2,670,433	1,563,021	63%
Expenditures by Type									
Personnel									
Salaries & Wages	473,272	368,842	423,365	438,365	323,669	-	323,669	114,696	74%
Fringe Benefits	155,072	138,803	166,211	151,211	114,863	-	114,863	36,348	76%
Other Personnel Costs	1,197,879	757,895	900,000	900,000	641,196	-	641,196	258,804	71%
Total Personnel	1,826,223	1,265,540	1,489,576	1,489,576	1,079,728	-	1,079,728	409,848	72%
Supplies	1,145,517	317,548	1,150,000	1,150,000	492,915	292	493,206	656,794	43%
Services & Charges									
Professional Services	76,325	35,698	120,628	144,174	89,721	340	90,061	54,113	62%
Printing & Advertising	2,893	277	-	1,000	543	-	543	457	54%
Utilities	375,552	276,273	383,819	387,437	323,399	-	323,399	64,038	83%
Education & Training	-	1,724	-	2,228	428	-	428	1,800	19%
Travel	-	-	-	574	574	-	574	-	100%
Repairs & Maintenance	101,642	74,654	101,000	95,658	67,975	12,048	80,022	15,635	84%
Insurance	57,019	47,272	57,047	57,047	43,021	-	43,021	14,026	75%
Other Services & Charges	512,899	311,417	579,589	561,348	236,452	4,126	240,578	320,770	43%
Total Services & Charges	1,126,329	747,314	1,242,083	1,249,466	762,113	16,514	778,627	470,839	62%
Operating Expenditures	4,098,069	2,330,403	3,881,659	3,889,042	2,334,756	16,805	2,351,561	1,537,481	60%
Interfund									
Interfund Allocations	162,380	169,544	247,195	247,195	221,655	-	221,655	25,541	90%
Interfund Transfers Out	268,227	93,939	97,217	97,217	97,217	-	97,217	-	100%
Total Interfund	430,607	263,483	344,412	344,412	318,872	-	318,872	25,541	93%
Total Expenditures	4,528,676	2,593,886	4,226,071	4,233,454	2,653,627	16,805	2,670,433	1,563,022	63%
Net Surplus / (Deficit)	14,375	(638,292)	(764,819)	(772,119)	(684,410)		(701,215)		
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	190,854				
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	90		90	110	45%	
Other Income	-	-	-	-	-		-	-	-	
Interfund Transfers In	177,475	-	-	-	-		-	-	-	
Total Revenue	190,441	1,931	200	200	90		90	110	45%	
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	90		90			
Beginning Cash Balance	857,363	981,681		983,612						
Cash Adjustments	-	-		-						
Ending Cash Balance	981,681	983,612		983,812	983,702					
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.

City of South Bend, Indiana
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Fund Name	Century Center Energy Conservation Debt Svc	Fund Number	672
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Fund Type	Debt Service 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									
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	1,535		1,535	20	99%
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	97,217		97,217	-	100%
Total Revenue	434,495	415,154	407,911	408,266	365,908		365,908	42,359	90%

Expenditures by Type									
Services & Charges									
Debt Service Principal	280,090	285,614	291,274	291,274	291,274	-	291,274	-	100%
Debt Service Interest & Fees	135,333	125,482	115,437	115,437	115,437	-	115,437	-	100%
Total Expenditures	415,423	411,096	406,711	406,711	406,711	-	406,711	-	100%

Net Surplus / (Deficit)	19,071	4,058	1,200	1,555	(40,803)		(40,803)		
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Beginning Cash Balance	170,316	189,409		193,705					
Cash Adjustments	21	238		-					
Ending Cash Balance	189,409	193,705		195,260	152,901				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

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

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

Explanation of Expenditures and Significant Changes/Variations:
The bonds will be paid off over a 15-year period, with the final payment due on May 1, 2031.

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

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	803	259	134	160	167		167	(7)	104%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	803	259	134	160	167		167	(7)	104%

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	167		167		
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Beginning Cash Balance	28,916	29,730		30,041			Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	12	51		-			
Ending Cash Balance	29,730	30,041		30,201	30,208		
Cash Reserves Target	-	-		-			

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

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

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

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Fund Name	Bowman Cemetery	Fund Number	731
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Fund Type	Special Revenue Fund	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	2,625		2,625	3,767	41%
Other Income	-	-	-	-	-		-	-	-
Total Revenue	12,623	4,082	6,392	6,392	2,625		2,625	3,767	41%

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	2,625	2,625
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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	475,201	
Cash Reserves Target	400,000	400,000		400,000		

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

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

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

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Fund Name	2015 Parks Bond Debt Service	Fund Number	757
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Fund Type	Debt Service Funds	Control	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	3,527	807	2,000	2,000	43		43	1,957	2%
Interfund Transfers In	409,270	375,939	376,007	376,007	344,798		344,798	31,209	92%
Total Revenue	412,797	376,746	378,007	378,007	344,840		344,840	33,166	91%

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	(29,541)		(29,541)
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Beginning Cash Balance	560,431	590,497		586,111		Cash Reserves Target
Cash Adjustments	-	-		-		
Ending Cash Balance	590,497	586,111		589,736	556,571	
Cash Reserves Target	590,497	586,111		589,736		100% cash reserves per bond covenants

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

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

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

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

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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	4,071		4,071	17	100%
Other Income	100,000	100,000	100,000	-	-		-	-	-
Total Revenue	124,778	107,035	103,388	4,088	4,071		4,071	17	100%

Expenditures by Type									
Services & Charges									
Professional Services	149,969	274,931	25,000	59,671	69,534	490	70,025	(10,354)	117%
Total Services & Charges	149,969	274,931	25,000	59,671	69,534	490	70,025	(10,354)	117%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	149,969	274,931	25,000	59,671	69,534	490	70,025	(10,354)	117%
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Net Surplus / (Deficit)	(25,191)	(167,896)	78,388	(55,583)	(65,463)		(65,954)		
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Beginning Cash Balance	954,136	929,415		763,112		Cash Reserves Target			
Cash Adjustments	470	1,593		-		No reserve requirement - Grant fund - spend down to zero			
Ending Cash Balance	929,415	763,112		707,529	697,649				
Cash Reserves Target	-	-		-					

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

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

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

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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	25,404		25,404	549,596	4%
Interest Earnings	2,878	712	544	544	151		151	393	28%
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	61,559		61,559	585,995	10%

Expenditures by Type									
Services & Charges									
Professional Services	53,699	56,352	-	91,288	438	69,493	69,930	21,358	77%
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	25,404	43,596	69,000	65,000	51%
Other Services & Charges	-	-	-	11,400	-	-	-	11,400	0%
Total Services & Charges	125,710	128,362	36,006	672,694	61,846	113,089	174,935	497,759	26%
Interfund Transfers Out	230,000	-	-	-	-	-	-	-	-
Total Expenditures	355,710	128,362	36,006	672,694	61,846	113,089	174,935	497,759	26%

Net Surplus / (Deficit)	(280,822)	(37,637)	36,549	(25,139)	(287)		(113,376)				
Beginning Cash Balance	344,987	64,775		27,154		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Cash Reserves Target</th> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - Grant fund - spend down to zero</td> </tr> </table>		Cash Reserves Target		No reserve requirement - Grant fund - spend down to zero	
Cash Reserves Target											
No reserve requirement - Grant fund - spend down to zero											
Cash Adjustments	610	16		-							
Ending Cash Balance	64,775	27,154		2,014	26,867						
Cash Reserves Target	-	-		-							

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

Explanation of Revenue Sources:
This fund received grant monies in the past and currently only receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Past expenditures include demolition of vacant and abandoned houses/lots, equipment for the Ignition Park/ND Turbo project, and debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program with final payment due in 2021.

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Fund Name	Department of Community Investment (DCI)					Fund Number	211		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
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	1,047,267	1,365,995		1,365,995	(318,728)	130%
Fines, Forfeitures, and Fees	-	46,076	56,840	56,840	54,004		54,004	2,836	95%
Interest Earnings	17,680	8,876	15,000	15,000	6,003		6,003	8,997	40%
Other Income	4,123	2,598	-	-	573		573	(573)	-
Interfund Allocation Reimb	-	174,531	175,765	145,765	133,618		133,618	12,147	92%
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	1,569,392		1,569,392	1,466,188	52%
Expenditures by Type									
Personnel									
Salaries & Wages	1,493,197	1,529,047	1,921,625	1,949,974	1,647,742	-	1,647,742	302,232	85%
Fringe Benefits	528,540	568,983	716,373	722,116	599,356	-	599,356	122,760	83%
Total Personnel	2,021,736	2,098,029	2,637,998	2,672,090	2,247,098	-	2,247,098	424,992	84%
Supplies	18,276	13,503	26,120	32,621	18,650	667	19,317	13,304	59%
Services & Charges									
Professional Services	157,623	224,609	281,800	610,163	175,674	222,299	397,973	212,190	65%
Printing & Advertising	13,604	7,560	24,000	24,000	4,019	-	4,019	19,981	17%
Education & Training	9,835	4,576	22,000	34,500	12,653	8,580	21,233	13,267	62%
Travel	24,271	4,502	20,000	20,000	268	-	268	19,732	1%
Repairs & Maintenance	9,911	12,447	3,100	5,100	2,764	-	2,764	2,336	54%
Other Services & Charges	16,116	11,772	26,450	38,450	24,439	-	24,439	14,011	64%
Total Services & Charges	231,360	265,466	377,350	732,213	219,817	230,879	450,696	281,517	62%
Operating Expenditures	2,271,372	2,376,999	3,041,468	3,436,924	2,485,566	231,545	2,717,111	719,813	79%
Interfund									
Interfund Allocations	464,363	357,941	652,726	652,726	598,332	-	598,332	54,394	92%
Interfund Transfers Out	-	35,000	50,000	50,000	45,833	-	45,833	4,167	92%
Total Interfund	464,363	392,941	702,726	702,726	644,165	-	644,165	58,561	92%
Total Expenditures	2,735,735	2,769,940	3,744,194	4,139,650	3,129,731	231,545	3,361,276	778,374	81%
Net Surplus / (Deficit)	282,780	603,000	(708,613)	(1,104,069)	(1,560,338)		(1,791,884)		
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	56,818				
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	1,988,282		1,988,282	6,661,829	23%
Fines, Forfeitures, and Fees	30	121	-	500	500		500	-	100%
Other Income	483,931	186,664	119,687	325,930	230,958		230,958	94,972	71%
Total Revenue	2,514,004	2,579,168	3,269,798	8,976,541	2,219,739		2,219,739	6,756,801	25%
Expenditures by Type									
Services & Charges									
Professional Services	-	40,488	-	259,513	8,468	132,695	141,163	118,350	54%
Grants & Subsidies	2,555,898	2,529,492	2,755,134	8,747,312	2,217,614	4,245,991	6,463,605	2,283,708	74%
Total Services & Charges	2,555,898	2,569,980	2,755,134	9,006,825	2,226,082	4,378,686	6,604,767	2,402,058	73%
Total Expenditures	2,555,898	2,569,980	2,755,134	9,006,825	2,226,082	4,378,686	6,604,767	2,402,058	73%
Net Surplus / (Deficit)	(41,893)	9,188	514,664	(30,284)	(6,342)		(4,385,028)		
Beginning Cash Balance	347,782	305,248		313,907			Cash Reserves Target		
Cash Adjustments	(641)	(528)		-			No reserve requirement - Grant fund - spend down to zero		
Ending Cash Balance	305,248	313,907		283,623	299,850				
Cash Reserves Target	-	-		-					

