



Period Ending: May 31, 2020

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City of South Bend

Monthly Financial Report

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May 2020

Monthly Financial Report

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

Projected Cash Balance (4 - 6)

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

Cash Reserves Summary (7 - 10)

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

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

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 (11 - 16)

These summaries show the total revenue and expense by fund.

Revenue by Type (17 - 22)

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

Expenditures by Activity (23 - 27)

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

Outstanding Debt (28 - 30)

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 (31 - 36)

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 (37 - 163)

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
Projected Cash Balance
Based on 2020 Amended Budget as of May 31, 2020

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
City Controlled Funds					
101 General Fund	44,871,229	71,524,212	72,902,340	(1,378,128)	43,493,101
Special Revenue Funds					
102 Rainy Day	10,733,474	132,905	-	132,905	10,866,379
201 Parks & Recreation	3,649,543	16,456,050	16,025,507	430,543	4,080,086
202 Motor Vehicle Highway	4,743,203	8,397,854	9,240,175	(842,321)	3,900,882
209 Studebaker-Oliver Revitalizing Grants	929,415	120,000	873,464	(753,464)	175,951
210 Economic Development State Grants	64,775	630,706	135,474	495,232	560,007
211 Department of Community Investment (DCI)	1,012,307	3,232,000	3,500,678	(268,678)	743,629
212 Dept of Community Investment Grants	305,248	7,296,322	5,632,632	1,663,690	1,968,938
216 Police State Seizures	238,323	32,281	107,000	(74,719)	163,604
217 Gift, Donation, Bequest	668,273	592,356	791,067	(198,711)	469,562
218 Police Curfew Violations	12,894	347	1,000	(653)	12,241
219 Unsafe Building	923,154	111,500	156,395	(44,895)	878,259
220 Law Enforcement Continuing Education	421,276	255,121	395,377	(140,256)	281,020
221 Rental Units Regulation	17,823	345,826	345,826	-	17,823
227 Loss Recovery	605,471	4,579	200,000	(195,421)	410,050
230 Code Enforcement Fund	-	4,087,695	4,087,695	-	-
249 Public Safety LOIT	3,253,787	9,713,297	8,950,545	762,752	4,016,539
251 Local Roads & Streets	5,233,148	1,893,560	5,797,965	(3,904,405)	1,328,743
257 LOIT Special Distribution	170,735	2,181	164,087	(161,906)	8,829
258 Human Rights Federal Grant	521,051	151,228	270,640	(119,412)	401,639
264 COVID-19 Response	-	-	-	-	-
265 Local Road & Bridge Grant	449,431	2,002,656	2,974,341	(971,685)	(522,254)
266 MVH Restricted Fund	650,402	3,041,394	3,955,650	(914,256)	(263,854)
273 Morris PAC / Palais Royale Marketing	73,045	15,566	30,816	(15,250)	57,795
274 Morris PAC / Self-Promotion	186,839	106,794	115,000	(8,206)	178,633
280 Police Block Grants	4,095	51	-	51	4,146
289 HAZMAT	27,647	10,238	10,000	238	27,885
291 Indiana River Rescue	293,325	92,317	95,082	(2,765)	290,560
292 Police Grants	26,716	-	-	-	26,716
294 Regional Police Academy	118,481	21,240	22,500	(1,260)	117,221
295 COPS MORE Grant	169,439	281,211	391,226	(110,015)	59,424
299 Police Federal Drug Enforcement	113,552	6,366	51,000	(44,634)	68,918
404 County Option Income Tax	12,724,697	13,904,809	16,238,244	(2,333,435)	10,391,262
408 Economic Development Income Tax	17,389,466	14,152,487	16,355,699	(2,203,212)	15,186,254
410 Urban Development Action Grant	53,838	30,500	40,000	(9,500)	44,338
655 Project ReLeaf	398,183	456,559	433,460	23,099	421,282
705 Police K-9 Unit	2,395	4	2,020	(2,016)	379
730 City Cemetery Trust	29,730	120	20,000	(19,880)	9,850
731 Bowman Cemetery	467,692	5,791	-	5,791	473,483
754 Industrial Revolving Fund	2,078,333	225,200	149,000	76,200	2,154,533
Total Special Revenue Funds	68,761,206	87,809,111	97,559,565	(9,750,454)	59,010,752
Debt Service Funds					
312 2017 Parks Bond Debt Service	208,740	1,156,831	1,172,968	(16,137)	192,603
350 2018 Fire Station #9 Bond Debt Service	-	341,231	341,231	-	-
672 Century Center Energy Conservation Debt Svc	189,409	412,296	411,096	1,200	190,609
752 South Bend Redevelopment Authority	222,584	2,875,000	2,865,613	9,387	231,971
755 South Bend Building Corporation	815,025	2,640,586	2,630,085	10,501	825,526
756 Smart Streets Debt Service	1,734,901	1,719,500	1,713,044	6,456	1,741,357
757 2015 Parks Bond Debt Service	590,497	379,756	382,131	(2,375)	588,122
760 Eddy Street Commons Debt Service	3,461,700	1,396,625	1,391,625	5,000	3,466,700
Total Debt Service Funds	7,222,856	10,921,825	10,907,793	14,032	7,236,887

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

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
Capital Funds					
287 Fire Department Capital	1,962,214	1,956,553	3,372,325	(1,415,772)	546,442
401 Coveleski Stadium Capital	25,850	30,162	30,000	162	26,012
406 Cumulative Capital Development	223,617	425,543	602,205	(176,662)	46,955
407 Cumulative Capital Improvement	689,015	274,433	430,000	(155,567)	533,448
412 Major Moves Construction	2,195,972	501,328	1,672,285	(1,170,957)	1,025,015
416 Morris Performing Arts Center Capital	422,125	283,933	559,983	(276,050)	146,075
450 Palais Royale Historic Preservation	107,792	15,229	69,160	(53,931)	53,861
451 2018 Fire Station #9 Bond Capital	399,877	3,854	89,311	(85,457)	314,420
453 2018 Zoo Bond Capital	120,929	12,652	133,581	(120,929)	-
471 2017 Parks Bond Capital	9,062,798	-	8,569,760	(8,569,760)	493,038
750 Equipment/Vehicle Leasing	1,016,476	4,329,076	4,590,138	(261,062)	755,414
759 Eddy Street Commons Capital	3,048,190	20	3,048,122	(3,048,102)	88
Total Capital Funds	19,274,855	7,832,783	23,166,870	(15,334,087)	3,940,768
Enterprise Funds					
288 Emergency Medical Services Operating	2,520,160	-	1,824,059	(1,824,059)	696,101
600 Consolidated Building Fund	2,285,733	1,800,751	2,005,428	(204,677)	2,081,056
601 Parking Garages	1,326,253	1,356,448	1,659,555	(303,107)	1,023,146
610 Solid Waste Operations	449,145	5,617,150	6,091,520	(474,370)	(25,225)
611 Solid Waste Capital	64,925	1,231,966	1,325,349	(93,383)	(28,458)
620 Water Works Operations	4,204,418	21,384,863	23,396,743	(2,011,880)	2,192,538
622 Water Works Capital	4,187,432	3,987,000	4,870,047	(883,047)	3,304,385
624 Water Works Customer Deposit	1,287,448	20,000	20,000	-	1,287,448
625 Water Works Sinking (Debt Service)	286,131	1,841,486	1,841,486	-	286,131
626 Water Works Bond Reserve	1,427,971	20,000	20,000	-	1,427,971
629 Water Works Reserve Operations & Maintenance	2,902,529	240,000	40,000	200,000	3,102,529
640 Sewer Repair Insurance	2,173,605	670,302	742,355	(72,053)	2,101,552
641 Sewage Works Operations	15,409,455	39,368,220	47,716,109	(8,347,889)	7,061,566
642 Sewage Works Capital	9,417,064	8,271,000	14,079,020	(5,808,020)	3,609,044
643 Sewage Works Reserve Operations & Maintenance	5,563,851	120,000	120,000	-	5,563,851
649 Sewage Sinking (Debt Service)	1,087,745	7,833,015	7,785,015	48,000	1,135,745
653 Sewage Debt Service Reserve	4,291,915	45,000	-	45,000	4,336,915
654 Sewage Works Customer Deposit	413,157	25,000	25,000	-	413,157
667 Storm Sewer Fund	124,406	1,041,360	871,730	169,630	294,036
670 Century Center Operations	1,537,206	4,940,073	5,035,901	(95,828)	1,441,378
671 Century Center Capital	981,681	10,000	1,000,000	(990,000)	(8,319)
Total Enterprise Funds	61,942,231	99,823,634	120,469,317	(20,645,683)	41,296,548
Internal Service Funds					
222 Central Services	1,455,158	13,387,866	13,452,170	(64,304)	1,390,854
224 Central Services Capital	21,921	258,491	219,685	38,806	60,727
226 Liability Insurance	4,961,426	4,399,519	5,027,954	(628,435)	4,332,991
278 Police Take Home Vehicle	725,194	14,152	99,087	(84,935)	640,259
279 IT / Innovation / 311 Call Center	3,108,342	6,812,291	9,617,560	(2,805,269)	303,073
711 Self-Funded Employee Benefits	9,277,319	16,451,280	18,508,532	(2,057,252)	7,220,067
713 Unemployment Compensation	180,911	8,546	55,000	(46,454)	134,457
714 Parental Leave Fund	32,563	257,902	253,846	4,056	36,619
Total Internal Service Funds	19,762,834	41,590,047	47,233,834	(5,643,787)	14,119,047

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

	Beginning Cash Balance 1/1/2020	2020 Estimated Revenues	2020 Budgeted Expenditures	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2020
Trust & Agency Funds					
701 Fire Pension	336,501	4,906,502	4,799,311	107,191	443,692
702 Police Pension	698,148	6,138,180	6,241,405	(103,225)	594,923
Total Trust & Agency Funds	1,034,649	11,044,682	11,040,716	3,966	1,038,615
Total City Controlled Funds	222,869,860	330,546,294	383,280,435	(52,734,141)	170,135,718
Redevelopment Commission Controlled Funds					
Tax Increment Financing Funds					
324 TIF - River West Development Area (Airport)	30,950,203	17,448,377	33,565,976	(16,117,599)	14,832,604
422 TIF - West Washington	1,031,822	329,982	1,005,665	(675,683)	356,139
429 TIF - River East Development Area (NE Dev)	8,215,417	2,826,336	9,414,291	(6,587,955)	1,627,462
430 TIF - Southside Development #1	9,607,799	2,058,569	7,023,556	(4,964,987)	4,642,812
435 TIF - Douglas Road	187,806	-	186,425	(186,425)	1,381
436 TIF - River East Residential (NE Res)	3,706,897	5,810,197	4,385,000	1,425,197	5,132,094
Total Tax Increment Financing Funds	53,699,946	28,473,461	55,580,913	(27,107,452)	26,592,494
Redevelopment Funds					
433 Redevelopment General	1,476,915	1,173,775	1,419,136	(245,361)	1,231,554
439 Certified Technology Park	10,965	-	752	(752)	10,213
452 2018 TIF Park Bond Capital	4,085,672	-	4,092,364	(4,092,364)	(6,692)
454 Airport Urban Enterprise Zone	403,750	8,000	50,000	(42,000)	361,750
Total Redevelopment Funds	5,977,302	1,181,775	5,562,252	(4,380,477)	1,596,825
Debt Service Funds					
315 Airport 2003 Debt Reserve	1,042,908	20,000	20,000	-	1,042,908
328 SBCDA 2003 Debt Reserve	1,743,584	40,000	40,000	-	1,743,584
351 2018 TIF Park Bond Debt Service	1,018,984	12,618	-	12,618	1,031,602
352 South Shore Double Tracking Debt Service	29,819	-	-	-	29,819
Total Debt Service Funds	3,835,295	72,618	60,000	12,618	3,847,913
Total Redevelopment Commission Funds	63,512,543	29,727,854	61,203,165	(31,475,311)	32,037,232
Grand Total	286,382,403	360,274,148	444,483,600	(84,209,452)	202,172,949
NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL					