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	32,272		32,272	78,828	29%
Interest Earnings	18,352	7,420	11,932	11,932	4,542		4,542	7,390	38%
Other Income	2,298	18	-	-	-		-	-	-
Interfund Transfers In	681,491	-	-	-	-		-	-	-
Total Revenue	965,314	59,018	123,032	123,032	36,814		36,814	86,218	30%
Expenditures by Subdivisions									
NEAT Crew	435,893	23,896	-	-	-	-	-	-	-
Unsafe Building	156,655	117,855	113,500	113,805	104,996	3,670	108,666	5,139	95%
Total Expenditures	592,547	141,751	113,500	113,805	104,996	3,670	108,666	5,139	95%
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	23,680	3,670	27,350	455	98%
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	104,996	3,670	108,666	5,139	95%
Operating Expenditures	533,073	141,751	113,500	113,805	104,996	3,670	108,666	5,139	95%
Capital	24,580	-	-	-	-	-	-	-	-
Interfund Allocations	34,894	-	-	-	-	-	-	-	-
Total Expenditures	592,547	141,751	113,500	113,805	104,996	3,670	108,666	5,139	95%
Net Surplus / (Deficit)	372,767	(82,733)	9,532	9,227	(68,182)		(71,852)		
Beginning Cash Balance	543,230	923,154		832,938					
Cash Adjustments	7,157	(7,482)		-					
Ending Cash Balance	923,154	832,938		842,165	765,207				
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	6,545		6,545	93,455	7%
Interest Earnings	351	573	200	690	712		712	(22)	103%
Interfund Transfers In	-	245,626	241,527	241,527	-		-	241,527	0%
Total Revenue	7,726	353,999	341,727	342,217	7,257		7,257	334,960	2%
Expenditures by Type									
Personnel									
Salaries & Wages	-	119,900	184,228	184,228	100,630	-	100,630	83,598	55%
Fringe Benefits	-	59,277	82,349	82,349	49,321	-	49,321	33,028	60%
Total Personnel	-	179,177	266,577	266,577	149,951	-	149,951	116,626	56%
Supplies	-	332	5,800	5,800	236	-	236	5,564	4%
Services & Charges									
Professional Services	-	1,505	55,000	81,850	-	46,671	46,671	35,179	57%
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	-	46,671	46,671	49,529	49%
Total Expenditures	-	182,762	341,727	368,577	150,187	46,671	196,858	171,719	53%
Net Surplus / (Deficit)	7,726	171,237	-	(26,360)	(142,930)		(189,601)		
Beginning Cash Balance	10,105	17,823		189,090					
Cash Adjustments	(9)	31		-					
Ending Cash Balance	17,823	189,090		162,730	46,160				
Cash Reserves Target	-	-		-					
							Cash Reserves Target		
							No reserve requirement		

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	41,615		41,615	(10,415)	133%	
Charges for Services	-	43,360	53,250	53,250	44,371		44,371	8,879	83%	
Fines, Forfeitures, and Fees	-	367,113	304,000	304,000	315,495		315,495	(11,495)	104%	
Interest Earnings	-	2,492	-	930	936		936	(6)	101%	
Debt Proceeds	-	80,000	-	235,000	235,000		235,000	-	100%	
Other Income	-	15,396	2,725	2,725	2,988		2,988	(263)	110%	
Interfund Allocation Reimb	-	76,927	34,708	34,708	31,816		31,816	2,892	92%	
Interfund Transfers In	-	3,619,593	3,573,687	3,573,687	1,940,000		1,940,000	1,633,687	54%	
Total Revenue	-	4,235,305	3,999,570	4,235,500	2,612,221		2,612,221	1,623,279	62%	
Expenditures by Subdivisions										
Neighborhood Services & Enforce.	-	2,084,724	2,402,890	2,723,743	1,844,695		267,562	2,112,257	611,486	78%
NEAT Crew	-	414,272	569,372	568,212	400,900		12,724	413,624	154,588	73%
Animal Resource Center	-	934,825	1,001,724	1,033,471	889,245		10,266	899,511	133,959	87%
Total Expenditures	-	3,433,820	3,973,986	4,325,425	3,134,840		290,552	3,425,392	900,033	79%
Expenditures by Type										
Personnel										
Salaries & Wages	-	1,415,442	1,456,785	1,465,435	1,309,754		-	1,309,754	155,681	89%
Fringe Benefits	-	588,698	628,887	630,237	532,651		-	532,651	97,586	85%
Total Personnel	-	2,004,140	2,085,672	2,095,672	1,842,405		-	1,842,405	253,267	88%
Supplies	-	113,969	163,700	158,336	103,463		8,640	112,103	46,233	71%
Services & Charges										
Professional Services	-	40,574	110,300	109,001	62,406		1,372	63,778	45,222	59%
Printing & Advertising	-	10,559	24,305	23,592	9,753		690	10,443	13,148	44%
Utilities	-	31,984	30,667	36,667	31,309		-	31,309	5,358	85%
Education & Training	-	2,933	5,000	7,100	4,013		-	4,013	3,087	57%
Travel	-	3,826	2,400	3,600	777		-	777	2,823	22%
Repairs & Maintenance	-	239,861	410,650	433,517	133,072		-	133,072	300,445	31%
Debt Service Principal	-	47,510	124,425	124,425	90,535		-	90,535	33,890	73%
Debt Service Interest & Fees	-	2,954	9,573	9,573	4,350		-	4,350	5,223	45%
Other Services & Charges	-	120,664	243,810	245,459	103,417		14,329	117,746	127,714	48%
Total Services & Charges	-	500,864	961,130	992,933	439,632		16,391	456,023	536,910	46%
Operating Expenditures	-	2,618,973	3,210,502	3,246,941	2,385,501		25,030	2,410,531	836,410	74%
Capital	-	-	-	315,000	49,478		265,522	315,000	-	100%
Interfund Allocations	-	814,847	763,484	763,484	699,861		-	699,861	63,623	92%
Total Expenditures	-	3,433,820	3,973,986	4,325,425	3,134,840		290,552	3,425,392	900,033	79%
Net Surplus / (Deficit)	-	801,485	25,584	(89,925)	(522,618)			(813,171)		
Beginning Cash Balance	-	-	-	803,572						
Cash Adjustments	-	2,088								
Ending Cash Balance	-	803,572		713,647	279,027					
Cash Reserves Target	-	-								
										Cash Reserves Target
										No reserve requirement

Fund Purpose:

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

Explanation of Revenue Sources:

Neighborhood Code Enforcement collects revenues from fees for environmental clean-ups, processing abandoned vehicles and ordinance violations. The South Bend Animal Resource Center collects revenues from fees for animal care & control activities such as adoption fees, pet licenses, pet microchipping, and animal surrender fee. These revenues do not cover the expenditures of these divisions. The difference is covered by an interfund transfer from the Local Income Tax Economic Development Fund (#408). The interfund allocation reimbursement is an internal accounting method to allocate a portion of the Code Enforcement administration personnel costs to the South Bend Animal Resource Center division. This nets out against the allocation expense recorded in this fund.

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

In 2020, the Department of Code Enforcement was restructured from an accounting perspective in order to better track expenditures and align with the fund ordinances established by the Common Council. The Neighborhood Code Enforcement division and South Bend Animal Resource Center division were moved from the Consolidated Building Fund (#600) into this fund. The Neighborhood Enforcement Action Team (NEAT) division was also moved from the Unsafe Building Fund (#219) into this fund.