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

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy	
Under Reserve Requirement										
201	Parks & Recreation	(1,180,196)	579,570	(1,759,766)	4,006,377	(5,766,143)	-11%	✗	Building back up reserves after capital spend in 2019	25% of Annual expenditures
230	Code Enforcement	305,296	126,903	178,393	408,770	(230,377)	4%	✗	Reimbursed through interfund transfers from Fund 408	10% of Annual expenditures
278	Take Home Vehicle Police	675,216	-	675,216	750,000	(74,784)	681%	✗	Slightly under reserve requirement	Set dollar amount of \$750,000
610	Solid Waste Operations	312,329	668,261	(355,931)	609,152	(965,083)	-6%	✗	Expenditures higher than revenues	10% of Annual expenditures
641	Sewage Works Operations	5,246,847	5,013,136	233,710	2,385,805	(2,152,095)	0%	✗		5% of Annual expenditures
701	Firefighters Pension	(1,448,441)	-	(1,448,441)	479,931	(1,928,372)	-30%	✗	Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	(1,994,425)	34	(1,994,460)	624,141	(2,618,601)	-32%	✗	Pension payments received in June & Sept	10% of Annual expenditures
Under Reserve Requirement Total		\$ 1,916,624	\$ 6,387,904	\$ (4,471,279)	\$ 9,264,176	\$ (13,735,455)				

Meets or Exceeds Requirement

101	General Fund	28,565,270	1,056,763	27,508,507	25,515,819	1,992,688	38%	✓	Property tax distribution received in June & Dec	35% of Annual expenditures
102	Rainy Day Fund	10,790,808	-	10,790,808	8,998,791	1,792,017	4%	✓		3% of total expenditures in previous fiscal year, excluding interfund transfers
202	Motor Vehicle Highway	4,777,702	1,115,124	3,662,578	2,310,044	1,352,534	40%	✓		25% of Annual expenditures
211	DCI Administration Fund	1,002,314	252,817	749,498	350,068	399,430	21%	✓		10% of Annual expenditures
216	Police State Seizures	207,824	-	207,824	26,750	181,074	194%	✓		25% of Annual expenditures
218	Police Curfew Violations	12,963	-	12,963	250	12,713	1296%	✓		25% of Annual expenditures
220	Law Enforcement Continuing Education	442,878	11,159	431,719	98,844	332,875	109%	✓		25% of Annual expenditures
221	Rent Units Regulation	52,657	-	52,657	-	52,657	15%	✓		10% of Annual expenditures
222	Central Services Operations	1,653,958	716,394	1,643,127	845,763	797,364	19%	✓		10% of Annual expenditures, excluding utility accounting
226	Liability Insurance	6,622,180	1,034,226	5,587,954	2,513,977	3,073,977	111%	✓		50% of Annual expenditures
249	Public Safety L.O.I.T.	5,552,320	-	5,552,320	716,044	4,836,276	62%	✓		8% of Annual expenditures - one month reserve
266	MVH Restricted	1,692,831	181,028	1,511,803	-	1,511,803	100%	✓		No reserve requirement - Grant fund - spend down to zero
273	Morris PAC/Palais Royale Marketing	75,533	10,816	64,717	7,704	57,013	210%	✓		25% of Annual expenditures
274	Morris PAC Self-Promotion	207,327	-	207,327	28,750	178,577	180%	✓		25% of Annual expenditures
288	EMS Operating	2,344,404	14,275	2,330,129	456,015	1,874,114	128%	✓		25% of Annual expenditures
289	HAZMAT	27,795	2,404	25,391	2,500	22,891	254%	✓		25% of Annual expenditures
291	Indiana River Rescue	334,643	2,326	332,317	23,771	308,546	350%	✓		25% of Annual expenditures
294	Regional Police Academy	125,343	-	125,343	5,625	119,718	557%	✓		25% of Annual expenditures
299	Police Federal Drug Enforcement	114,139	-	114,139	12,750	101,389	224%	✓		25% of Annual expenditures
315	Airport 2003 Debt Reserve	1,040,462	-	1,040,462	1,040,462	-	100%	✓		100% debt service reserve per bond covenants
328	SBCDA 2003 Debt Reserve	1,739,495	-	1,739,495	1,739,495	-	100%	✓		100% debt service reserve per bond covenants
351	2018 TIF Park Bond Debt Svc Reserve	1,024,427	-	1,024,427	1,024,427	-	100%	✓		100% debt service reserve per bond covenants
404	County Option Income Tax	14,240,665	3,096,523	11,144,142	8,119,122	3,025,020	69%	✓		50% of Annual expenditures
408	Economic Development Income Tax	17,983,295	4,116,854	13,866,442	8,177,850	5,688,592	85%	✓		50% of Annual expenditures
433	Redevelopment General	760,751	242,629	518,122	354,784	163,338	37%	✓		25% of Annual expenditures
600	Consolidated Building Fund	2,085,495	246,036	1,839,459	501,357	1,338,102	92%	✓		25% of Annual expenditures
601	Parking Garages	1,154,891	589,270	565,621	414,889	150,732	34%	✓		25% of Annual expenditures
620	Water Works Operations	3,305,982	880,581	2,425,401	1,169,837	1,255,564	10%	✓		5% of Annual expenditures
624	Water Works Customer Deposit	1,291,536	-	1,291,536	1,291,536	-	100%	✓		100% cash reserves for customer deposits
625	Water Works Sinking Fund	792,460	1,487,873	(695,413)	(695,413)	-	100%	✓	Encumbrances reflect total annual debt payments	100% cash reserves per bond covenants

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

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget		Notes	Cash Reserve Policy
626	Water Works Bond Reserve	1,435,589	-	1,435,589	1,435,589	-	100%	✓		100% cash reserves per bond covenants and Crowe Horwath
629	Water Works Reserve - O & M	2,912,652	-	2,912,652	2,907,791	4,861	17%	✓		16.67% of annual operating expenses in Fund 620, net of transfers
640	Sewer Repair Insurance	2,163,357	-	2,163,357	185,589	1,977,768	291%	✓		25% of Annual expenditures
643	Sewage Works Reserve - O & M	5,550,801	-	5,550,801	5,323,399	227,402	17%	✓		16.67% of annual operating expenses in Fund 641, net of transfers
649	Sewage Works Bond Sinking	8,027,163	6,953,721	1,073,442	1,073,442	-	100%	✓		100% cash reserves per bond covenants
653	Sewage Works Debt Service Reserve	4,311,682	-	4,311,682	4,311,682	-	100%	✓		100% cash reserves per bond covenants and Crowe Horwath
654	Sewage Works Deposit Fund	526,284	-	526,284	526,284	-	100%	✓		100% cash reserves for customer deposits
655	Project ReLeaf	439,382	-	439,382	108,365	331,017	101%	✓		25% of Annual expenditures
667	Storm Sewer Fund	524,829	53,294	471,534	217,933	253,601	54%	✓		25% of Annual expenditures
670	Century Center Operations	1,519,188	49,071	1,470,117	1,258,975	211,142	29%	✓		25% of Annual expenditures
671	Century Center Capital	983,554	-	983,554	800,000	183,554	98%	✓		\$800,000 Minimum per Board of Managers
711	Self-Funded Employee Benefits	10,004,363	808,142	9,196,221	4,627,133	4,569,088	50%	✓		25% of Annual expenditures
713	Unemployment Comp Fund	155,613	-	155,613	13,750	141,863	283%	✓		25% of Annual expenditures
714	Parental Leave Fund	70,527	-	70,527	20,308	50,219	28%	✓		8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	857,669	-	857,669	857,669	-	100%	✓		100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	920,000	-	920,000	920,000	-	100%	✓		100% cash reserves - trust & agency funds
726	Police Distributions Payable	866,054	-	866,054	866,054	-	100%	✓		100% cash reserves - trust & agency funds
730	City Cemetery	29,888	-	29,888	5,000	24,888	149%	✓		25% of Annual expenditures
731	Bowman Cemetery	470,172	-	470,172	400,000	70,172	100%	✓		\$400,000 minimum
752	South Bend Redevelopment Authority	65,483	-	65,483	65,483	-	100%	✓		100% cash reserves per bond covenants
755	South Bend Building Corporation	704,098	-	704,098	704,098	-	100%	✓		100% cash reserves per bond covenants
756	2015 Smart Streets Bond Service Fund	1,737,822	-	1,737,822	1,737,822	-	100%	✓		100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	561,804	-	561,804	561,804	-	100%	✓		100% cash reserves per bond covenants
760	Eddy St Commons Bond Debt Service	3,463,201	-	3,463,201	2,500,000	963,201	249%	✓		\$2,500,000 minimum
Meets or Exceeds Requirement Total		\$ 158,323,525	\$ 22,921,327	\$ 136,107,761	\$ 96,479,981	\$ 39,627,780				

No Reserve Requirement

209	Studebaker/Oliver Revitalizing Grants	778,249	638,795	139,454	-	139,454	100%	✓		No reserve requirement - Grant fund - spend down to zero
210	DCI State Grants	40,899	70,177	(29,279)	-	(29,279)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
212	DCI Federal Grants	266,340	2,687,722	(2,421,382)	-	(2,421,382)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	1,059,203	300,442	758,761	-	758,761	100%	✓		No reserve requirement
219	Unsafe Building	877,720	8,000	869,720	-	869,720	100%	✓		No reserve requirement
224	Central Services Capital	1,612	112,036	(110,424)	-	(110,424)	100%	✓	To receive interfund transfer from Fund 222	No reserve requirement - Capital fund - spend down to zero
227	Loss Recovery Fund	608,705	200,000	408,705	-	408,705	100%	✓		No reserve requirement
251	Local Roads & Streets	5,486,721	2,426,876	3,059,845	-	3,059,845	100%	✓		No reserve requirement

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

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget		Notes	Cash Reserve Policy
257	LOIT 2016 Special Distribution	133,172	117,928	15,245	-	15,245	100%	✓		No reserve requirement - one-time distribution - spend down to zero
258	Human Rights - Federal Grant	441,408	37,879	403,529	-	403,529	100%	✓		No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	(71,396)	-	(71,396)	-	(71,396)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	618,970	893,987	(275,017)	-	(275,017)	100%	✓		No reserve requirement - Grant fund - spend down to zero
279	IT / Innovation / 311 Call Center	2,907,226	2,946,096	(38,870)	-	(38,870)	100%	✓	Reimbursed through interfund allocation	No reserve requirement
280	Police Block Grants	4,117	-	4,117	-	4,117	100%	✓		No reserve requirement - Grant fund - spend down to zero
287	Fire Department Capital	1,068,773	1,154,325	(85,552)	-	(85,552)	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	116,684	103,739	12,945	-	12,945	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
312	2017 Park Bond Debt Service	(368,327)	-	(368,327)	-	(368,327)	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
324	TIF - River West TIF (Airport)	21,928,809	11,601,984	10,326,825	-	10,326,825	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	100%	✓	Receives transfers from Fund 287 for debt svc pmts	No reserve requirement
352	South Shore Double Tracking Debt Service	29,829	-	29,829	29,829	-	100%	✓		100% debt service reserve per bond covenants
401	Coveleski Stadium Capital	11,625	-	11,625	-	11,625	100%	✓		No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	15,629	219,358	(203,729)	-	(203,729)	100%	✓	Property tax distribution received in June & Dec	No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	588,146	-	588,146	-	588,146	100%	✓		No reserve requirement - Capital fund - spend down to zero
410	Urban Develop Action Grant (UDAG)	42,165	-	42,165	-	42,165	100%	✓		No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	1,809,635	285,788	1,523,847	-	1,523,847	100%	✓		No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	528,885	335,198	193,687	-	193,687	100%	✓		No reserve requirement
422	TIF - West Washington	925,286	283,389	641,896	-	641,896	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
429	TIF - River East Devevelopment	7,256,986	4,907,705	2,349,281	-	2,349,281	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
430	TIF - Southside Development Area #1	9,667,338	204,391	9,462,947	-	9,462,947	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
435	TIF - Douglas Road	143,594	66,943	76,651	-	76,651	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
436	TIF - River East Residential	1,583,124	1,979,000	(395,876)	-	(395,876)	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
439	Certified Technology Park	11,023	752	10,272	-	10,272	100%	✓		No reserve requirement
450	Palais Royale Historic Preservation	77,951	-	77,951	-	77,951	100%	✓		No reserve requirement
451	2018 Fire Station #9 Bond Capital	339,039	-	339,039	-	339,039	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	3,282,954	602,977	2,679,977	-	2,679,977	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
453	2018 Zoo Bond Capital	83,791	-	83,791	-	83,791	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	405,907	-	405,907	-	405,907	100%	✓		No reserve requirement
471	2017 Park Bond Capital	8,857,884	3,143,985	5,713,900	-	5,713,900	100%	✓		No reserve requirement - Bond capital fund - spend down to zero