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

	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Balance	Budget
Revenue									
Licenses & Permits	34,657	30,425	31,200	31,200	41,615		41,615	(10,415)	133%
Charges for Services	57,616	43,360	53,250	53,250	44,371		44,371	8,879	83%
Fines, Forfeitures, and Fees	549,637	526,493	515,100	515,100	354,312		354,312	160,788	69%
Interest Earnings	18,704	10,484	12,132	13,552	6,190		6,190	7,362	46%
Debt Proceeds	-	80,000	-	235,000	235,000		235,000	-	100%
Other Income	12,659	15,414	2,725	2,725	2,988		2,988	(263)	110%
Interfund Allocation Reimb	73,304	76,927	34,708	34,708	31,816		31,816	2,892	92%
Interfund Transfers In	3,210,400	3,865,219	3,815,214	3,815,214	1,940,000		1,940,000	1,875,214	51%
Total Revenue	3,956,977	4,648,322	4,464,329	4,700,749	2,656,292		2,656,292	2,044,457	57%
Expenditures by Fund									
Consolidated Bldg Fund (#600)	3,001,390	-	-	(0)	-	-	-	-	0%
Rental Units Regulation (#221)	-	182,762	341,727	368,577	150,187	46,671	196,858	171,719	53%
Unsafe Building Fund (#219)	592,547	141,751	113,500	113,805	104,996	3,670	108,666	5,139	95%
Code Enforcement Fund (#230)	-	3,433,820	3,973,986	4,325,425	3,134,840	290,552	3,425,392	900,033	79%
Total Expenditures	3,593,937	3,758,333	4,429,213	4,807,807	3,390,023	340,893	3,730,916	1,076,891	78%
Expenditures by Division									
Neighborhood Services & Enforce.	1,923,446	2,084,724	2,402,890	2,723,743	1,844,695	267,562	2,112,257	611,486	78%
NEAT Crew	435,893	438,168	569,372	568,212	400,900	12,724	413,624	154,588	73%
Rental Safety Verification Program	144,603	182,762	341,727	368,577	150,187	46,671	196,858	171,719	53%
Unsafe Building	156,655	117,855	113,500	113,805	104,996	3,670	108,666	5,139	95%
Animal Care & Control	933,341	934,825	1,001,724	1,033,471	889,245	10,266	899,511	133,959	87%
Total Expenditures	3,593,937	3,758,333	4,429,213	4,807,807	3,390,023	340,893	3,730,916	1,076,891	78%
Expenditures by Type									
Personnel									
Salaries & Wages	1,437,429	1,535,343	1,641,013	1,649,663	1,410,384	-	1,410,384	239,279	85%
Fringe Benefits	538,583	647,974	711,236	712,586	581,972	-	581,972	130,614	82%
Total Personnel	1,976,013	2,183,317	2,352,249	2,362,249	1,992,356	-	1,992,356	369,893	84%
Supplies	108,267	119,758	169,500	164,136	103,699	8,640	112,339	51,797	68%
Services & Charges									
Professional Services	177,400	69,149	182,800	218,656	86,086	51,713	137,799	80,857	63%
Printing & Advertising	11,255	10,559	28,305	27,592	9,753	690	10,443	17,148	38%
Utilities	34,801	31,984	30,667	36,667	31,309	-	31,309	5,358	85%
Education & Training	6,873	2,933	5,750	7,850	4,013	-	4,013	3,837	51%
Travel	6,444	3,826	3,200	4,400	777	-	777	3,623	18%
Repairs & Maintenance	233,178	239,861	412,450	435,317	133,072	-	133,072	302,245	31%
Debt Service Principal	80,098	47,510	124,425	124,425	90,535	-	90,535	33,890	73%
Debt Service Interest & Fees	6,144	2,954	9,573	9,573	4,350	-	4,350	5,223	45%
Other Services & Charges	177,849	231,636	346,810	338,459	184,733	14,329	199,061	139,398	59%
Total Services & Charges	734,043	640,411	1,143,980	1,202,938	544,628	66,732	611,360	591,578	51%
Operating Expenditures	2,818,322	2,943,486	3,665,729	3,729,323	2,640,684	75,371	2,716,055	1,013,268	73%
Capital	56,567	-	-	315,000	49,478	265,522	315,000	-	100%
Interfund Allocations	719,048	814,847	763,484	763,484	699,861	-	699,861	63,623	92%
Total Expenditures	3,593,937	3,758,333	4,429,213	4,807,807	3,390,023	340,893	3,730,916	1,076,891	78%
Net Surplus / (Deficit)	363,040	889,988	35,116	(107,058)	(733,730)		(1,074,623)		

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	162		162	410	28%
Other Income	84,104	18,442	21,996	21,996	18,278		18,278	3,718	83%
Total Revenue	84,948	18,803	22,568	22,568	18,440		18,440	4,128	82%

Expenditures by Type									
Services & Charges									
Debt Service Principal	60,000	40,000	24,000	24,000	24,000	-	24,000	-	100%
Total Expenditures	60,000	40,000	24,000	24,000	24,000	-	24,000	-	100%

Net Surplus / (Deficit)	24,948	(21,197)	(1,432)	(1,432)	(5,560)	(5,560)
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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	27,173	
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	1,394,616		1,394,616	376,836	79%
Fines, Forfeitures, and Fees	-	1,140	-	2,054	2,316		2,316	(262)	113%
Interest Earnings	54,618	17,782	30,280	30,280	11,451		11,451	18,829	38%
Other Income	6,317	422	-	741	1,041		1,041	(300)	141%
Total Building Department	1,706,979	1,324,083	1,802,832	1,804,527	1,409,425		1,409,425	395,103	78%
Total Code Enforcement	2,983,937	-	-	-	-		-	-	-
Total Fund Revenue	4,690,916	1,324,083	1,802,832	1,804,527	1,409,425		1,409,425	395,103	78%
Expenditures									
Building Department									
Personnel									
Salaries & Wages	716,916	763,648	828,457	802,915	679,798	-	679,798	123,117	85%
Fringe Benefits	273,508	305,840	316,605	342,147	291,417	70	291,487	50,660	85%
Total Personnel	990,425	1,069,488	1,145,062	1,145,062	971,215	70	971,285	173,777	85%
Supplies	14,307	14,538	16,361	16,361	13,554	36	13,590	2,771	83%
Services & Charges									
Professional Services	-	2,411	8,000	3,000	-	-	-	3,000	0%
Printing & Advertising	3,809	336	4,763	4,763	443	-	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	31,500	26,661	-	26,661	4,839	85%
Debt Service Principal	46,342	41,198	43,021	43,021	43,020	-	43,020	1	100%
Debt Service Interest & Fees	3,141	2,184	1,358	1,358	1,316	-	1,316	42	97%
Other Services & Charges	3,948	11,039	17,015	25,965	16,877	-	16,877	9,088	65%
Total Services & Charges	79,655	73,854	108,657	119,107	88,537	-	88,537	30,571	74%
Operating Expenditures	1,084,386	1,157,879	1,270,080	1,280,530	1,073,305	106	1,073,411	207,119	84%
Capital	-	-	-	49,478	49,478	-	49,478	-	100%
Interfund									
Interfund Allocations	252,023	328,799	339,938	339,938	311,610	-	311,610	28,328	92%
Interfund Transfers Out	158,943	-	-	-	-	-	-	-	-
Total Interfund	410,966	328,799	339,938	339,938	311,610	-	311,610	28,328	92%
Total Building Department	1,495,352	1,486,678	1,610,018	1,669,946	1,434,393	106	1,434,499	235,447	86%
Total Code Enforcement	3,001,390	-	-	-	-	-	-	-	-
Total Fund Expenditures	4,496,742	1,486,678	1,610,018	1,669,946	1,434,393	106	1,434,499	235,447	86%
Net Surplus / (Deficit)	194,174	(162,595)	192,814	134,581	(24,969)		(25,074)		
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	2,101,912				
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		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	699,000	7,689,000	2,206,556		2,206,556	5,482,444	29%
Interest Earnings	-	-	-	20,001	275		275	19,726	1%
Other Income	293,958	266,643	244,000	224,000	276,065		276,065	(52,065)	123%
Total Revenue	293,958	266,643	943,000	7,933,001	2,482,897		2,482,897	5,450,105	31%
Expenditures by Type									
Services & Charges									
Professional Services	95,223	88,742	429,262	468,262	228,025	6,922	234,947	233,315	50%
Other Services & Charges	24,218	15,285	69,298	30,298	197,831	-	197,831	(167,533)	653%
Grants & Subsidies	-	-	-	6,990,000	2,082,000	-	2,082,000	4,908,000	30%
Total Expenditures	119,441	104,026	498,560	7,488,560	2,507,857	6,922	2,514,779	4,973,782	34%
Net Surplus / (Deficit)	174,517	162,616	444,440	444,441	(24,959)		(31,881)		
Beginning Cash Balance	1,632,491	2,078,333		2,406,914					
Cash Adjustments	271,325	165,965		-					
Ending Cash Balance	2,078,333	2,406,914		2,851,355	3,902,045				
Cash Reserves Target	-	-		-					
							Cash Reserves Target		
							No City reserve requirement; there are program requirements		

Fund Purpose:

The Industrial Revolving Fund is a loan fund for small businesses. It is governed by a separate Board of Directors which contracts with the City's Community Investment Department for administrative services. A City cash reserve target has not been established for the fund, but it operates under federal guidelines with respect 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	84		84	2,916	3%
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	1,716,084		1,716,084	3,416	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	3,615		3,615		
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	1,742,692				
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 #135). The debt service reserve amount will be used towards the last debt service payment. Capital expenditures of this bond were tracked in the Smart Streets Bond Capital Fund (#753).								

City of South Bend, Indiana
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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	25,763		
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
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	8,792	1,623	6,000	6,000	169		169	5,831	3%
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	1,916,149		1,916,149	5,831	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	205,274		205,274		
Beginning Cash Balance	3,452,908	3,461,700		3,463,323				Cash Reserves Target	
Cash Adjustments	-	-		-					
Ending Cash Balance	3,461,700	3,463,323		3,674,427	3,668,596			\$2,500,000 minimum	
Cash Reserves Target	2,500,000	2,500,000		2,500,000					

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

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

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

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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	2,711		2,711	(11)	100%
Charges for Services	7,496,447	6,882,174	8,605,703	8,605,703	6,576,366		6,576,366	2,029,337	76%
Interest Earnings	22,362	10,210	15,762	15,762	6,021		6,021	9,741	38%
Other Income	5,417,866	84,210	72,000	72,000	51,370		51,370	20,630	71%
Interfund Allocation Reimb	610,726	122,143	129,585	129,585	118,788		118,788	10,797	92%
Total Revenue	13,550,721	7,101,248	8,825,750	8,825,750	6,755,256		6,755,256	2,070,494	77%
Expenditures by Division									
Equipment Services	7,000,441	6,717,945	8,212,671	8,220,259	6,952,945	2,484	6,955,429	1,264,829	85%
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	193,527	-	193,527	75,465	72%
Building Maintenance	177,588	180,749	206,275	206,275	178,063	-	178,063	28,212	86%
Facilities Management	120,439	101,697	157,031	157,031	133,515	-	133,515	23,516	85%
Utilities & Services	4,950,465	-	-	-	-	-	-	-	-
Sustainability	6,002	-	-	-	-	-	-	-	-
Total Expenditures	12,931,016	7,243,566	8,848,295	8,855,897	7,460,555	2,484	7,463,039	1,392,858	84%
Expenditures by Type									
Personnel									
Salaries & Wages	1,920,693	1,795,351	2,079,577	2,078,370	1,641,479	-	1,641,479	436,891	79%
Fringe Benefits	731,886	780,402	892,827	894,034	702,823	-	702,823	191,211	79%
Total Personnel	2,652,580	2,575,754	2,972,404	2,972,404	2,344,302	-	2,344,302	628,102	79%
Supplies	4,515,181	3,998,093	4,923,729	4,928,788	4,257,574	766	4,258,340	670,448	86%
Services & Charges									
Professional Services	8,439	7,777	8,500	10,298	12,174	-	12,174	(1,876)	118%
Printing & Advertising	715	863	4,642	1,242	42	-	42	1,200	3%
Utilities	63,160	53,701	64,468	64,468	56,021	-	56,021	8,447	87%
Education & Training	4,603	9,389	12,050	9,275	8,696	-	8,696	579	94%
Travel	481	-	1,850	1,850	51	-	51	1,799	3%
Repairs & Maintenance	56,339	54,985	51,900	58,075	58,781	759	59,540	(1,465)	103%
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	11,257	959	12,216	5,479	69%
Total Services & Charges	164,777	155,905	163,700	166,243	149,526	1,718	151,244	14,998	91%
Operating Expenditures	7,332,538	6,729,752	8,059,833	8,067,435	6,751,401	2,484	6,753,886	1,313,548	84%
Interfund									
Interfund Allocations	648,014	306,521	683,462	683,462	626,508	-	626,508	56,954	92%
Interfund Transfers Out	-	207,293	105,000	105,000	82,645	-	82,645	22,355	79%
Utilities Allocated	4,950,465	-	-	-	-	-	-	-	-
Total Interfund	5,598,479	513,814	788,462	788,462	709,153	-	709,153	79,309	90%
Total Expenditures	12,931,016	7,243,566	8,848,295	8,855,897	7,460,555	2,484	7,463,039	1,392,857	84%
Net Surplus / (Deficit)	619,705	(142,319)	(22,545)	(30,147)	(705,299)		(707,783)		
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	699,088				
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 cost centers were discontinued: Central Stores/Purchasing and Print Shop. The only remaining cost associated with the Print Shop is the principal and interest payments on two commercial-grade printers, to be paid off in 2021. In 2020, the City changed its for accounting for electric and natural gas utilities expenses. Prior to 2020, the Central Services Fund (#222) paid for all of the City's utilities and allocated it back to departments. Starting in 2020, the allocation will be discontinued and the expenses will be charged directly to departments. This is reflected by a \$4.87 million decrease in budgeted utilities expense in this fund. The remaining utility expense budget left in this fund is for the utilities for the Central Services facilities. Central Services capital expenditures are tracked in the Central Services Capital Fund (#224). Interfund transfers out of the this fund to the capital fund (#224) typically match the budgeted capital expenditures.

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Fund Name	Central Services Capital					Fund Number	224		
Fund Type	Internal Service Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	3,218	50	50	50	40		40	10	80%
Other Income	-	7,268	-	-	1,472		1,472	(1,472)	-
Interfund Transfers In	-	207,293	105,000	105,000	82,645		82,645	22,355	79%
Total Revenue	3,218	214,611	105,050	105,050	84,157		84,157	20,893	80%
Expenditures by Type									
Supplies	4,718	5,501	-	-	-	-	-	-	-
Services & Charges									
Repairs & Maintenance	63,060	15,267	25,000	42,442	17,143	-	17,143	25,299	40%
Debt Service Principal	3,881	-	7,888	7,888	7,888	-	7,888	-	100%
Debt Service Interest & Fees	365	-	603	603	603	-	603	-	100%
Total Services & Charges	67,305	15,267	33,491	50,933	25,634	-	25,634	25,299	50%
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	110,378	-	110,378	17,833	86%
Net Surplus / (Deficit)	(146,601)	4,262	3,059	(23,162)	(26,221)		(26,221)		
Beginning Cash Balance	168,196	21,921		26,221		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero			
Cash Adjustments	326	38		-					
Ending Cash Balance	21,921	26,221		3,059	-				
Cash Reserves Target	-	-		-					

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

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

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

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Fund Name		Liability Insurance					Fund Number		226	
Fund Type		Internal Service Funds					Control		City Funds	
		2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
		Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Balance	Budget
Revenue										
Interest Earnings		117,720	54,492	47,685	47,685	34,355		34,355	13,330	72%
Other Income		989,555	1,626,433	2,000	42,885	64,778		64,778	(21,893)	151%
Interfund Allocation Reimb		3,944,597	2,914,500	3,265,000	3,265,000	2,992,914		2,992,914	272,086	92%
Interfund Transfers In		-	49,087	-	-	-		-	-	-
Total Revenue		5,051,872	4,644,513	3,314,685	3,355,570	3,092,048		3,092,048	263,523	92%
Expenditures by Division										
Safety/Risk Management		232,240	151,479	63,924	67,374	28,409	155	28,564	38,810	42%
Liability Insurance		677,290	761,414	895,000	900,900	1,140,200	17,125	1,157,325	(256,425)	128%
Business Insurance		742,777	622,434	1,865,000	1,989,041	441,105	245,412	686,516	1,302,524	35%
Workers' Compensation		1,479,416	1,211,428	1,267,000	1,794,647	1,375,209	1,175	1,376,384	418,263	77%
Catastrophic Events		650,224	910,806	-	40,321	24,268	13,939	38,207	2,114	95%
Total Expenditures		3,781,947	3,657,562	4,090,924	4,792,282	3,009,190	277,806	3,286,996	1,505,286	69%
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	12,515	1,175	13,690	35,063	28%
Total Personnel		246,747	179,800	42,000	48,753	12,515	1,175	13,690	35,063	28%
Supplies		51,453	1,988	9,000	9,000	2,017	-	2,017	6,983	22%
Services & Charges										
Professional Services		521,468	420,313	990,000	741,835	323,303	245,412	568,714	173,120	77%
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	2,365,000	2,277,918	17,125	2,295,043	69,957	97%
Other Services & Charges		169,766	218,415	1,150,300	629,985	343,251	155	343,406	286,579	55%
Total Services & Charges		2,766,368	2,487,522	4,018,300	4,672,585	2,950,568	262,692	3,213,260	1,459,324	69%
Capital		572,758	910,806	-	40,321	24,268	13,939	38,207	2,114	95%
Interfund										
Interfund Allocations		144,621	77,446	21,624	21,624	19,822	-	19,822	1,802	92%
Interfund Transfers Out		-	-	-	-	-	-	-	-	-
Total Interfund		144,621	77,446	21,624	21,624	19,822	-	19,822	1,802	92%
Total Expenditures		3,781,947	3,657,562	4,090,924	4,792,282	3,009,190	277,806	3,286,996	1,505,286	69%
Net Surplus / (Deficit)		1,269,925	986,951	(776,239)	(1,436,712)	82,858		(194,948)		
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	6,039,716				
Cash Reserves Target		1,890,973	1,828,781		2,396,141					
								Cash Reserves Target		
								50% of Annual expenditures		

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

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

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

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

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

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

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Fund Name	IT / Innovation / 311 Call Center					Fund Number	279		
Fund Type	Internal Service Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interfund Allocation Reimb	7,991,331	6,656,930	9,129,846	9,129,846	8,369,025		8,369,025	760,821	92%
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	105,365		105,365	6,131	95%
Donations	-	-	-	15,000	15,000		15,000	-	100%
Interest Earnings	67,048	21,431	5,000	12,200	13,425		13,425	(1,225)	110%
Total Revenue	8,217,762	6,843,915	9,212,493	10,216,849	9,451,123		9,451,123	765,727	93%
Expenditures by Division									
311 Call Center	519,646	551,515	578,572	579,563	522,829	-	522,829	56,735	90%
Innovation & Technology	7,348,706	7,324,325	8,618,830	10,499,038	7,665,423	1,105,012	8,770,435	1,728,603	84%
Total Expenditures	7,868,352	7,875,840	9,197,402	11,078,601	8,188,252	1,105,012	9,293,264	1,785,338	84%
Expenditures by Type									
Personnel									
Salaries & Wages	1,689,240	1,844,342	1,996,316	1,996,316	1,750,638	-	1,750,638	245,678	88%
Fringe Benefits	569,382	708,812	752,106	752,106	645,469	-	645,469	106,637	86%
Total Personnel	2,258,622	2,553,154	2,748,422	2,748,422	2,396,107		2,396,107	352,315	87%
Supplies	169,850	130,511	420,750	874,507	701,940	71,425	773,365	101,141	88%
Services & Charges									
Professional Services	1,065,128	1,058,605	705,800	1,621,524	407,215	581,566	988,780	632,744	61%
Printing & Advertising	5,181	1,005	5,150	7,150	2,368	-	2,368	4,782	33%
Education & Training	22,957	9,162	57,900	62,207	13,154	-	13,154	49,053	21%
Travel	32,456	7,385	27,110	26,426	-	3,000	3,000	23,426	11%
Repairs & Maintenance	2,975,430	3,021,127	4,043,305	4,375,752	3,383,411	437,574	3,820,985	554,768	87%
Debt Service Principal	391,117	606,922	817,277	1,006,757	957,708	-	957,708	49,049	95%
Debt Service Interest & Fees	52,924	59,675	76,973	50,359	49,688	-	49,688	671	99%
Other Services & Charges	287,902	422,383	293,824	304,606	275,843	11,448	287,291	17,315	94%
Total Services & Charges	4,833,095	5,186,263	6,027,339	7,454,782	5,089,387	1,033,588	6,122,975	1,331,808	82%
Operating Expenditures	7,261,567	7,869,929	9,196,511	11,077,710	8,187,435	1,105,012	9,292,447	1,785,264	84%
Interfund									
Interfund Allocations	6,785	5,911	891	891	817	-	817	74	92%
Interfund Transfers Out	600,000	-	-	-	-	-	-	-	-
Total Interfund	606,785	5,911	891	891	817	-	817	74	92%
Total Expenditures	7,868,352	7,875,840	9,197,402	11,078,601	8,188,252	1,105,012	9,293,264	1,785,338	84%
Net Surplus / (Deficit)	349,410	(1,031,925)	15,091	(861,752)	1,262,871		157,859		
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	3,354,309				
Cash Reserves Target	-	-		-					
							Cash Reserves Target		
							No reserve requirement		

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

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

ERP Implementation: In 2019, \$600,000 (from prior year reserves) was transferred to the Local Income Tax Certified Shares Fund (#404) to cover the cost of the new enterprise resource planning (ERP) software implementation. The ERP implementation is estimated to cost about \$3 million with an anticipated go-live date of April 1, 2020.