City of South Bend

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

Cash Reserves Summary by Fund Status

May 31, 2020

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy	
611	Solid Waste Capital	43,912	292,123	(248,211)	-	(248,211)	100%	✓	Receives transfers from Fund 610 as needed	No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	5,631,409	281,979	5,349,430	-	5,349,430	100%	✓		No reserve requirement - Capital fund - spend down to zero
642	Sewage Works Capital	15,869,979	4,071,021	11,798,958	-	11,798,958	100%	✓	Receives transfers from Fund 641 as needed	No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Savings	256,755	205,709	51,046	-	51,046	100%	✓		No reserve requirement
705	Police K-9 Unit	2,408	-	2,408	-	2,408	100%	✓		No reserve requirement
750	Equipment/Vehicle Leasing	349,419	-	349,419	-	349,419	100%	✓		No reserve requirement - Capital lease fund - spend down to zero
754	Industrial Revolving Fund	2,153,798	-	2,153,798	-	2,153,798	100%	✓		No City reserve requirement; there are program requirements
759	Eddy St Commons Bond Capital	2,225,313	-	2,225,313	-	2,225,313	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
No Reserve Requirement Total		\$ 98,119,386	\$ 40,180,304	\$ 57,939,082	\$ 29,829	\$ 57,909,253				
Total Funds		\$ 258,359,536	\$ 69,489,535	\$ 189,575,564	\$ 105,773,986	\$ 83,801,578				

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Controlled Funds						
101 General Fund	71,524,212	2,537,116	10,847,327	1,581,629	60,676,885	15%
Special Revenue Funds						
102 Rainy Day	132,905	11,899	38,934	27,715	93,971	29%
201 Parks & Recreation	16,456,050	194,505	2,285,217	261,267	14,170,833	14%
202 Motor Vehicle Highway	8,397,854	473,757	3,632,153	(668,920)	4,765,701	43%
209 Studebaker-Oliver Revitalizing Grants	120,000	869	3,065	2,321	116,935	3%
210 Economic Development State Grants	630,706	56	18,519	319	612,187	3%
211 Department of Community Investment (DCI)	3,232,000	220,627	1,174,100	11,749	2,057,900	36%
212 Dept of Community Investment Grants	7,296,322	62,174	795,060	153,066	6,501,262	11%
216 Police State Seizures	32,281	229	846	604	31,435	3%
217 Gift, Donation, Bequest	592,356	1,307	590,026	1,724	2,330	100%
218 Police Curfew Violations	347	14	47	35	300	13%
219 Unsafe Building	111,500	2,754	26,244	13,786	85,256	24%
220 Law Enforcement Continuing Education	255,121	11,030	93,828	23,043	161,293	37%
221 Rental Units Regulation	345,826	21,509	108,403	227	237,423	31%
227 Loss Recovery	4,579	671	2,196	1,596	2,383	48%
230 Code Enforcement Fund	4,087,695	336,181	1,657,746	-	2,429,949	41%
249 Public Safety LOIT	9,713,297	3,011,208	5,940,502	1,364,512	3,772,795	61%
251 Local Roads & Streets	1,893,560	49,231	707,898	261,733	1,185,662	37%
257 LOIT Special Distribution	2,181	891	1,164	77,619	1,017	53%
258 Human Rights Federal Grant	151,228	-	2,088	69,205	149,140	1%
264 COVID-19 Response	-	23,750	112,087	-	(112,087)	0%
265 Local Road & Bridge Grant	2,002,656	683	264,169	872	1,738,487	13%
266 MVH Restricted Fund	3,041,394	87,143	1,099,517	1,351,761	1,941,877	36%
273 Morris PAC / Palais Royale Marketing	15,566	83	2,363	307	13,203	15%
274 Morris PAC / Self-Promotion	106,794	229	20,167	11,016	86,627	19%
280 Police Block Grants	51	5	15	11	36	29%
289 HAZMAT	10,238	31	101	74	10,137	1%
291 Indiana River Rescue	92,317	374	53,252	27,519	39,065	58%
292 Police Grants	-	-	-	-	-	0%
294 Regional Police Academy	21,240	139	9,716	1,146	11,524	46%
295 COPS MORE Grant	281,211	717	184,089	1,427	97,122	65%
299 Police Federal Drug Enforcement	6,366	20	588	283	5,778	9%
404 County Option Income Tax	13,904,809	2,086,354	10,453,404	1,774,880	3,451,405	75%
408 Economic Development Income Tax	14,152,487	1,008,149	5,528,148	1,885,466	8,624,339	39%
410 Urban Development Action Grant	30,500	47	8,235	45	22,265	27%
655 Project ReLeaf	456,559	37,698	187,594	38,799	268,965	41%
705 Police K-9 Unit	4	3	9	6	(5)	217%
730 City Cemetery Trust	120	33	107	77	13	89%
731 Bowman Cemetery	5,791	518	1,678	1,805	4,113	29%
754 Industrial Revolving Fund	225,200	7,593	74,154	27,148	151,046	33%
Total Special Revenue Funds	87,809,111	7,652,481	35,077,428	6,724,241	52,731,683	40%
Debt Service Fund						
312 2017 Parks Bond Debt Service	1,156,831	-	(593)	-	1,157,424	0%
350 2018 Fire Station #9 Bond Debt Service	341,231	-	173,866	-	167,365	51%
672 Century Center Energy Conservation Debt Svc	412,296	399	272,495	288,420	139,801	66%
752 South Bend Redevelopment Authority	2,875,000	68	1,437,283	198,915	1,437,717	50%
755 South Bend Building Corporation	2,640,586	15	1,322,636	1,143	1,317,950	50%
756 Smart Streets Debt Service	1,719,500	14	858,805	441	860,695	50%
757 2015 Parks Bond Debt Service	379,756	32,065	160,198	31,849	219,558	42%
760 Eddy Street Commons Debt Service	1,396,625	28	649,625	880	747,000	47%
Total Debt Service Funds	10,921,825	32,590	4,874,316	521,649	6,047,509	45%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Capital Funds						
287	1,956,553	1,629	76,173	12,003	1,880,380	4%
401	30,162	17	85	88	30,077	0%
406	425,543	120	130	1,038	425,413	0%
407	274,433	694	2,119	1,186	272,314	1%
412	501,328	2,667	255,416	8,948	245,912	51%
416	283,933	583	196,507	11,734	87,426	69%
450	15,229	86	4,134	389	11,095	27%
451	3,854	374	1,316	6,398	2,538	34%
453	12,652	1	291	3,003	12,361	2%
471	-	9,767	32,073	30,773	(32,073)	0%
750	4,329,076	3	670	1,884	4,328,406	0%
759	20	0	11	7	9	53%
Total Capital Funds	7,832,783	15,941	568,925	77,449	7,263,858	7%
Enterprise Funds						
288	-	2,614	8,826	461,860	(8,826)	0%
600	1,800,751	97,851	459,675	159,326	1,341,076	26%
601	1,356,448	83,607	405,076	50,743	951,372	30%
610	5,617,150	473,281	2,352,570	464,287	3,264,580	42%
611	1,231,966	225,050	560,563	690	671,403	46%
620	21,384,863	1,492,121	7,738,574	1,598,911	13,646,289	36%
622	3,987,000	342,312	1,822,171	285,129	2,164,829	46%
624	20,000	1,422	4,653	3,937	15,347	23%
625	1,841,486	102,245	512,092	169,792	1,329,394	28%
626	20,000	1,554	5,227	3,754	14,773	26%
629	240,000	3,219	27,494	7,626	212,506	11%
640	670,302	57,699	282,343	58,262	387,959	42%
641	39,368,220	3,001,610	15,640,026	3,409,369	23,728,194	40%
642	8,271,000	20,805	8,410,312	3,342,482	(139,312)	102%
643	120,000	6,134	20,091	14,618	99,909	17%
649	7,833,015	7,789,219	7,791,949	656,878	41,066	99%
653	45,000	987	19,767	8,155	25,234	44%
654	25,000	541	1,722	-	23,278	7%
667	1,041,360	86,092	433,717	-	607,643	42%
670	4,940,073	13,341	1,105,363	329,417	3,834,710	22%
671	10,000	8	1,873	1,098	8,127	19%
Total Enterprise Funds	99,823,634	13,801,712	47,604,083	11,026,333	52,219,551	48%
Internal Service Funds						
222	13,387,866	515,388	2,876,501	690,878	10,511,365	21%
224	258,491	-	71,479	373	187,012	28%
226	4,399,519	249,771	2,741,624	535,433	1,657,895	62%
278	14,152	1,264	4,500	2,711	9,652	32%
279	6,812,291	560,418	2,916,657	676,378	3,895,634	43%
711	16,451,280	1,317,618	6,738,392	1,203,839	9,712,888	41%
713	8,546	939	3,454	519	5,092	40%
714	257,902	26,812	100,619	18,101	157,283	39%
Total Internal Service Funds	41,590,047	2,672,210	15,453,225	3,128,231	26,136,822	37%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Trust & Agency Funds						
701 Fire Pension	4,906,502	-	220	-	4,906,282	0%
702 Police Pension	6,138,180	-	6,561	80	6,131,619	0%
Total Trust & Agency Funds	11,044,682	-	6,781	80	11,037,901	0%
Total City Controlled Funds	330,546,294	26,712,049	114,432,086	23,059,613	216,114,208	35%
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324 TIF - River West Development Area (Airport)	17,448,377	41,636	450,000	(121,882)	16,998,377	3%
422 TIF - West Washington	329,982	1,124	3,993	4,644	325,989	1%
429 TIF - River East Development Area (NE Dev)	2,826,336	8,158	25,829	26,601	2,800,507	1%
430 TIF - Southside Development #1	2,058,569	10,673	136,355	23,439	1,922,214	7%
435 TIF - Douglas Road	-	158	548	541	(548)	0%
436 TIF - River East Residential (NE Res)	5,810,197	1,746	1,661	2,295	5,808,536	0%
Total Tax Increment Financing Funds	28,473,461	63,495	618,385	(64,362)	27,855,076	2%
Redevelopment Funds						
433 Redevelopment General	1,173,775	14,514	70,957	7,541	1,102,818	6%
439 Certified Technology Park	-	12	40	1,653	(40)	0%
452 2018 TIF Park Bond Capital	-	3,835	13,474	22,070	(13,474)	0%
454 Airport Urban Enterprise Zone	8,000	448	1,465	1,043	6,535	18%
Total Redevelopment Funds	1,181,775	18,809	85,935	32,306	1,095,840	7%
Debt Service Funds						
315 Airport 2003 Debt Reserve	20,000	1,150	3,766	2,740	16,234	19%
328 SBCDA 2003 Debt Reserve	40,000	1,922	6,296	4,581	33,704	16%
351 2018 TIF Park Bond Debt Service	12,618	1,130	3,696	2,631	8,922	29%
352 South Shore Double Tracking Debt Service	-	0	11	-	(11)	0%
Total Debt Service Funds	72,618	4,202	13,769	9,952	58,849	19%
Total Redevelopment Commission Funds	29,727,854	86,506	718,089	(22,104)	(631,583)	2%
Grand Total	360,274,148	26,798,555	115,150,176	23,037,509	215,482,624	32%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
City Controlled Funds							
101 General Fund	72,902,340	6,480,236	27,664,605	6,384,807	1,056,763	44,180,971	39%
Special Revenue Funds							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	16,025,507	1,693,132	7,129,808	3,349,718	579,570	8,316,130	48%
202 Motor Vehicle Highway	9,240,175	776,699	3,606,568	928,727	1,115,124	4,518,482	51%
209 Studebaker-Oliver Revitalizing Grants	873,464	6,832	155,824	18,087	638,795	78,845	91%
210 Economic Development State Grants	135,474	14,645	47,293	4,882	70,177	18,003	87%
211 Department of Community Investment (DCI)	3,500,678	316,841	1,194,394	275,316	252,817	2,053,467	41%
212 Dept of Community Investment Grants	5,632,632	118,831	777,283	79,017	2,687,722	2,167,627	62%
216 Police State Seizures	107,000	-	31,753	-	-	75,247	30%
217 Gift, Donation, Bequest	791,067	36,305	200,118	2,332	300,442	290,507	63%
218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
219 Unsafe Building	156,395	37,015	73,261	54,207	8,000	75,134	52%
220 Law Enforcement Continuing Education	395,377	855	78,306	5,254	11,159	305,912	23%
221 Rental Units Regulation	345,826	20,723	73,599	-	-	272,227	21%
227 Loss Recovery	200,000	-	-	10,803	200,000	-	100%
230 Code Enforcement Fund	4,087,695	296,934	1,342,820	-	126,903	2,617,973	36%
249 Public Safety LOIT	8,950,545	928,362	3,647,546	884,338	-	5,302,999	41%
251 Local Roads & Streets	5,797,965	363,533	479,110	129,598	2,426,876	2,891,979	50%
257 LOIT Special Distribution	164,087	7,140	46,159	72,723	117,928	-	100%
258 Human Rights Federal Grant	270,640	20,083	82,625	15,642	37,879	150,136	45%
264 COVID-19 Response	-	-	-	-	-	-	0%
265 Local Road & Bridge Grant	2,974,341	-	95,401	-	893,987	1,984,953	33%
266 MVH Restricted Fund	3,955,650	16,284	65,630	52,900	181,028	3,708,992	6%
273 Morris PAC / Palais Royale Marketing	30,816	-	-	-	10,816	20,000	35%
274 Morris PAC / Self-Promotion	115,000	-	-	-	-	115,000	0%
280 Police Block Grants	-	-	-	-	-	-	0%
289 HAZMAT	10,000	-	-	-	2,404	7,596	24%
291 Indiana River Rescue	95,082	2,017	14,454	7,113	2,326	78,301	18%
292 Police Grants	-	-	-	-	-	-	0%
294 Regional Police Academy	22,500	-	3,057	519	-	19,443	14%
295 COPS MORE Grant	391,226	79,799	237,134	35,649	103,739	50,353	87%
299 Police Federal Drug Enforcement	51,000	-	-	-	-	51,000	0%
404 County Option Income Tax	16,238,244	830,519	5,949,924	316,462	3,096,523	7,191,796	56%
408 Economic Development Income Tax	16,355,699	1,149,512	5,434,407	450,958	4,116,854	6,804,438	58%
410 Urban Development Action Grant	40,000	-	20,000	-	-	20,000	50%
655 Project ReLeaf	433,460	29,071	143,887	11,550	-	289,573	33%
705 Police K-9 Unit	2,020	-	-	-	-	2,020	0%
730 City Cemetery Trust	20,000	-	-	-	-	20,000	0%
731 Bowman Cemetery	-	-	-	-	-	-	0%
754 Industrial Revolving Fund	149,000	1,051	21,908	8,514	-	127,092	15%
Total Special Revenue Funds	97,559,565	6,746,184	30,952,271	6,714,308	16,981,069	49,626,225	49%
Debt Service Fund							
312 2017 Parks Bond Debt Service	1,172,968	-	576,833	-	-	596,136	49%
350 2018 Fire Station #9 Bond Debt Service	341,231	-	173,866	-	-	167,365	51%
672 Century Center Energy Conservation Debt Svc	411,096	-	205,388	-	205,709	-	100%
752 South Bend Redevelopment Authority	2,865,613	358,606	1,594,384	-	-	1,271,229	56%
755 South Bend Building Corporation	2,630,085	-	1,433,563	-	-	1,196,523	55%
756 Smart Streets Debt Service	1,713,044	-	855,884	1,650	-	857,160	50%
757 2015 Parks Bond Debt Service	382,131	-	188,891	-	-	193,240	49%
760 Eddy Street Commons Debt Service	1,391,625	-	648,125	-	-	743,500	47%
Total Debt Service Funds	10,907,793	358,606	5,676,933	1,650	205,709	5,025,153	54%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*	
Capital Funds								
287	Fire Department Capital	3,372,325	567,850	1,170,625	750,755	1,154,325	1,047,375	69%
401	Coveleski Stadium Capital	30,000	1,363	14,353	-	-	15,647	48%
406	Cumulative Capital Development	602,205	93,258	208,502	107,726	219,358	174,346	71%
407	Cumulative Capital Improvement	430,000	20,833	104,169	-	-	325,831	24%
412	Major Moves Construction	1,672,285	23,186	668,703	26,764	285,788	717,794	57%
416	Morris Performing Arts Center Capital	559,983	-	90,471	14,149	335,198	134,314	76%
450	Palais Royale Historic Preservation	69,160	-	34,160	-	-	35,000	49%
451	2018 Fire Station #9 Bond Capital	89,311	932	63,772	529,040	-	25,539	71%
453	2018 Zoo Bond Capital	133,581	22,827	37,430	310,534	-	96,151	28%
471	2017 Parks Bond Capital	8,569,760	185,609	438,133	287,498	3,143,985	4,987,643	42%
750	Equipment/Vehicle Leasing	4,590,138	-	667,730	56,485	-	3,922,408	15%
759	Eddy Street Commons Capital	3,048,122	294,266	822,888	32,513	-	2,225,234	27%
	Total Capital Funds	23,166,870	1,210,124	4,320,935	2,115,464	5,138,654	13,707,282	41%
Enterprise Funds								
288	Emergency Medical Services Operating	1,824,059	-	93,097	653,271	14,275	1,716,687	6%
600	Consolidated Building Fund	2,005,428	154,291	663,831	430,877	246,036	1,095,561	45%
601	Parking Garages	1,659,555	9,395	578,712	103,898	589,270	491,573	70%
610	Solid Waste Operations	6,091,520	662,038	2,452,409	405,396	668,261	2,970,850	51%
611	Solid Waste Capital	1,325,349	146,921	581,687	147,725	292,123	451,539	66%
620	Water Works Operations	23,396,743	1,986,744	8,704,150	1,649,823	880,581	13,812,012	41%
622	Water Works Capital	4,870,047	143,899	394,186	177,117	281,979	4,193,881	14%
624	Water Works Customer Deposit	20,000	1,422	9,880	3,937	-	10,120	49%
625	Water Works Sinking (Debt Service)	1,841,486	745	6,253	1,792	1,487,873	347,360	81%
626	Water Works Bond Reserve	20,000	-	-	9,582	-	20,000	0%
629	Water Works Reserve Operations & Maintenance	40,000	3,219	22,347	7,626	-	17,653	56%
640	Sewer Repair Insurance	742,355	68,853	301,937	58,463	-	440,418	41%
641	Sewage Works Operations	47,716,109	9,726,298	25,679,383	6,176,922	5,013,136	17,023,590	64%
642	Sewage Works Capital	14,079,020	15,705	2,011,748	798,554	4,071,021	7,996,251	43%
643	Sewage Works Reserve Operations & Maintenance	120,000	6,134	42,679	14,618	-	77,321	36%
649	Sewage Sinking (Debt Service)	7,785,015	851,995	854,395	920,698	6,953,721	(23,101)	100%
653	Sewage Debt Service Reserve	-	-	-	-	-	-	0%
654	Sewage Works Customer Deposit	25,000	541	3,399	-	-	21,601	14%
667	Storm Sewer Fund	871,730	-	23,426	28,377	53,294	795,009	9%
670	Century Center Operations	5,035,901	159,130	1,284,121	409,855	49,071	3,702,709	26%
671	Century Center Capital	1,000,000	-	-	-	-	1,000,000	0%
	Total Enterprise Funds	120,469,317	13,937,328	43,707,641	11,998,531	20,600,642	56,161,034	53%
Internal Service Funds								
222	Central Services	13,452,170	503,258	2,792,826	660,563	716,394	9,942,950	26%
224	Central Services Capital	219,685	-	91,826	3,226	112,036	15,824	93%
226	Liability Insurance	5,027,954	60,890	1,127,068	324,023	1,034,226	2,866,661	43%
278	Police Take Home Vehicle	99,087	-	55,722	-	-	43,366	56%
279	IT / Innovation / 311 Call Center	9,617,560	659,154	3,138,368	1,034,761	2,946,096	3,533,096	63%
711	Self-Funded Employee Benefits	18,508,532	827,425	6,225,918	1,408,117	808,142	11,474,472	38%
713	Unemployment Compensation	55,000	8,878	29,062	-	-	25,938	53%
714	Parental Leave Fund	253,846	22,916	62,710	18,524	-	191,136	25%
	Total Internal Service Funds	47,233,834	2,082,521	13,523,499	3,449,215	5,616,894	28,093,443	41%
Trust & Agency Funds								
701	Fire Pension	4,799,311	350,802	1,785,739	364,524	-	3,013,572	37%
702	Police Pension	6,241,405	500,381	2,700,332	627,185	34	3,541,039	43%
	Total Trust & Agency Funds	11,040,716	851,183	4,486,071	991,709	34	6,554,611	41%
	Total City Controlled Funds	383,280,435	31,666,183	130,331,955	31,655,684	49,599,765	203,348,719	47%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*	
Redevelopment Commission Controlled Funds								
Tax Increment Financing Funds								
324	TIF - River West Development Area (Airport)	33,565,976	1,086,298	9,639,871	681,772	11,601,984	12,324,122	63%
422	TIF - West Washington	1,005,665	78,414	112,298	121,832	283,389	609,977	39%
429	TIF - River East Development Area (NE Dev)	9,414,291	68,638	998,345	544,482	4,907,705	3,508,241	63%
430	TIF - Southside Development #1	7,023,556	3,375	93,287	307,505	204,391	6,725,878	4%
435	TIF - Douglas Road	186,425	-	45,083	8,750	66,943	74,400	60%
436	TIF - River East Residential (NE Res)	4,385,000	-	2,131,789	-	1,979,000	274,211	94%
	Total Tax Increment Financing Funds	55,580,913	1,236,724	13,020,672	1,664,341	19,043,412	23,516,829	58%
Redevelopment Funds								
433	Redevelopment General	1,419,136	96,131	789,654	-	242,629	386,853	73%
439	Certified Technology Park	752	-	-	-	752	-	100%
452	2018 TIF Park Bond Capital	4,092,364	237,317	960,867	258,509	602,977	2,528,520	38%
454	Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	Total Redevelopment Funds	5,562,252	333,448	1,750,521	258,509	846,358	2,965,373	47%
Debt Service Funds								
315	Airport 2003 Debt Reserve	20,000	1,150	8,000	2,740	-	12,000	40%
328	SBCDA 2003 Debt Reserve	40,000	1,922	13,375	4,581	-	26,625	33%
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
352	South Shore Double Tracking Debt Service	-	-	-	-	-	-	0%
	Total Debt Service Funds	60,000	3,072	21,375	7,321	-	38,625	36%
	Total Redevelopment Commission Funds	61,203,165	1,573,244	14,792,567	1,930,170	19,889,770	26,520,828	57%
	Grand Total	444,483,600	33,239,427	145,124,522	33,585,854	69,489,535	229,869,547	48%