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

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

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

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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	14,416,246		14,416,246	1,599,637	90%
Other Income	397,653	373,523	385,000	845,439	1,365,268		1,365,268	(519,829)	161%
Interest Earnings	288,858	89,646	68,169	68,169	58,918		58,918	9,251	86%
Total Revenue	14,030,527	16,348,427	16,451,052	16,929,491	15,840,432		15,840,432	1,089,059	94%
Expenditures by Subdivision									
Health Insurance	15,517,230	14,472,911	17,294,188	17,307,987	13,959,666	23,355	13,983,021	3,324,966	81%
Workplace Wellness Clinic	1,108,117	996,006	1,169,308	1,337,441	1,000,755	-	1,000,755	336,686	75%
Employee Wellness	86,863	76,048	91,160	94,974	74,100	4,709	78,809	16,165	83%
Total Expenditures	16,712,210	15,544,965	18,554,656	18,740,402	15,034,522	28,064	15,062,585	3,677,817	80%
Expenditures by Type									
Personnel									
Other Personnel Costs	14,704,500	13,740,971	16,472,430	16,372,543	13,192,872	4,709	13,197,580	3,174,962	81%
Total Personnel	14,704,500	13,740,971	16,472,430	16,372,543	13,192,872	4,709	13,197,580	3,174,962	81%
Supplies	198,245	131,045	150,000	150,000	110,297	-	110,297	39,703	74%
Services & Charges									
Professional Services	1,163,954	1,083,611	1,198,308	1,481,893	1,047,603	23,355	1,070,958	410,935	72%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	632,597	587,028	732,318	732,318	681,117	-	681,117	51,201	93%
Other Services & Charges	12,913	2,309	1,500	3,548	2,633	-	2,633	915	74%
Total Services & Charges	1,809,464	1,672,948	1,932,226	2,217,859	1,731,353	23,355	1,754,708	463,151	79%
Total Expenditures	16,712,210	15,544,965	18,554,656	18,740,402	15,034,522	28,064	15,062,585	3,677,816	80%
Net Surplus / (Deficit)	(2,681,683)	803,462	(2,103,604)	(1,810,911)	805,910		777,847		
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	10,952,361				
Cash Reserves Target	4,178,052	3,886,241		4,685,100					
							Cash Reserves Target		
							25% of Annual expenditures		
Fund Purpose:									
This fund was established in 1983 when the Common Council determined that the City should become self-insured for employee health insurance (ordinance 7161-83). The purpose of this fund is to set aside monies assessed from City departments and monies collected from employees to be expended on insurance and claims relating to employees, including medical, dental, life, flex spending, etc. The City of South Bend is self-insured - it pays medical, dental, and vision claims directly, as opposed to paying an insurance company to pay the claims.									
Explanation of Revenue Sources:									
Revenues for this fund come from individual departments based on the number of employees taking health insurance based on a per employee rate as set by the Controller's Office on an annual basis, as well as from employee and public safety retiree health insurance premiums.									
Explanation of Expenditures and Significant Changes/Variations:									
An Employee Wellness Center was opened on January 18, 2016, which was set in place with the understanding that the City should see a drop in claims expenses over time. During the 2019 budget process, it was determined that this fund was overfunded from prior years due to lower than anticipated costs. Therefore, in 2019, the City gave a one-time break in the health insurance cost per employee charged to departments. Claims are forecasted to increase 5% year over year. The City will continue to closely monitor this fund to ensure the premiums charged to employees and departments remains affordable while allowing the City to maintain excellent benefits for employees.									

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Fund Name	Unemployment Compensation	Fund Number	713
Fund Type	Internal Service Funds	Control	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	-	6,899	19,419	19,419	20,098		20,098	(679)	103%
Interest Earnings	5,213	1,187	1,335	1,335	69		69	1,266	5%
Other Income	-	-	-	-	74,683		74,683	(74,683)	-
Total Revenue	5,213	8,087	20,754	20,754	94,850		94,850	(74,096)	457%

Expenditures by Type									
Personnel									
Other Personnel Costs	32,957	157,449	55,000	55,000	75,134	-	75,134	(20,134)	137%
Total Expenditures	32,957	157,449	55,000	55,000	75,134	-	75,134	(20,134)	137%

Net Surplus / (Deficit)	(27,744)	(149,363)	(34,246)	(34,246)	19,716		19,716		
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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)	(8,624)		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
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Fund Name	Parental Leave Fund					Fund Number	714		
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	166,529	244,090	257,209	257,209	226,158		226,158	31,051	88%
Interest Earnings	937	751	540	1,045	1,049		1,049	(4)	100%
Total Revenue	167,466	244,841	257,749	258,254	227,207		227,207	31,047	88%
Expenditures by Type									
Personnel									
Salaries & Wages	186,085	119,938	253,846	253,846	168,540	-	168,540	85,306	66%
Total Expenditures	186,085	119,938	253,846	253,846	168,540	-	168,540	85,306	66%
Net Surplus / (Deficit)	(18,618)	124,903	3,903	4,408	58,667		58,667		
Beginning Cash Balance	51,126	32,563		157,521			Cash Reserves Target		
Cash Adjustments	55	56		-			8% of Annual expenditures - one month		
Ending Cash Balance	32,563	157,521		161,929	216,188		reserve		
Cash Reserves Target	14,887	9,595		20,308					

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Rainy Day					Fund Number	102		
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	289,770	94,111	146,696	146,696	60,234		60,234	86,462	41%
Total Revenue	289,770	94,111	146,696	146,696	60,234		60,234	86,462	41%
Total Expenditures	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	289,770	94,111	146,696	146,696	60,234		60,234		
Beginning Cash Balance	10,439,531	10,733,474		10,845,986			Cash Reserves Target		
Cash Adjustments	4,173	18,401		-			3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers		
Ending Cash Balance	10,733,474	10,845,986		10,992,682	10,906,221				
Cash Reserves Target	8,591,175	8,998,791		8,206,983					

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

No expenditures are budgeted at this time. The most recent activity was an interfund loan to four other funds during 2011.

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

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	13,279	7,284	5,630	6,480	6,528		6,528	(48)	101%
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	2,009		2,009	(29)	101%
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	45,242		45,242	758	98%
Pokagon Band Donation	100,000	100,000	-	100,000	100,000		100,000	-	100%
Total Revenue	745,975	765,453	496,136	619,966	475,779		475,779	144,187	77%

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	293,005	189,478	482,483	74,312	87%
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	118,377	-	118,377	21,523	85%
Animal Resource Center	38,658	14,902	35,000	38,574	2,910	5,090	8,000	30,574	21%
Code Enforcement Demolitions	-	-	-	55,488	2,863	52,625	55,488	-	100%
Pokagon Band Donation	-	-	-	-	-	-	-	-	-
Total Expenditures	241,853	453,294	518,156	861,593	450,655	248,879	699,534	162,059	81%

Expenditures by Type									
Supplies	-	-	5,000	5,000	-	-	-	5,000	0%
Services & Charges									
Professional Services	218,362	382,631	344,806	615,855	329,415	196,254	525,669	90,186	85%
Printing & Advertising	3,479	6,650	21,650	21,650	-	-	-	21,650	0%
Repairs & Maintenance	4,181	64,008	135,000	151,900	118,377	-	118,377	33,523	78%
Grants & Subsidies	15,831	-	9,000	9,000	-	-	-	9,000	0%
Other Services & Charges	-	5	2,700	58,188	2,863	52,625	55,488	2,700	95%
Total Services & Charges	241,853	453,294	513,156	856,593	450,655	248,879	699,534	157,059	82%

Total Expenditures	241,853	453,294	518,156	861,593	450,655	248,879	699,534	162,059	81%
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Net Surplus / (Deficit)	504,122	312,160	(22,020)	(241,627)	25,124		(223,755)		
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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	1,006,579				No reserve requirement
Cash Reserves Target	-	-		-					

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

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

City of South Bend, Indiana
Monthly Financial Report
November 30, 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	2,369		2,369	3,167	43%
Total Revenue	16,668	5,076	5,536	5,536	2,369		2,369	3,167	43%

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)	(67,261)		(67,261)
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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	413,953	
Cash Reserves Target	-	-		-		

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

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

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

City of South Bend, Indiana
Monthly Financial Report
November 30, 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	160,473		160,473	(92,273)	235%
Charges for Services	-	8,500	-	75,000	9,167		9,167	65,833	12%
Interest Earnings	12,491	1,540	-	2,175	2,259		2,259	(84)	104%
Other Income	312	-	2,050	2,050	-		-	2,050	0%
Total Revenue	259,863	177,140	145,250	147,425	171,899		171,899	(24,474)	117%
Expenditures by Subdivision									
General	76,493	19,061	3,000	22,941	4,023	1,150	5,174	17,767	23%
EEOC	103,333	100,391	125,846	124,794	90,167	3,591	93,758	31,036	75%
HUD	87,503	93,473	102,746	135,098	117,562	-	117,562	17,536	87%
Total Expenditures	267,329	212,926	231,592	282,833	211,752	4,741	216,493	66,339	77%
Expenditures by Type									
Personnel									
Salaries & Wages	119,255	124,770	126,000	126,000	115,455	-	115,455	10,545	92%
Fringe Benefits	35,042	38,541	47,692	47,692	35,556	-	35,556	12,136	75%
Total Personnel	154,296	163,311	173,692	173,692	151,012	-	151,012	22,681	87%
Supplies	1,330	1,724	2,000	2,000	1,289	257	1,546	454	77%
Services & Charges									
Professional Services	21,691	24,667	27,800	35,300	16,667	3,333	20,000	15,300	57%
Printing & Advertising	-	16,215	4,000	14,250	7,773	1,150	8,924	5,326	63%
Education & Training	3,709	5,960	3,500	11,040	2,980	-	2,980	8,060	27%
Travel	9,201	-	15,300	8,400	-	-	-	8,400	0%
Other Services & Charges	607	1,049	5,300	38,151	32,032	-	32,032	6,119	84%
Total Services & Charges	35,209	47,891	55,900	107,141	59,452	4,484	63,935	43,205	60%
Interfund Transfers Out	76,493	-	-	-	-	-	-	-	-
Total Expenditures	267,329	212,926	231,592	282,833	211,752	4,741	216,493	66,340	77%
Net Surplus / (Deficit)	(7,467)	(35,786)	(86,342)	(135,408)	(39,853)		(44,594)		
Beginning Cash Balance	528,434	521,051		486,159					
Cash Adjustments	84	893		-					
Ending Cash Balance	521,051	486,159		350,751	446,305				
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
Monthly Financial Report
November 30, 2021