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

City of South Bend
Revenue by Type Report

Period Ending: May 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Taxes															
Property Taxes															
Civil City	-	-	-	-	-	-	-	-	-	-	-	-	-	50,565,864	0%
TIF Districts	-	102,701	-	-	-	-	-	-	-	-	-	-	102,701	26,916,461	0%
Sub Total	-	102,701	-	-	-	-	-	-	-	-	-	-	102,701	77,482,325	0%
Local Income Tax															
LIT Certified Shares	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	-	-	-	-	-	-	-	5,183,656	12,440,774	42%
LIT for Economic Development	988,824	988,824	988,824	988,824	988,824	-	-	-	-	-	-	-	4,944,120	12,098,890	41%
LIT for Public Safety	730,528	730,528	730,528	730,528	730,528	-	-	-	-	-	-	-	3,652,638	8,766,330	42%
LIT for Redevelopment	731	731	731	731	731	-	-	-	-	-	-	-	3,656	8,775	42%
LIT Additional - Supplemental Distrib	1,036,731	1,036,731	1,036,731	1,036,731	3,314,080	-	-	-	-	-	-	-	7,461,005	3,543,117	211%
Sub Total	3,793,545	3,793,545	3,793,545	3,793,545	6,070,894	-	-	-	-	-	-	-	21,245,075	36,857,886	58%
Total Taxes	3,793,545	3,896,246	3,793,545	3,793,545	6,070,894	-	-	-	-	-	-	-	21,347,775	114,340,211	19%
Intergovernmental Revenue															
St Joseph County (Remitted by)															
Auto Excise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	3,439,354	0%
Commercial Vehicle Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	787,878	0%
Hotel Motel Tax	858,937	-	-	190,750	-	-	-	-	-	-	-	-	1,049,687	1,893,437	55%
Sub Total	858,937	-	-	190,750	-	-	-	-	-	-	-	-	1,049,687	6,120,669	17%
State Shared Revenue															
Liquor Excise Tax	39,287	-	-	-	-	-	-	-	-	-	-	-	39,287	80,000	49%
Liquor Gallonage Tax	61,914	-	-	57,367	-	-	-	-	-	-	-	-	119,281	221,063	54%
Cigarette Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	306,642	0%
Gasoline Tax	492,927	477,174	544,164	533,667	-	-	-	-	-	-	-	-	2,047,932	5,621,962	36%
Wheel Tax	136,698	99,161	161,048	204,189	171,236	-	-	-	-	-	-	-	772,332	2,000,000	39%
Riverboat Gaming	-	-	-	-	-	-	-	-	-	-	-	-	-	599,000	0%
State Pension Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-	11,017,752	0%
Sub Total	730,825	576,335	705,212	795,223	171,236	-	-	-	-	-	-	-	2,978,831	19,846,419	15%
Grants															
Federal Grants	339,419	120,348	171,959	285,146	106,181	-	-	-	-	-	-	-	1,023,053	9,763,454	10%
State Grants	-	48,960	21,227	9,122	23,816	-	-	-	-	-	-	-	103,126	732,933	14%
Sub Total	339,419	169,309	193,186	294,268	129,997	-	-	-	-	-	-	-	1,126,179	10,496,387	11%
Other Intergovernmental															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	12,500	-	648,098	23,750	-	-	-	-	-	-	-	684,348	660,598	104%
Federal Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
State Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Sub Total	-	42,500	-	648,098	23,750	-	-	-	-	-	-	-	714,348	725,598	98%
Total Intergovernmental Revenue	1,929,181	788,143	898,398	1,928,339	324,983	-	-	-	-	-	-	-	5,869,045	37,189,073	16%
Licenses & Permits															
Business															
Business Licenses	25,398	26,516	18,111	6,848	3,569	-	-	-	-	-	-	-	80,441	105,700	76%
Taxi Cab Licensing	65	-	55	610	60	-	-	-	-	-	-	-	790	4,440	18%
Sub Total	25,463	26,516	18,166	7,458	3,629	-	-	-	-	-	-	-	81,231	110,140	74%
Nonbusiness															
Lawn Parking	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Engineering	5,090	20,062	34,060	1,425	425	-	-	-	-	-	-	-	61,062	127,000	48%
Right-of-Way Closures	50	200	325	150	50	-	-	-	-	-	-	-	775	3,000	26%
Fire Dept-Building Plan Review	1,455	2,991	1,341	238	779	-	-	-	-	-	-	-	6,804	24,000	28%
Building Department	87,661	83,680	108,095	75,453	95,457	-	-	-	-	-	-	-	450,345	1,772,550	25%
SBARC - Pet Licenses	2,320	3,580	3,090	810	2,095	-	-	-	-	-	-	-	11,895	31,200	38%
Sub Total	96,576	110,513	146,911	78,076	98,806	-	-	-	-	-	-	-	530,881	1,967,750	27%
Total Licenses & Permits	122,039	137,029	165,076	85,533	102,435	-	-	-	-	-	-	-	612,112	2,077,890	29%

City of South Bend
Revenue by Type Report

Period Ending: May 31, 2020

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	100	100	100	-	-	-	-	-	-	-	-	-	300	4,100	7%
Copies of Public Records	-	-	-	-	-	-	-	-	-	-	-	-	-	1,205	0%
Blueprints/Copies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Historic Preserv Certificate of Approval	100	60	180	280	180	-	-	-	-	-	-	-	800	2,000	40%
IT Services	73,046	38,750	-	-	-	-	-	-	-	-	-	-	111,796	111,796	100%
Sub Total	73,246	38,910	280	280	180	-	-	-	-	-	-	-	112,896	119,101	95%
Public Safety															
Accident Report Copies	7,303	6,040	5,632	1,298	6,089	-	-	-	-	-	-	-	26,363	84,000	31%
Gun Permit Applications	4,804	3,514	6,959	2,545	2,940	-	-	-	-	-	-	-	20,762	40,000	52%
Traffic Signal Maintenance	15,314	10,198	23,739	5,116	-	-	-	-	-	-	-	-	54,366	224,670	24%
ND Special Event Coverage	-	-	4,878	44,698	-	-	-	-	-	-	-	-	49,577	150,000	33%
Regional Academy Tuition	4,850	3,850	550	-	-	-	-	-	-	-	-	-	9,250	20,000	46%
River Rescue School Tuition	13,000	39,000	3,250	(3,250)	-	-	-	-	-	-	-	-	52,000	90,000	58%
Fire Training Center Tuition	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Emergency Medical Service	256,159	223,622	319,726	340,414	463,595	-	-	-	-	-	-	-	1,603,516	3,000,000	53%
Medicaid Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	443,000	0%
EMS for County	-	-	-	-	-	-	-	-	-	-	-	-	-	1,801,814	0%
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Crime Lab Services	-	-	363	563	-	-	-	-	-	-	-	-	925	-	NA
EMS Late Payment Interest	2,706	-	3,920	-	3,420	-	-	-	-	-	-	-	10,046	-	NA
Misc Revenue	-	-	71,436	-	-	-	-	-	-	-	-	-	71,436	71,936	99%
Sub Total	304,136	286,224	440,453	391,383	476,044	-	-	-	-	-	-	-	1,898,240	5,985,420	32%
Highways & Streets															
Sale of Signs/Materials	261	-	-	7,988	-	-	-	-	-	-	-	-	8,249	5,000	165%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Sub Total	261	-	-	7,988	-	-	-	-	-	-	-	-	8,249	8,000	103%
Culture & Recreation															
Morris Performing Arts Center	82,073	71,606	25,330	3	14,850	-	-	-	-	-	-	-	193,862	1,364,000	14%
Palais Royale Ballroom	23,900	15,696	10,347	-	700	-	-	-	-	-	-	-	50,643	244,572	21%
Parks & Recreation	282,751	187,373	102,857	8,107	103,685	-	-	-	-	-	-	-	684,773	3,036,794	23%
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Century Center	186,773	155,640	52,430	-	5,417	-	-	-	-	-	-	-	400,259	3,456,449	12%
Sub Total	575,497	430,315	190,964	8,110	124,652	-	-	-	-	-	-	-	1,329,537	8,131,815	16%
Health - Animal Care & Control															
Pet Impound Reclaim Fee	255	295	840	365	655	-	-	-	-	-	-	-	2,410	6,300	38%
Pet Adoption Fees	2,694	2,556	2,060	1,460	1,750	-	-	-	-	-	-	-	10,520	32,000	33%
Pick Up Fees	-	40	-	-	100	-	-	-	-	-	-	-	140	550	25%
Pet Micro Chipping	320	160	360	270	160	-	-	-	-	-	-	-	1,270	3,325	38%
Vet Expenses	410	195	265	355	130	-	-	-	-	-	-	-	1,355	2,025	67%
Pet Euthanasia	-	-	-	-	60	-	-	-	-	-	-	-	60	-	NA
Animal Surrenders	500	600	360	280	240	-	-	-	-	-	-	-	1,980	8,000	25%
Cremation	188	105	230	360	293	-	-	-	-	-	-	-	1,176	525	224%
Rabies Specimin Prep	-	-	-	60	150	-	-	-	-	-	-	-	210	525	40%
Sub Total	4,367	3,951	4,115	3,150	3,538	-	-	-	-	-	-	-	19,121	53,250	36%

City of South Bend
Revenue by Type Report

Period Ending: May 31, 2020

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	10,948	11,250	80,000	4,891	13,000	-	-	-	-	-	-	-	120,089	247,070	49%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	59,878	49,227	142,172	61,936	81,984	-	-	-	-	-	-	-	395,197	1,281,877	31%
Parking-Century Center	12,657	14,928	5,922	-	-	-	-	-	-	-	-	-	33,507	133,871	25%
Central Services-Internal Customers	575,890	505,683	591,578	521,394	475,611	-	-	-	-	-	-	-	2,670,156	7,691,764	35%
Central Services-External Customers	34,327	34,900	32,591	-	28,162	-	-	-	-	-	-	-	129,979	613,169	21%
Employee & Employer Assessments	1,354,095	1,346,625	1,339,723	1,341,067	1,334,880	-	-	-	-	-	-	-	6,716,389	16,259,748	41%
Sub Total	2,047,795	1,962,612	2,191,986	1,929,287	1,933,637	-	-	-	-	-	-	-	10,065,317	26,262,499	38%
Sanitation															
Trash Collection/Residential	370,818	370,369	369,898	370,830	372,215	-	-	-	-	-	-	-	1,854,130	4,600,500	40%
Trash Collection/Recycling	-	(2)	-	-	-	-	-	-	-	-	-	-	(2)	-	NA
Trash Collection/Commercial	8,002	8,083	8,041	7,988	7,965	-	-	-	-	-	-	-	40,079	90,000	45%
Trash Collection/Apt 2 Units	3,743	3,752	3,709	3,737	3,684	-	-	-	-	-	-	-	18,624	42,300	44%
Trash Collection/Apt 3 Units	1,740	1,626	1,646	1,605	1,626	-	-	-	-	-	-	-	8,243	21,100	39%
Trash Collection/Apt 4 Units	2,084	2,028	2,026	2,051	1,996	-	-	-	-	-	-	-	10,185	25,100	41%
Trash Collection/Seniors	27,738	27,747	27,768	27,646	27,646	-	-	-	-	-	-	-	138,544	362,000	38%
Trash Collection/Special Pickup	2,580	1,730	2,720	3,440	2,600	-	-	-	-	-	-	-	13,070	32,000	41%
Trash Collection/Yard Waste Pickup	246	142	60	40	-	-	-	-	-	-	-	-	488	250	195%
Trash Collection/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Misc Service Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	0%
Misc/Additional Trash Totes	15,864	16,087	16,173	16,386	17,124	-	-	-	-	-	-	-	81,633	162,000	50%
Misc/Return Trip Customer Error	490	230	420	710	1,010	-	-	-	-	-	-	-	2,860	5,000	57%
Misc/Contamination Fee	30	-	-	-	-	-	-	-	-	-	-	-	30	500	6%
Misc/Tote Replacement Fee	550	250	150	500	400	-	-	-	-	-	-	-	1,850	4,000	46%
Misc/Trash Start Fee	4,090	3,770	4,030	4,430	3,270	-	-	-	-	-	-	-	19,590	3,500	560%
Misc/Yard Waste Totes	(2)	-	70	31,012	32,374	-	-	-	-	-	-	-	63,454	240,000	26%
Sub Total	437,973	435,811	436,709	470,374	471,910	-	-	-	-	-	-	-	2,252,778	5,604,450	40%
Utilities - Water															
Metered Sales/Residential	640,195	632,757	624,053	648,405	624,755	-	-	-	-	-	-	-	3,170,165	8,218,425	39%
Metered Sales/Commercial	196,835	194,039	192,981	175,367	166,823	-	-	-	-	-	-	-	926,044	2,536,515	37%
Metered Sales/Industrial	34,248	36,538	36,493	30,643	29,126	-	-	-	-	-	-	-	167,049	485,540	34%
Metered Sales/Multi Family	109,572	104,030	103,249	102,859	102,058	-	-	-	-	-	-	-	521,768	1,275,551	41%
Bulk Sales/Olive St	58	116	319	990	406	-	-	-	-	-	-	-	1,889	10,000	19%
Metered Sales/Institution	10,799	10,711	12,602	10,808	10,229	-	-	-	-	-	-	-	55,149	131,355	42%
Public Fire Protection	211,805	211,948	211,501	212,024	212,226	-	-	-	-	-	-	-	1,059,505	2,553,185	41%
Private Fire Protection	40,282	40,383	39,765	40,230	40,123	-	-	-	-	-	-	-	200,782	412,005	49%
Sales to Public Authorities	31,123	33,400	33,182	28,971	27,516	-	-	-	-	-	-	-	154,193	282,805	55%
Irrigation Sales	(13)	363	-	465	62	-	-	-	-	-	-	-	877	1,354,840	0%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	187,000	0%
Other Water/Misc Service	40,977	44,131	28,924	19,140	16,712	-	-	-	-	-	-	-	149,884	665,000	23%
Backflow Prevention Insp.	9,675	19,100	13,300	8,125	-	-	-	-	-	-	-	-	50,200	156,500	32%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	1,350	1,350	1,350	1,350	1,350	-	-	-	-	-	-	-	6,749	16,200	42%
Revenue From Cut Off Fees	1,200	525	225	704	150	-	-	-	-	-	-	-	2,804	5,000	56%
Penalties (Forfeit Disc.)	9,060	5,101	5,532	750	(5)	-	-	-	-	-	-	-	20,438	88,000	23%
Water Leak Insurance	86,428	86,331	86,242	86,357	86,523	-	-	-	-	-	-	-	431,882	1,041,115	41%
System Development Fee	159,458	4,703	11,543	3,428	14,543	-	-	-	-	-	-	-	193,674	100,000	194%
Sub Total	1,583,051	1,425,526	1,401,261	1,370,616	1,332,597	-	-	-	-	-	-	-	7,113,050	19,519,036	36%