Fund Name	American Rescue Plan	Fund Number	263
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	-	-	-	29,455,024	29,455,024		29,455,024	-	100%
Interest Earnings	-	-	-	65,000	71,177		71,177	(6,177)	110%
Total Revenue	-	-	-	29,520,024	29,526,201		29,526,201	(6,177)	100%

Expenditures by Type									
Services & Charges									
Grants & Subsidies	-	-	-	500,000	-	-	-	500,000	0%
Total Services & Charges	-	-	-	500,000	-	-	-	500,000	0%

Capital	-	-	-	1,000,000	-	178,200	178,200	821,800	18%
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Total Expenditures	-	-	-	1,500,000	-	178,200	178,200	1,321,800	12%
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Net Surplus / (Deficit)	-	-	-	28,020,024	29,526,201		29,348,001		
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Beginning Cash Balance	-	-	-	-	-	Cash Reserves Target			
Cash Adjustments	-	-	-	-	-				
Ending Cash Balance	-	-	-	28,020,024	29,526,201				
Cash Reserves Target	-	-	-	-	-	No reserve requirement - Grant fund - spend down to zero			

Fund Purpose:

This fund was established in 2021 to track the receipt and expenditure of the funds from the American Rescue Plan Act.

Signed into law on March 11, 2021, the American Rescue Plan Act of 2021 ("ARP Act") is a \$1.9 trillion economic stimulus bill designed to facilitate recovery from the economic and health effects of the COVID-19 pandemic and the resulting, ongoing recession. As a part of this legislation, Congress allocated \$350 billion to state, local, territorial and Tribal governments to respond to the pandemic, provide economic relief, and lay the foundation for a strong and equitable recovery.

The City of South Bend was one of almost 1,200 Metropolitan Cities across the country that received a direct infusion of resources as a result of this Act. The City's allocation totaled \$58,910,047 (the "ARP Funds").

On March 18, 2021, the Indiana State Board of Accounts issued State Examiner Directive 2021-1, which prescribes the accounting procedures for federal assistance received through the ARP Act, and on May 17, 2021, the United States Department of the Treasury published an interim final rule to describe the requirements on implementing the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund established under the ARP Act. Both the state and the federal directives recommend the creation of a formal spending plan for the ARP Funds.

In their guidance, the Department of the Treasury outlined four funding objectives for the ARP Funds. In developing its own plan for spending, the City of South Bend further grouped these four objectives into two main categories of spending:

Response & Relief

- Support urgent COVID-19 response efforts
- Support immediate economic stabilization for households and businesses

Equitable Recovery

- Replace lost revenue for eligible state, local, territorial, and Tribal governments
- Address systemic public health and economic challenges that have contributed to the inequal impact of the pandemic

Spending allocated for "Response and Relief" is intended to provide direct, rapid relief to residents and businesses who have experienced economic or health-related harms related to the pandemic. Spending allocated for "Equitable Recovery" is intended to rebuild a more equitable economy and community by addressing systemic challenges that have been present in our community for decades.

Explanation of Revenue Sources:

The City's total award amount is \$58,910,047, with half of it received in 2021 and the other half to be received in 2022. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

In 2021, the Common Council appropriated \$1,500,000 of the funds: \$500,000 for vacant building development financing and \$1,000,000 for the Dream Center at Martin Luther King Jr. Park (a renovation to a community center managed by the City's Department of Venues, Parks & Arts). More projects will be appropriated in 2022, including additional funding for the Dream Center.

Vacant Building Development Financing

The City proposes to add \$2,000,000 to the \$500,000 that is already allocated through the City's 2021 structural budget to develop a fund to support small-scale and mission-based developers enter into areas of the City where it is difficult to obtain traditional financing. This fund will act as a credit enhancement ("loan loss reserve fund") for these developers for targeted projects that revitalize large, vacant buildings and/or make a commercial investment in the corridors.

Dream Center

The City is proposing to fund an \$11 million renovation and upgrade to the Martin Luther King Jr. Center. The new facility will be called the Dream Center at Martin Luther King Jr. Park. This new, world-class, intergenerational community center will be developed in conjunction with the community, and community feedback will play a large role in deciding what facilities and programming are built at the Dream Center.

City of South Bend, Indiana
Monthly Financial Report
November 30, 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;">1,416,257</td> <td style="text-align: right;">1,416,257</td> <td style="text-align: right;">1,101,111</td> <td style="text-align: right;">56%</td> </tr> <tr> <td>Other Income</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">5,000</td> <td style="text-align: right;">-</td> <td style="text-align: right;">5,000</td> <td style="text-align: right;">(5,000)</td> <td style="text-align: right;">-</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;">1,500,000</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">1,500,000</td> <td style="text-align: right;">0%</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;">4,017,368</td> <td style="text-align: right;">1,421,257</td> <td style="text-align: right;">1,421,257</td> <td style="text-align: right;">2,596,111</td> <td style="text-align: right;">35%</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	1,416,257	1,416,257	1,101,111	56%	Other Income	-	-	-	5,000	-	5,000	(5,000)	-	Interfund Transfers In	-	1,000,000	-	1,500,000	-	-	1,500,000	0%	Total Revenue	-	6,086,138	-	4,017,368	1,421,257	1,421,257	2,596,111	35%	
2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget																																																
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Other Income	-	-	-	5,000	-	5,000	(5,000)	-																																																
Interfund Transfers In	-	1,000,000	-	1,500,000	-	-	1,500,000	0%																																																
Total Revenue	-	6,086,138	-	4,017,368	1,421,257	1,421,257	2,596,111	35%																																																

Expenditures by Activity									
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Mayor's Office	-	11,344	-	-	-	-	-	-	-
Common Council	-	5,010	-	-	-	-	-	-	-
Administration & Finance	-	34,700	-	1,000,744	1,000,100	-	1,000,100	644	100%
Public Works	-	39,150	-	-	(96)	-	(96)	96	-
Innovation & Technology	-	6,406	-	750	750	-	750	-	100%
Police Department	-	1,631,779	-	40,380	25,530	18,150	43,680	(3,300)	108%
Fire Department	-	1,816,511	-	1,183	1,180	-	1,180	3	100%
Community Investment	-	2,355,704	-	3,126,897	1,895,856	1,105,185	3,001,041	125,856	96%
Venues, Parks & Arts	-	127,466	-	5,595	5,595	-	5,595	-	100%
Code Enforcement	-	4,339	-	-	-	-	-	-	-
Building Department	-	863	-	-	-	-	-	-	-
Total Expenditures	-	6,033,275	-	4,175,548	2,928,914	1,123,335	4,052,249	123,299	97%

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
Supplies	-	252,665	-	18,587	18,318	-	18,318	269	99%
Services & Charges	-	7,058	-	644	-	-	-	644	0%
Professional Services	-	7,058	-	644	-	-	-	644	0%
Printing & Advertising	-	19,717	-	-	-	-	-	-	-
Repairs & Maintenance	-	2,016	-	-	-	-	-	-	-
Grants & Subsidies	-	2,349,076	-	3,126,517	1,895,646	1,105,185	3,000,831	125,686	96%
Other Services & Charges	-	54,452	-	29,800	14,950	18,150	33,100	(3,300)	111%
Total Services & Charges	-	2,432,318	-	3,156,961	1,910,596	1,123,335	3,033,931	123,030	96%
Interfund Transfers Out	-	3,348,292	-	1,000,000	1,000,000	-	1,000,000	-	100%
Total Expenditures	-	6,033,275	-	4,175,548	2,928,914	1,123,335	4,052,249	123,299	97%

Net Surplus / (Deficit)	-	52,864	-	(158,180)	(1,507,657)	(2,630,992)		
Beginning Cash Balance	-	-	-	53,214	-	-	Cash Reserves Target	
Cash Adjustments	-	350	-	-	-	-		
Ending Cash Balance	-	53,214	-	(104,966)	(1,454,793)	-		
Cash Reserves Target	-	-	-	-	-	-	No reserve requirement - Grant fund - spend down to zero	