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	1,667,950	1,661,580	1,651,882	1,674,139	1,696,431	-	-	-	-	-	-	-	8,351,981	20,090,913	42%
Metered Sales/Commercial	561,885	604,549	600,579	532,260	506,000	-	-	-	-	-	-	-	2,805,273	7,433,770	38%
Metered Sales/Industrial	428,152	405,903	412,913	409,225	346,027	-	-	-	-	-	-	-	2,002,219	5,300,000	38%
Metered Sales/Multi Family	263,450	261,767	259,238	263,995	263,849	-	-	-	-	-	-	-	1,312,299	3,093,020	42%
Metered Sales/Institution	26,323	26,257	30,378	26,009	19,055	-	-	-	-	-	-	-	128,022	294,000	44%
Sales to Public Authority	76,739	81,234	82,247	71,558	65,286	-	-	-	-	-	-	-	377,064	1,103,480	34%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	198,515	0%
Whisl Meter/New Carlisle	27,502	28,446	30,880	25,605	27,193	-	-	-	-	-	-	-	139,625	250,875	56%
Penalties (Forfeit Disc.)	60,641	41,563	36,695	5,127	(24)	-	-	-	-	-	-	-	144,002	551,344	26%
Dumping Fees	1,496	630	-	3,159	3,378	-	-	-	-	-	-	-	8,663	22,116	39%
Organic Resources	2,558	26,590	2,087	14,497	4,862	-	-	-	-	-	-	-	50,594	61,000	83%
Laboratory Service Fees	-	-	-	-	1,000	-	-	-	-	-	-	-	1,000	1,500	67%
Discharge Permit Fees	500	1,000	-	-	-	-	-	-	-	-	-	-	1,500	5,500	27%
System Development Fee	387,468	11,336	30,915	7,057	3,286	-	-	-	-	-	-	-	440,062	300,000	147%
Sewer Repair Insurance	47,819	47,759	47,732	47,773	47,874	-	-	-	-	-	-	-	238,958	579,500	41%
Sewer Repair Deductible	7,127	6,576	6,726	7,743	7,427	-	-	-	-	-	-	-	35,600	65,605	54%
Misc Revenues	2,575	-	-	-	-	-	-	-	-	-	-	-	2,575	198,000	1%
Interfund Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	23,644	0%
Storm Water Fees	87,623	86,787	86,767	85,636	85,647	-	-	-	-	-	-	-	432,461	1,034,160	42%
Storm Water Fees/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	7,200	0%
Organic Resources-Mulch/Compost	1,738	605	1,954	300	11,643	-	-	-	-	-	-	-	16,240	53,000	31%
Clean Air/ReLeaf	37,177	37,133	37,085	37,129	37,210	-	-	-	-	-	-	-	185,734	451,610	41%
Clean Air/ReLeaf/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	3,688,722	3,329,716	3,318,078	3,211,211	3,126,143	-	-	-	-	-	-	-	16,673,870	41,118,752	41%
Total Charges for Services	8,715,047	7,913,066	7,983,845	7,392,400	7,468,700	-	-	-	-	-	-	-	39,473,058	106,802,323	37%

Fines, Forfeitures, & Fees															
General															
Ordinance Violation	1,835	310	400	200	-	-	-	-	-	-	-	-	2,745	8,000	34%
Bad Checks Fines	-	-	60	-	-	-	-	-	-	-	-	-	60	725	8%
Credit Reports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Court Fees	1,429	-	-	-	-	-	-	-	-	-	-	-	1,429	10,000	14%
Plan Commission Application Fee	2,800	1,600	1,800	500	500	-	-	-	-	-	-	-	7,200	10,000	72%
Zoning Appeals Application Fee	1,250	1,625	1,675	600	-	-	-	-	-	-	-	-	5,150	10,000	52%
Zoning Admin Fees	50	1,000	1,250	600	400	-	-	-	-	-	-	-	3,300	10,000	33%
Zoning Admin Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Econ Dev-CDBG Loan Late Fees	-	10	-	-	-	-	-	-	-	-	-	-	10	-	NA
Econ Develop-Job Target Penalty	354,660	-	-	-	-	-	-	-	-	-	-	-	354,660	354,660	100%
Sub Total	362,024	4,545	5,185	1,900	900	-	-	-	-	-	-	-	374,554	413,385	91%
Code Enforcement															
Vacant Bldg Registration	300	300	-	-	-	-	-	-	-	-	-	-	600	12,900	5%
Rental Unit Safety Fees	1,350	2,250	1,350	-	1,000	-	-	-	-	-	-	-	5,950	100,000	6%
Towing & Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sale of Abandoned Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Demolition & Boarding	759	1,387	19,189	328	1,745	-	-	-	-	-	-	-	23,408	98,200	24%
Collections	38	15	523	787	1,539	-	-	-	-	-	-	-	2,902	3,600	81%
Environmental Violations	11,488	4,939	9,514	4,335	10,537	-	-	-	-	-	-	-	40,813	131,000	31%
Ordinance Violation	4,403	4,615	1,330	1,000	750	-	-	-	-	-	-	-	12,098	48,400	25%
Animal Ordinance Violation	200	-	50	-	10,375	-	-	-	-	-	-	-	10,625	-	NA
Forfeitures-Civil Penalties	2,093	14,410	4,121	-	5,538	-	-	-	-	-	-	-	26,161	121,000	22%
Sub Total	20,631	27,915	36,078	6,450	31,483	-	-	-	-	-	-	-	122,557	515,100	24%

City of South Bend
Revenue by Type Report

Period Ending: May 31, 2020

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	2,123	2,125	1,260	740	460	-	-	-	-	-	-	-	6,708	61,900	11%
Public Safety															
False Alarms Fine	13,618	7,879	4,926	6,028	6,894	-	-	-	-	-	-	-	39,344	100,000	39%
Noise Ordinance	38	-	20	-	-	-	-	-	-	-	-	-	58	1,000	6%
Curfew Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	200	0%
Chronic Problem Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Impound Towing Fees	587	504	896	369	530	-	-	-	-	-	-	-	2,886	10,000	29%
Sub Total	14,243	8,383	5,842	6,396	7,424	-	-	-	-	-	-	-	42,287	111,200	38%
Total Fines, Forfeitures, & Fees	399,020	42,968	48,365	15,486	40,267	-	-	-	-	-	-	-	546,106	1,101,585	50%
Other Income															
Miscellaneous Revenue															
Miscellaneous Revenue	12,880	40,636	76,145	261,693	3,471	-	-	-	-	-	-	-	394,825	708,840	56%
Sale of Scrap Metal	5,723	1,175	195	809	2,482	-	-	-	-	-	-	-	10,383	29,442	35%
Bond Interest Rebate	-	-	-	49,487	-	-	-	-	-	-	-	-	49,487	95,720	52%
Bosch Principal Income	17,085	-	-	-	-	-	-	-	-	-	-	-	17,085	69,632	25%
Bosch Interest Income IDFA	917	-	-	-	-	-	-	-	-	-	-	-	917	2,379	39%
CDBG Loans/Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
CDBG Loans/Interest on Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
CDBG Loans/Invest Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Origination Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Loan Servicing Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Sub Total	36,606	41,811	76,340	311,989	5,953	-	-	-	-	-	-	-	472,699	936,013	51%
Bank Account Interest	(645,793)	359,545	523,865	364,147	264,956	-	-	-	-	-	-	-	866,718	3,161,580	27%
Rental of Property	12,678	-	5,416	-	-	-	-	-	-	-	-	-	18,094	110,450	16%
Donations	708,412	40,057	4,926	404,319	358,088	-	-	-	-	-	-	-	1,515,801	4,293,743	35%
3rd Party Revenue															
Cable TV Franchise Fees	-	171,894	-	-	171,245	-	-	-	-	-	-	-	343,139	720,000	48%
AT&T Franchise Fees	45,930	-	43,499	43,844	-	-	-	-	-	-	-	-	133,273	210,000	63%
Sub Total	45,930	171,894	43,499	43,844	171,245	-	-	-	-	-	-	-	476,412	930,000	51%
Total Other Income	157,833	613,306	654,046	1,124,299	800,241	-	-	-	-	-	-	-	3,349,724	9,431,786	36%
Reimbursements															
Outside															
Miscellaneous Reimbursements	49,280	246,951	482,725	39,039	41,267	-	-	-	-	-	-	-	859,261	377,765	227%
Insurance Claim	1,130,210	-	-	-	-	-	-	-	-	-	-	-	1,130,210	1,170,210	97%
IT Services	8,391	1,598	3,049	3,498	2,697	-	-	-	-	-	-	-	19,233	32,690	59%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	6,800	0%
Energy Rebates	-	-	166,713	-	-	-	-	-	-	-	-	-	166,713	-	NA
Repair Reimbursement	228	392	2,607	5,604	1,862	-	-	-	-	-	-	-	10,693	-	NA
Salary/Overtime Reimb	4,533	5,694	270,961	-	15,479	-	-	-	-	-	-	-	296,666	387,000	77%
Diesel Tax Rebate	3,384	-	7,921	3,267	-	-	-	-	-	-	-	-	14,571	50,000	29%
Pharmacy Rebates	-	88,768	-	-	-	-	-	-	-	-	-	-	88,768	375,000	24%
Beck's Lake Reimbursement	-	20,820	-	-	-	-	-	-	-	-	-	-	20,820	-	NA
EPA Professional Services	275,000	-	-	-	-	-	-	-	-	-	-	-	275,000	275,000	100%
Sub Total	1,471,025	364,221	933,975	51,408	61,305	-	-	-	-	-	-	-	2,881,935	2,674,465	108%
Departmental															
Electric Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	4,240,365	0%
Natural Gas Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	629,885	0%
Sewer Cut/Repair for Water Works	-	-	-	-	-	-	-	-	-	-	-	-	-	45,642	0%
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	4,915,892	0%
Total Reimbursements	1,471,025	364,221	933,975	51,408	61,305	-	-	-	-	-	-	-	2,881,935	7,590,357	38%

City of South Bend
Revenue by Type Report

Period Ending: May 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Other Sources															
Asset Disposal															
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	0%
Sale of Property Held for Resale	6	-	20,000	-	-	-	-	-	-	-	-	-	20,006	-	NA
Other Damage Reimbursement	-	-	3,560	-	-	-	-	-	-	-	-	-	3,560	-	NA
Vehicle Damage Reimb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimb	-	-	-	605	-	-	-	-	-	-	-	-	605	10,000	6%
Sub Total	6	-	23,560	605	-	-	-	-	-	-	-	-	24,172	35,000	69%
Interfund Transfers & Fixed Cost Allocations															
Interfund Transfers In	6,012,801	9,629,319	2,312,934	1,839,924	9,673,675	-	-	-	-	-	-	-	29,468,653	49,545,978	59%
PILOT	518,478	518,483	518,483	518,483	518,483	-	-	-	-	-	-	-	2,592,410	6,221,791	42%
Administration Cost Allocation	585,785	585,802	585,802	585,802	585,802	-	-	-	-	-	-	-	2,928,993	7,029,607	42%
IT Cost Allocation	554,735	554,745	554,745	554,745	554,745	-	-	-	-	-	-	-	2,773,715	6,656,930	42%
Liability Insurance Allocation	242,853	242,877	242,877	242,877	242,877	-	-	-	-	-	-	-	1,214,361	2,914,500	42%
Payroll Cost Allocation	208,369	208,391	208,391	208,391	201,980	-	-	-	-	-	-	-	1,035,522	2,540,788	41%
Facilities Management Allocation	10,163	10,180	10,180	10,180	10,180	-	-	-	-	-	-	-	50,883	122,143	42%
Utility Customer Service Mgmt Allocatio	141,404	141,398	141,398	141,398	141,398	-	-	-	-	-	-	-	706,996	1,696,782	42%
Sub Total	8,274,588	11,891,195	4,574,810	4,101,800	11,929,140	-	-	-	-	-	-	-	40,771,533	76,728,519	53%
Issuance of Debt															
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	4,329,076	0%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	4,329,076	0%
Refunds															
Refunds	-	-	-	-	347	-	-	-	-	-	-	-	347	-	NA
Specific Stop Loss	1,195	-	-	-	-	-	-	-	-	-	-	-	1,195	10,000	12%
Sub Total	1,195	-	-	-	347	-	-	-	-	-	-	-	1,542	10,000	15%
Other															
Interfund Loan - Principal Income	10,000	202,535	-	10,000	-	-	-	-	-	-	-	-	222,535	549,383	41%
Interfund Loan - Interest Income	-	44,129	-	-	-	-	-	-	-	-	-	-	44,129	83,945	53%
Other Loan - Principal Income	3,795	761	609	1,101	243	-	-	-	-	-	-	-	6,509	5,000	130%
Sub Total	13,795	247,425	609	11,101	243	-	-	-	-	-	-	-	273,173	638,328	43%
Total Other Sources	8,289,585	12,138,620	4,598,978	4,113,506	11,929,730	-	-	-	-	-	-	-	41,070,420	81,740,923	50%
Revenue Total	24,877,275	25,893,600	19,076,229	18,504,517	26,798,555	-	-	-	-	-	-	-	115,150,176	360,274,148	32%

City of South Bend
Expenditures by Activity

Period Ending: May 31, 2020

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	184,656	59,236	86,934	66,069	106,171	-	-	-	-	-	-	-	503,067	1,117,529	45%
Community Initiatives	101	-	8,352	14,288	14,500	20,680	-	-	-	-	-	-	-	57,821	703,488	8%
Clerk	101	36,422	41,812	35,313	31,320	46,475	-	-	-	-	-	-	-	191,342	571,490	33%
Common Council	101	27,570	50,454	28,108	33,942	32,382	-	-	-	-	-	-	-	172,456	730,055	24%
General City	101	-	-	43,000	1,921	-	-	-	-	-	-	-	-	44,921	43,000	104%
Controller' Office	101	172,550	183,986	178,510	167,264	226,374	-	-	-	-	-	-	-	928,684	2,278,109	41%
Human Resources	101	46,905	47,188	47,232	47,709	64,695	-	-	-	-	-	-	-	253,729	617,286	41%
Diversity & Inclusion	101	1,573	9,651	10,922	17,740	31,011	-	-	-	-	-	-	-	70,898	508,776	14%
Legal	101	90,519	92,286	92,766	92,026	135,830	-	-	-	-	-	-	-	503,428	1,405,880	36%
Sub Total		560,194	492,967	537,075	472,490	663,619	-	-	-	-	-	-	-	2,726,345	7,975,613	34%
Public Works																
Engineering	101	226,006	225,942	201,511	204,343	272,441	-	-	-	-	-	-	-	1,130,243	3,405,513	33%
Streets	101	-	-	500,000	-	-	-	-	-	-	-	-	-	500,000	500,000	100%
Office of Sustainability	101	33,299	14,660	21,202	12,900	37,555	-	-	-	-	-	-	-	119,616	479,036	25%
AmeriCorps Grant Program	101	32,301	27,720	24,615	23,459	33,178	-	-	-	-	-	-	-	141,273	453,453	31%
Sub Total		291,606	268,322	747,328	240,702	343,174	-	-	-	-	-	-	-	1,891,132	4,838,002	39%
Public Safety																
Police	101	2,145,864	2,331,503	2,129,607	2,041,967	2,759,363	-	-	-	-	-	-	-	11,408,304	30,302,621	38%
Crime Lab	101	41,404	40,329	42,146	44,017	61,096	-	-	-	-	-	-	-	228,992	631,268	36%
Fire	101	2,092,008	1,983,381	1,945,732	1,829,009	2,496,699	-	-	-	-	-	-	-	10,346,830	25,929,815	40%
EMS	101	35,607	66,320	48,207	35,930	31,609	-	-	-	-	-	-	-	217,674	856,718	25%
Fire Training Center	101	1,489	3,519	805	1,664	275	-	-	-	-	-	-	-	7,752	148,000	5%
Sub Total		4,316,372	4,425,053	4,166,498	3,952,587	5,349,041	-	-	-	-	-	-	-	22,209,552	57,868,422	38%
Arts & Culture																
Morris PAC	101	94,049	91,241	254,375	88,137	81,133	-	-	-	-	-	-	-	608,935	1,503,719	40%
Palais Royale	101	23,098	22,312	19,844	35,685	20,345	-	-	-	-	-	-	-	121,284	400,782	30%
Sub Total		117,147	113,553	274,219	123,822	101,478	-	-	-	-	-	-	-	730,219	1,904,501	38%
Human Rights																
Human Rights	101	20,302	22,305	21,531	20,295	22,924	-	-	-	-	-	-	-	107,357	315,802	34%
Sub Total		20,302	22,305	21,531	20,295	22,924	-	-	-	-	-	-	-	107,357	315,802	34%
Total General Fund		5,305,622	5,322,199	5,746,652	4,809,896	6,480,236	-	-	-	-	-	-	-	27,664,605	72,902,340	38%
Venues, Parks & Arts																
Parks & Recreation																
Park Administration	201	120,427	125,827	118,951	118,312	139,201	-	-	-	-	-	-	-	622,718	1,514,548	41%
Park Maintenance	201	674,529	480,987	574,864	579,589	584,527	-	-	-	-	-	-	-	2,894,496	6,928,436	42%
Golf Courses	201	65,738	81,806	134,279	71,160	194,931	-	-	-	-	-	-	-	547,913	1,551,873	35%
Recreation	201	268,100	206,486	227,179	159,384	293,735	-	-	-	-	-	-	-	1,154,884	3,185,143	36%
Marketing & Events	201	63,031	77,576	85,530	64,398	100,888	-	-	-	-	-	-	-	391,423	1,277,387	31%
Park Projects & Capital	201	492,148	170,938	115,484	9,954	29,849	-	-	-	-	-	-	-	818,373	868,120	94%
Potawatomi Zoo	201	350,000	-	-	-	350,000	-	-	-	-	-	-	-	700,000	700,000	100%
Park Debt	201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Morris Palais Marketing	273	-	-	-	-	-	-	-	-	-	-	-	-	-	30,816	0%
Morris PAC Self-Promotion	274	-	-	-	-	-	-	-	-	-	-	-	-	-	115,000	0%
Coveleski Stadium Capital	401	-	-	12,990	-	1,363	-	-	-	-	-	-	-	14,353	30,000	48%
Morris PAC Improvement	416	81,282	9,189	-	-	-	-	-	-	-	-	-	-	90,471	559,983	16%
Palais Historic Preservation	450	34,160	-	-	-	-	-	-	-	-	-	-	-	34,160	69,160	49%
City Cemetery	730	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
Bowman Cemetery	731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		2,149,414	1,152,810	1,269,276	1,002,796	1,694,495	-	-	-	-	-	-	-	7,268,792	16,850,466	43%

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Parking Garages																
Parking Enforcement	601	9,147	2,655	36,982	3,365	373	-	-	-	-	-	-	-	52,523	81,470	64%
Parking General Operations	601	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Main Street Garage	601	39,674	15,054	20,949	15,427	3,161	-	-	-	-	-	-	-	94,265	494,234	19%
Leighton Plaza Garage	601	191,290	17,566	27,044	20,772	3,642	-	-	-	-	-	-	-	260,314	605,358	43%
Wayne Street Garage	601	126,664	16,076	13,447	10,528	2,219	-	-	-	-	-	-	-	168,934	467,493	36%
Eddy St Commons Garage	601	1,499	390	(0)	788	-	-	-	-	-	-	-	-	2,676	11,000	24%
Sub Total		368,273	51,742	98,423	50,880	9,395	-	-	-	-	-	-	-	578,712	1,659,555	35%
Century Center																
Century Center Operations	670	318,926	305,738	253,129	247,198	159,130	-	-	-	-	-	-	-	1,284,121	5,035,901	25%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	0%
Century Center Energy Saving	672	-	-	-	205,388	-	-	-	-	-	-	-	-	205,388	411,096	50%
Sub Total		318,926	305,738	253,129	452,586	159,130	-	-	-	-	-	-	-	1,489,509	6,446,997	23%
Total Venues, Parks & Arts		2,836,613	1,510,289	1,620,828	1,506,262	1,863,020	-	-	-	-	-	-	-	9,337,012	24,957,018	37%

Public Safety																
Police Department																
Police Seizures	216	-	-	31,753	-	-	-	-	-	-	-	-	-	31,753	107,000	30%
Curfew Violations	218	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Law Enforcement Education	220	39,505	15,892	16,659	5,394	855	-	-	-	-	-	-	-	78,306	395,377	20%
Public Safety LOIT - Police	249	367,320	364,899	382,289	323,519	462,281	-	-	-	-	-	-	-	1,900,309	4,619,658	41%
Police Take Home Vehicle	278	-	683	54,724	315	-	-	-	-	-	-	-	-	55,722	99,087	56%
Police Block Grant	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Grants	292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Academy	294	-	371	2,056	630	-	-	-	-	-	-	-	-	3,057	22,500	14%
COPS More Grants	295	145,200	9,035	2,800	300	79,799	-	-	-	-	-	-	-	237,134	391,226	61%
Drug Enforcement	299	-	-	-	-	-	-	-	-	-	-	-	-	-	51,000	0%
K-9 Unit	705	-	-	-	-	-	-	-	-	-	-	-	-	-	2,020	0%
Sub Total		552,025	390,880	490,281	330,158	542,935	-	-	-	-	-	-	-	2,306,279	5,688,868	41%
Fire Department																
Public Safety LOIT - Fire	249	316,331	312,364	326,929	325,533	466,081	-	-	-	-	-	-	-	1,747,238	4,330,887	40%
Fire Department Capital	287	405,741	78,336	118,698	-	567,850	-	-	-	-	-	-	-	1,170,625	3,372,325	35%
EMS Operating Fund	288	12,128	26,828	(480)	54,622	-	-	-	-	-	-	-	-	93,097	1,824,059	5%
Hazmat	289	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
River Rescue	291	446	4,201	4,042	3,748	2,017	-	-	-	-	-	-	-	14,454	95,082	15%
Sub Total		734,646	421,728	449,188	383,903	1,035,949	-	-	-	-	-	-	-	3,025,415	9,632,353	31%
Total Public Safety		1,286,671	812,608	939,470	714,062	1,578,884	-	-	-	-	-	-	-	5,331,694	15,321,221	35%