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

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

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

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

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

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	12,258,866		12,258,866	1,076,071	92%
Intergov./ Grants	12,500	-	-	-	-		-	-	-
Interest Earnings	348,410	111,181	147,313	147,313	80,932		80,932	66,381	55%
Debt Proceeds	-	2,262,160	-	1,598,000	1,598,000		1,598,000	-	100%
Donations	5,000	-	-	-	-		-	-	-
Other Income	83,772	361,924	24,000	100,972	246,998		246,998	(146,026)	245%
Interfund Transfers In	927,077	-	-	147,786	147,786		147,786	-	100%
Total Revenue	14,256,606	16,500,074	11,549,419	15,329,008	14,332,581		14,332,581	996,426	93%
Expenditures by Activity									
General City	1,707,359	2,263,417	4,268,835	4,534,556	2,950,872	263,524	3,214,396	1,320,160	71%
Legal Dept	10,400	3,441	15,000	15,000	2,527	-	2,527	12,473	17%
Information Technology	1,375,412	1,579,347	-	99,597	26,523	73,075	99,597	-	100%
Police Department	1,658,739	2,136,734	2,040,329	5,193,571	1,826,705	2,874,016	4,700,721	492,849	91%
Fire Department	926,579	-	-	-	-	-	-	-	-
Vacant & Abandoned Houses	380,612	232,822	400,000	838,415	173,694	32,973	206,667	631,748	25%
Community Investment	1,083,688	357,659	-	843,144	25,575	793,574	819,149	23,995	97%
Parks & Recreation	751,050	1,778,605	1,658,225	1,888,283	1,493,810	297,687	1,791,497	96,786	95%
Light Up South Bend	207,469	88,137	260,000	380,832	146,295	36,024	182,319	198,513	48%
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	1,375,000	-	1,375,000	125,000	92%
Traffic Signals & Street Lighting	1,729,535	1,501,835	1,585,820	1,585,820	1,294,323	-	1,294,323	291,497	82%
Total Expenditures	13,308,985	14,341,653	11,728,209	16,884,396	9,315,323	4,376,051	13,691,374	3,193,021	81%
Expenditures by Type									
Supplies	207,469	92,245	200,000	320,832	145,595	36,024	181,619	139,213	57%
Services & Charges									
Professional Services	1,675,224	1,681,956	75,000	324,016	29,749	171,493	201,243	122,773	62%
Printing & Advertising	-	500	-	24,785	24,785	-	24,785	-	100%
Utilities	1,729,535	1,501,835	1,585,820	1,585,820	1,294,323	-	1,294,323	291,497	82%
Repairs & Maintenance	725,734	756,305	762,271	1,032,186	565,186	146,132	711,318	320,868	69%
Debt Service Principal	1,557,180	1,364,172	1,906,509	1,906,509	1,631,258	-	1,631,258	275,251	86%
Debt Service Interest & Fees	90,721	59,809	93,820	93,820	53,009	-	53,009	40,811	57%
Grants & Subsidies	1,318,244	397,553	335,991	1,020,291	318,135	697,576	1,015,711	4,580	100%
Other Services & Charges	1,009,336	1,292,054	1,338,649	1,839,903	1,023,267	332,236	1,355,503	484,400	74%
Total Services & Charges	8,105,973	7,054,183	6,098,060	7,827,330	4,939,711	1,347,437	6,287,148	1,540,180	80%
Capital	222,583	825,101	-	3,306,085	123,214	2,992,590	3,115,803	190,282	94%
Interfund									
Interfund Allocations	8,631	8,633	9,753	9,753	8,940	-	8,940	813	92%
Interfund Transfers Out	4,764,329	6,361,491	5,420,396	5,420,396	4,097,863	-	4,097,863	1,322,533	76%
Total Interfund	4,772,960	6,370,124	5,430,149	5,430,149	4,106,803	-	4,106,803	1,323,346	76%
Total Expenditures	13,308,985	14,341,653	11,728,209	16,884,396	9,315,323	4,376,051	13,691,374	3,193,021	81%
Net Surplus / (Deficit)	947,621	2,158,421	(178,790)	(1,555,388)	5,017,258		641,207		
Beginning Cash Balance	11,770,743	12,724,697		14,902,237					
Cash Adjustments	6,333	19,120		-					
Ending Cash Balance	12,727,076	12,743,817		14,902,237	20,529,514				
Cash Reserves Target	6,654,492	7,170,827		8,442,198					
							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 lamppost. They were chosen based on income, number of vacant lots, and need for lighting in the neighborhood. This fund also provides operating subsidies to the **Studebaker Museum** and the **South Bend Museum of Art**.

City of South Bend, Indiana
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Fund Name	Cumulative Capital Development					Fund Number	406		
Fund Type	Capital Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date		
			Budget	Budget	Actual	Encumbrances	& Encumb.		
							Budget		
							Percent of		
							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	907		907	146	86%
Total Revenue	505,207	475,372	417,478	447,997	282,521		282,521	165,476	63%
Expenditures by Type									
Services & Charges									
Debt Service Principal	498,598	484,511	370,109	370,109	370,109	-	370,109	-	100%
Debt Service Interest & Fees	40,678	31,998	25,590	25,590	24,658	-	24,658	932	96%
Other Services & Charges							-	-	-
Total Services & Charges	539,276	516,510	395,699	395,699	394,767	-	394,767	932	100%
Capital	271,112	12,970	-	1,419	-	-	-	1,419	0%
Total Expenditures	810,388	529,479	395,699	397,118	394,767	-	394,767	2,351	99%
Net Surplus / (Deficit)	(305,181)	(54,108)	21,779	50,879	(112,246)		(112,246)		
Beginning Cash Balance	528,040	223,617		169,893					
Cash Adjustments	758	383		-					
Ending Cash Balance	223,617	169,893		220,772	57,647				
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.

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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	3,491		3,491	3,567	49%
Other Income	25,000	18,750	25,000	25,000	-		-	25,000	0%
Total Revenue	270,470	243,373	258,606	258,606	105,714		105,714	152,892	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	240,300	-	240,300	21,845	92%
Total Expenditures	28,000	256,770	262,145	262,145	240,300	-	240,300	21,845	92%
Net Surplus / (Deficit)	242,470	(13,397)	(3,539)	(3,539)	(134,586)		(134,586)		
Beginning Cash Balance	446,760	689,015		676,798					
Cash Adjustments	(215)	1,181		-					
Ending Cash Balance	689,015	676,798		673,259	542,212				
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	11,957,613		11,957,613	1,166,083	91%
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	120,080		120,080	77,811	61%
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	13,077,813		13,077,813	1,443,774	90%

Expenditures by Activity									
	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
General City	19,365	1,076,233	-	-	-	-	-	-	-
PSAP	2,818,011	2,966,021	3,048,498	3,048,498	2,577,865	217,744	2,795,609	252,889	92%
Neighborhood Services & Enforce.	2,364,559	2,973,805	2,874,081	2,874,081	1,905,000	-	1,905,000	969,081	66%
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	9,422,703	1,589,179	3,530,450	5,119,628	4,303,075	54%
Streets	445,439	35,749	-	18,812	-	18,812	18,812	-	100%
2015 Park Bonds	410,020	376,689	377,007	377,007	345,548	-	345,548	31,459	92%
2018 Zoo Bonds	214,487	320,900	324,100	324,100	324,100	-	324,100	-	100%
2021 LIT Infrastructure Bonds	-	-	-	253,000	253,000	-	253,000	-	100%
Total Expenditures	11,343,276	12,470,279	13,029,378	17,233,750	7,029,691	3,767,006	10,796,697	6,437,053	63%

Expenditures by Type									
Services & Charges									
	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
Professional Services	3,267,745	2,883,244	3,009,226	3,805,599	2,816,559	591,139	3,407,699	397,900	90%
Printing & Advertising	350	404	45,000	45,000	2,706	-	2,706	42,294	6%
Utilities	3,274	42,523	51,000	57,000	42,576	-	42,576	14,424	75%
Repairs & Maintenance	626,634	209,536	137,000	156,462	92,395	19,071	111,465	44,997	71%
Debt Service Principal	100,000	301,441	314,344	314,344	303,095	-	303,095	11,249	96%
Debt Service Interest & Fees	115,237	219,669	210,028	210,028	204,433	-	204,433	5,595	97%
Grants & Subsidies	975,685	1,220,570	3,050,000	5,948,638	921,900	3,119,326	4,041,226	1,907,412	68%
Other Services & Charges	221	1,603	-	-	-	-	-	-	-
Total Services & Charges	5,089,147	4,878,989	6,816,598	10,537,071	4,383,665	3,729,536	8,113,200	2,423,871	77%
Capital	427,769	5,000	150,000	530,899	108,229	37,470	145,699	385,200	27%
Interfund Transfers Out	5,826,360	7,586,290	6,062,780	6,165,780	2,537,798	-	2,537,798	3,627,982	41%
Total Expenditures	11,343,276	12,470,279	13,029,378	17,233,750	7,029,691	3,767,006	10,796,697	6,437,053	63%

Net Surplus / (Deficit)	2,289,191	1,619,747	(641,251)	(2,712,164)	6,048,121	2,281,115
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		16,332,110	25,087,158	
Cash Reserves Target	5,671,638	6,235,140		8,616,875		
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	16		16	4	80%				
Debt Proceeds	1,472,985	-	-	-	-		-	-	-				
Total Revenue	1,489,768	682	-	20	16		16	4	80%				
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	16		16						
Beginning Cash Balance	2,942,035	1,016,476		347,680		<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 lease fund - spend down to zero</td> </tr> </table>				Cash Reserves Target		No reserve requirement - Capital lease fund - spend down to zero	
Cash Reserves Target													
No reserve requirement - Capital lease fund - spend down to zero													
Cash Adjustments	1	3		-									
Ending Cash Balance	1,016,476	347,680		347,700	347,696								
Cash Reserves Target	-	-		-									

Fund Purpose:

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

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

The remaining cash in this fund is from lease proceeds for the purchase of solar panels. The timing of this purchase is still to be determined.

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Fund Name	South Bend Redevelopment Authority	Fund Number	752
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	66		66	4,434	1%
Interfund Transfers In	2,867,378	2,870,500	2,866,000	2,866,000	2,866,000		2,866,000	-	100%
Total Revenue	2,873,761	2,872,851	2,870,500	2,870,500	2,866,066		2,866,066	4,434	100%

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	1,004,869	-	1,004,869	3,800	100%
Total Expenditures	2,861,669	2,863,013	2,858,669	2,858,669	2,854,869	-	2,854,869	3,800	100%

Net Surplus / (Deficit)	12,092	9,839	11,831	11,831	11,197	11,197
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Beginning Cash Balance	210,492	222,584	232,423	243,620	243,620	Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-	-	-	-	
Ending Cash Balance	222,584	232,423	244,254	243,620	243,620	
Cash Reserves Target	222,584	232,423	244,254	244,254	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	56		56	3,944	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	11,424,079		11,424,079	3,944	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	635,015	-	635,015	2,650	100%
Total Services & Charges	2,632,744	2,629,968	2,307,705	2,787,665	2,785,015	-	2,785,015	2,650	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	12,033,240	-	12,033,240	2,650	100%
Net Surplus / (Deficit)	23,999	18,510	7,295	(607,867)	(609,161)		(609,161)		
Beginning Cash Balance	791,026	815,025		833,535					
Cash Adjustments	-	-		-					
Ending Cash Balance	815,025	833,535		225,668	224,374				
Cash Reserves Target	815,025	833,535		225,668					
							Cash Reserves Target		
							100% cash reserves per bond covenants		

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	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.		Budget
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	383,000		383,000	14,000	96%
Intergov./ Grants	41,206	13,844	-	242,089	868,707		868,707	(626,618)	359%
Charges for Services	2,160	-	-	-	-		-	-	-
Interest Earnings	744,246	199,544	178,188	178,188	144,277		144,277	33,911	81%
Donations	-	2,250	-	-	-		-	-	-
Debt Proceeds	-	4,345,059	-	-	-		-	-	-
Other Income	129,336	252,995	-	20,000	22,900		22,900	(2,900)	115%
Interfund Transfers In	64,022	35,560	90,000	657,593	583,007		583,007	74,586	89%
Total Revenue	19,931,280	22,045,151	16,912,452	17,742,134	12,312,618		12,312,618	5,429,515	69%

Expenditures by Type									
Services & Charges									
Professional Services	1,099,869	1,082,200	390,384	1,159,637	596,204	251,206	847,411	312,227	73%
Debt Service Principal	4,038,315	3,750,570	3,883,193	3,883,193	3,413,193	-	3,413,193	470,000	88%
Debt Service Interest & Fees	1,198,375	1,329,981	959,216	959,216	951,665	-	951,665	7,551	99%
Other Services & Charges	1,325,523	619,953	-	250,000	-	250,000	250,000	-	100%
Total Services & Charges	7,662,082	6,782,703	5,232,793	6,252,046	4,961,063	501,206	5,462,269	789,778	87%
Capital	8,735,222	12,152,391	-	17,402,255	4,073,992	4,697,899	8,771,891	8,630,364	50%
Interfund Transfers Out	4,266,098	5,085,022	5,013,803	5,013,803	5,013,303	-	5,013,303	500	100%
Total Expenditures	20,663,402	24,020,117	10,246,596	28,668,104	14,048,358	5,199,105	19,247,463	9,420,642	67%

Net Surplus / (Deficit)	(732,123)	(1,974,965)	6,665,856	(10,925,970)	(1,735,739)	(6,934,845)
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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		18,113,291	27,289,286	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
Fund Type	Tax Increment Financing 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									
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	6,705		6,705	(24)	100%
Other Income	18,500	300	-	-	-		-	-	-
Total Revenue	321,760	246,422	291,963	293,763	219,919		219,919	73,844	75%

Expenditures by Type									
Services & Charges									
Professional Services	-	55	-	50,000	45,544	1,200	46,744	3,256	93%
Total Services & Charges	-	55	-	50,000	45,544	1,200	46,744	3,256	93%
Capital	1,089,137	152,666	-	308,843	4,938	245,729	250,667	58,176	81%
Total Expenditures	1,089,137	152,721	-	358,843	50,482	246,929	297,411	61,432	83%

Net Surplus / (Deficit)	(767,377)	93,701	291,963	(65,080)	169,437	(77,492)
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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	1,296,730	
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			
Fund Type	Tax Increment Financing Funds									
Control	Redevelopment Commission Controlled Funds									
	2019	2020	2021	2021	2021	2021	Total			
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of	
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget	
Revenue										
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	37,311		37,311	(2,074)	106%	
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	3,191,341		3,191,341	77,549	98%	
Expenditures by Type										
Services & Charges										
Professional Services	29,225	82,784	-	294,855	67,611	61,734	129,344	165,511	44%	
Insurance	25,256	-	-	744	523	-	523	221	70%	
Other Services & Charges	790	-	-	-	-	-	-	-	-	
Total Services & Charges	55,271	82,784	-	295,599	68,133	61,734	129,867	165,732	44%	
Capital	5,686,682	5,418,511	-	6,694,814	1,336,457	2,191,610	3,528,067	3,166,747	53%	
Total Expenditures	5,741,954	5,501,295	-	6,990,413	1,404,591	2,253,343	3,657,934	3,332,479	52%	
Net Surplus / (Deficit)	(2,762,138)	(2,441,932)	2,583,210	(3,721,523)	1,786,750		(466,593)			
Beginning Cash Balance	10,967,923	8,215,417		5,864,278				Cash Reserves Target		
Cash Adjustments	9,633	90,793		-						
Ending Cash Balance	8,215,417	5,864,278		2,142,755	7,581,319			No reserve requirement		
Cash Reserves Target	-	-		-						

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Various projects and development opportunities include: Completion of the City's commitment to the Wharf Phase II (Three Twenty Cascades) and East Bank Parking Analysis projects, 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	70,776		70,776	(2,109)	103%
Total Revenue	2,004,796	3,171,100	1,889,651	1,908,651	1,543,661		1,543,661	364,990	81%

Expenditures by Type									
Services & Charges									
Professional Services	190,544	140,498	-	831,422	160,980	310,076	471,056	360,366	57%
Total Services & Charges	190,544	140,498	-	831,422	160,980	310,076	471,056	360,366	57%
Capital	1,642,471	76,527	-	5,812,095	712,665	1,391,595	2,104,260	3,707,835	36%
Total Expenditures	1,833,015	217,025	-	6,643,516	873,644	1,701,671	2,575,315	4,068,201	39%

Net Surplus / (Deficit)	171,781	2,954,075	1,889,651	(4,734,865)	670,017		(1,031,654)		
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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	13,248,362				No reserve requirement
Cash Reserves Target	-	-		-					

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

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

Explanation of Expenditures and Significant Changes/Variations:
Various projects and development opportunities include: South East Master Plan Implementation, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 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	659		659	(34)	105%
Total Revenue	5,428	1,154	369,821	370,150	92,028		92,028	278,122	25%

Expenditures by Type

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

Interfund Transfers Out	-	-	-	91,370	91,370	-	91,370	-	100%
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Total Expenditures	21,575	96,143	-	181,653	106,170	1,308	107,478	74,175	59%
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Net Surplus / (Deficit)	(16,147)	(94,989)	369,821	188,498	(14,142)		(15,449)		
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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		281,637	78,998				
Cash Reserves Target	-	-		-		No reserve requirement			

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
Fund Type	Tax Increment Financing 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									
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	18,544		18,544	64,401	22%
Total Revenue	4,987,889	5,324,035	5,795,440	5,795,440	3,510,446		3,510,446	2,284,994	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	67,791	-	67,791	500	99%
Total Services & Charges	494,828	494,828	520,126	533,476	508,178	-	508,178	25,298	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%
Total Expenditures	4,263,831	4,358,953	4,700,501	5,597,031	5,566,837	-	5,566,837	30,194	99%

Net Surplus / (Deficit)	724,058	965,082	1,094,939	198,409	(2,056,392)	(2,056,392)
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Beginning Cash Balance	2,982,744	3,706,897	4,678,334	2,621,943	Cash Reserves Target No reserve requirement
Cash Adjustments	95	6,355	-	-	
Ending Cash Balance	3,706,897	4,678,334	4,876,743	2,621,943	
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	5,765		5,765	34,235	14%
Total Revenue	28,483	9,075	40,000	40,000	5,765		5,765	34,235	14%

	2019 Actual	2020 Actual	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	5,765	-	5,765	34,235	14%
Total Expenditures	23,962	13,309	40,000	40,000	5,765	-	5,765	34,235	14%

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	5,765		5,765	34,235	14%
Total Revenue	28,483	9,075	40,000	40,000	5,765		5,765	34,235	14%

	2019 Actual	2020 Actual	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	5,765	-	5,765	34,235	14%
Total Expenditures	23,962	13,309	40,000	40,000	5,765	-	5,765	34,235	14%

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	5,718		5,718	7	100%
Total Revenue	27,510	8,934	-	5,725	5,718		5,718	7	100%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	27,510	8,934	-	5,725	5,718		5,718
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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	1,035,384	
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)	144%
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	15		15	-	100%
Interfund Transfers In	-	326,938	-	-	-		-	-	-
Total Revenue	-	326,939	-	15	15		15	-	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
Interfund Transfers Out	-	-	-	-	11	-	11	(11)	-
Total Expenditures	-	-	-	-	11	-	11	(11)	-

Net Surplus / (Deficit)	-	326,939	-	15	4		4
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Beginning Cash Balance	-	-	326,939	
Cash Adjustments	-	-	-	
Ending Cash Balance	-	326,939	326,954	326,943
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	3,451		3,451	92	97%
Interest Earnings	24,815	11,827	26,301	26,301	11,886		11,886	14,415	45%
Donations	1,177,112	1,449,512	1,000,000	1,000,000	1,411,877		1,411,877	(411,877)	141%
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	1,428,215		1,428,215	(248,370)	121%

Expenditures by Type									
Services & Charges									
Professional Services	5,211	1,657	4,500	4,500	91	-	91	4,409	2%
Grants & Subsidies	416,989	666,323	-	1,108,797	535,472	178,083	713,555	395,241	64%
Total Services & Charges	422,200	667,979	4,500	1,113,297	535,563	178,083	713,646	399,650	64%
Capital	-	2,214	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	147,786	147,786	-	147,786	-	100%
Total Expenditures	422,200	670,193	4,500	1,261,083	683,349	178,083	861,432	399,650	68%

Net Surplus / (Deficit)	863,822	965,263	1,179,808	(81,239)	744,865		566,782
Beginning Cash Balance	614,296	1,476,915		2,444,710		Cash Reserves Target	
Cash Adjustments	(1,204)	2,532		-		25% of Annual expenditures	
Ending Cash Balance	1,476,915	2,444,710		2,363,471	3,189,575		
Cash Reserves Target	105,550	167,548		315,271			

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
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									
Interest Earnings	11,146	96	139	139	62		62	77	44%
Total Revenue	11,146	96	139	139	62		62	77	44%

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	62		62
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	11,141		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	14,173		14,173	(298)	102%
Total Revenue	202,657	28,865	-	13,875	14,173		14,173	(298)	102%

Expenditures by Type									
Services & Charges									
Professional Services	640,860	86,969	-	30,889	-	-	-	30,889	0%
Total Services & Charges	640,860	86,969	-	30,889	-	-	-	30,889	0%
Capital	5,895,577	1,427,387	-	2,547,118	188,982	2,195,506	2,384,488	162,630	94%
Total Expenditures	6,536,438	1,514,357	-	2,578,007	188,982	2,195,506	2,384,488	193,519	92%

Net Surplus / (Deficit)	(6,333,781)	(1,485,491)	-	(2,564,132)	(174,810)	(2,370,315)
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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	2,432,376	
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	2,266		2,266	1,943	54%
Total Revenue	10,900	3,540	4,209	4,209	2,266		2,266	1,943	54%

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	2,266		2,266
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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	410,248	410,248	410,248	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.