Public Works																
Streets																
Motor Vehicle Highway	202	884,407	704,175	683,676	557,610	776,699	-	-	-	-	-	-	-	3,606,568	9,240,175	39%
Local Roads & Streets	251	22,964	56,996	11,347	24,270	363,533	-	-	-	-	-	-	-	479,110	5,797,965	8%
LOIT 2016 Special Distribution	257	32,338	6,681	-	-	7,140	-	-	-	-	-	-	-	46,159	164,087	28%
Local Road & Bridge Grant	265	80,354	-	15,047	-	-	-	-	-	-	-	-	-	95,401	2,974,341	3%
MVH Restricted Fund	266	5,161	17	18,970	25,197	16,284	-	-	-	-	-	-	-	65,630	3,955,650	2%
Major Moves	412	11,933	743	627,146	5,696	23,186	-	-	-	-	-	-	-	668,703	1,672,285	40%
Project ReLeaf	655	28,761	28,704	28,678	28,673	29,071	-	-	-	-	-	-	-	143,887	433,460	33%
Sub Total		1,065,919	797,316	1,384,863	641,447	1,215,913	-	-	-	-	-	-	-	5,105,458	24,237,963	21%
Solid Waste																
Solid Waste Operations	610	565,035	528,183	420,520	276,632	662,038	-	-	-	-	-	-	-	2,452,409	6,091,520	40%
Solid Waste Capital	611	185,051	147,686	-	102,029	146,921	-	-	-	-	-	-	-	581,687	1,325,349	44%
Sub Total		750,086	675,869	420,520	378,661	808,958	-	-	-	-	-	-	-	3,034,096	7,416,869	41%

City of South Bend
Expenditures by Activity

Period Ending: May 31, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Water Works																
Water Works Operations	620	1,733,145	1,809,307	1,661,269	1,513,685	1,986,744	-	-	-	-	-	-	-	8,704,150	23,396,743	37%
Water Works Capital	622	29,304	56,473	164,318	192	143,899	-	-	-	-	-	-	-	394,186	4,870,047	8%
Water Works Deposit	624	2,189	1,725	2,657	1,886	1,422	-	-	-	-	-	-	-	9,880	20,000	49%
Water Works Sinking (Debt Service)	625	2,868	906	894	840	745	-	-	-	-	-	-	-	6,253	1,841,486	0%
Water Works Bond Reserve	626	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
Water Works Reserve Oper & Maint	629	4,934	3,895	6,027	4,272	3,219	-	-	-	-	-	-	-	22,347	40,000	56%
Sub Total		1,772,440	1,872,306	1,835,166	1,520,875	2,136,029	-	-	-	-	-	-	-	9,136,816	30,188,276	30%
Wastewater/Sewer/Organic Resources																
Sewer Repair Insurance	640	72,887	61,517	42,251	56,429	68,853	-	-	-	-	-	-	-	301,937	742,355	41%
Sewer Division	641	471,391	413,031	413,550	369,127	435,823	-	-	-	-	-	-	-	2,102,922	9,361,910	22%
Concrete Crew	641	35,932	40,443	39,640	33,427	32,031	-	-	-	-	-	-	-	181,473	535,869	34%
Wastewater Operations	641	1,348,178	9,469,265	1,495,167	1,264,718	9,131,874	-	-	-	-	-	-	-	22,709,202	36,154,401	63%
Organic Resources	641	245,161	147,296	96,946	69,813	126,570	-	-	-	-	-	-	-	685,786	1,663,929	41%
Sewage Works Capital	642	361,864	9,094	1,588,512	36,573	15,705	-	-	-	-	-	-	-	2,011,748	14,079,020	14%
Sewage Works Reserve Oper & Maint	643	9,459	7,459	11,486	8,141	6,134	-	-	-	-	-	-	-	42,679	120,000	36%
Sewage Works Sinking (Debt Service)	649	1,100	550	-	750	851,995	-	-	-	-	-	-	-	854,395	7,785,015	11%
Sewage Works Debt Service Reserve	653	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sewage Works Customer Deposit	654	685	567	919	687	541	-	-	-	-	-	-	-	3,399	25,000	14%
Sub Total		2,546,657	10,149,223	3,688,471	1,839,666	10,669,525	-	-	-	-	-	-	-	28,893,541	70,467,499	41%
Storm Water Fees																
Storm Sewer Fund	667	19,426	4,000	-	-	-	-	-	-	-	-	-	-	23,426	871,730	3%
Sub Total		19,426	4,000	-	-	-	-	-	-	-	-	-	-	23,426	871,730	3%
Total Public Works		6,154,528	13,498,714	7,329,020	4,380,649	14,830,426	-	-	-	-	-	-	-	46,193,337	133,182,337	35%
Department of Community Investment																
Studebaker/Oliver Revitalizing Grant	209	23,029	12,654	107,835	5,475	6,832	-	-	-	-	-	-	-	155,824	873,464	18%
State Grant	210	4,882	9,764	18,003	-	14,645	-	-	-	-	-	-	-	47,293	135,474	35%
DCI Operating	211	235,920	232,372	214,865	194,397	316,841	-	-	-	-	-	-	-	1,194,394	3,500,678	34%
DCI Grants	212	271,478	174,307	149,054	63,614	118,831	-	-	-	-	-	-	-	777,283	5,632,632	14%
UDAG	410	10,000	-	-	10,000	-	-	-	-	-	-	-	-	20,000	40,000	50%
Total Dept of Community Investment		545,309	429,096	489,756	273,486	457,149	-	-	-	-	-	-	-	2,194,795	10,182,248	22%
Code Enforcement																
Unsafe Building	219	17,951	12,908	3,583	1,804	37,015	-	-	-	-	-	-	-	73,261	156,395	47%
Rental Units Regulation	221	14,675	10,902	14,595	14,880	20,723	-	-	-	-	-	-	-	75,775	348,002	22%
Neighborhood Code Enforcement	230	168,615	158,787	149,833	143,617	189,116	-	-	-	-	-	-	-	809,969	2,796,409	29%
Animal Care & Control	230	34,570	26,423	37,079	43,141	32,688	-	-	-	-	-	-	-	173,902	582,064	30%
NEAT Crew	230	87,447	81,266	72,413	63,702	75,130	-	-	-	-	-	-	-	379,957	977,589	39%
Total Code Enforcement		323,259	290,286	277,502	267,144	354,672	-	-	-	-	-	-	-	1,512,863	4,860,459	31%
Building Department																
Building Dept Operations	600	137,003	117,302	117,140	114,913	154,291	-	-	-	-	-	-	-	640,648	1,734,885	37%
Total Building Department		137,003	117,302	117,140	114,913	154,291	-	-	-	-	-	-	-	640,648	1,734,885	37%
Liability Insurance																
Safety & Risk Management	226	15,303	14,402	14,729	14,924	18,290	-	-	-	-	-	-	-	77,648	213,267	36%
Business Insurance	226	42,618	-	24,043	-	-	-	-	-	-	-	-	-	66,661	815,000	8%
Liability Insurance	226	116,320	71,358	56,621	59,979	4,711	-	-	-	-	-	-	-	308,988	2,001,965	15%
Workers Compensation	226	349,508	132,252	80,035	72,527	37,889	-	-	-	-	-	-	-	672,211	1,029,095	65%
Catastrophic Events	226	-	1,559	-	-	-	-	-	-	-	-	-	-	1,559	968,627	0%
Total Liability Insurance		523,750	219,570	175,428	147,431	60,890	-	-	-	-	-	-	-	1,127,068	5,027,954	22%

City of South Bend
Expenditures by Activity

Period Ending: May 31, 2020

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
Central Services																
Equipment Services	222	545,711	570,343	545,756	474,629	442,905	-	-	-	-	-	-	-	2,579,344	7,832,413	33%
Central Stores	222	26	-	-	-	-	-	-	-	-	-	-	-	26	26	99%
Print Shop	222	2,863	835	1,855	-	1,670	-	-	-	-	-	-	-	7,222	13,581	53%
Radio Shop	222	14,381	17,817	14,218	13,958	26,765	-	-	-	-	-	-	-	87,140	276,224	32%
Building Maintenance	222	15,913	14,821	14,050	14,674	20,051	-	-	-	-	-	-	-	79,508	213,243	37%
Facilities Management	222	9,015	7,154	4,840	6,710	11,868	-	-	-	-	-	-	-	39,587	122,143	32%
Electric & Gas Utilities	222	-	86,925	2,450	(89,374)	-	-	-	-	-	-	-	-	-	4,994,540	0%
Central Services Capital	224	86,325	-	5,501	-	-	-	-	-	-	-	-	-	91,826	219,685	42%
Total Central Services		674,232	697,895	588,669	420,597	503,258	-	-	-	-	-	-	-	2,884,651	13,671,855	21%
Capital & Debt Service Funds																
2017 Park Bond Debt Service	312	576,833	-	-	-	-	-	-	-	-	-	-	-	576,833	1,172,968	49%
2018 Fire Station #9 Debt Service	350	173,866	-	-	-	-	-	-	-	-	-	-	-	173,866	341,231	51%
COIT	404	1,716,508	1,824,676	759,880	818,341	830,519	-	-	-	-	-	-	-	5,949,924	16,238,244	37%
Cumulative Capital Development	406	82,580	26,958	5,705	-	93,258	-	-	-	-	-	-	-	208,502	602,205	35%
Cumulative Capital Improvement	407	20,837	20,833	20,833	20,833	20,833	-	-	-	-	-	-	-	104,169	430,000	24%
EDIT	408	921,977	1,172,714	1,330,750	859,453	1,149,512	-	-	-	-	-	-	-	5,434,407	16,355,699	33%
2018 Fire Station #9 Bond Capital	451	-	62,840	-	-	932	-	-	-	-	-	-	-	63,772	89,311	71%
2018 Zoo Bond Capital	453	-	10,493	4,110	-	22,827	-	-	-	-	-	-	-	37,430	133,581	28%
2017 Park Bond Capital	471	108,860	46,151	97,513	-	185,609	-	-	-	-	-	-	-	438,133	8,569,760	5%
Equipment / Vehicle Leasing	750	337,998	57,965	271,767	-	-	-	-	-	-	-	-	-	667,730	4,590,138	15%
Redevelopment Authority Debt Service	752	-	1,235,778	-	-	358,606	-	-	-	-	-	-	-	1,594,384	2,865,613	56%
South Bend Building Corp	755	-	1,433,563	-	-	-	-	-	-	-	-	-	-	1,433,563	2,630,085	55%
2015 Smart Streets Bond Debt Service	756	-	854,234	-	1,650	-	-	-	-	-	-	-	-	855,884	1,713,044	50%
2015 Park Bond Debt Service	757	-	188,891	-	-	-	-	-	-	-	-	-	-	188,891	382,131	49%
2017 Eddy St. Commons Bond Capital	759	215,224	-	59,509	253,889	294,266	-	-	-	-	-	-	-	822,888	3,048,122	27%
2017 Eddy St. Commons Bond Debt	760	-	648,125	-	-	-	-	-	-	-	-	-	-	648,125	1,391,625	47%
Total Capital & Debt Service		4,154,683	7,583,222	2,550,067	1,954,167	2,956,362	-	-	-	-	-	-	-	19,198,500	60,553,757	32%
Other																
Internal Service Funds																
IT / Innovation /311 Call Center	279	748,388	608,908	751,141	370,777	659,154	-	-	-	-	-	-	-	3,138,368	9,617,560	33%
Employee Benefits	711	1,546,127	1,398,744	1,249,983	1,203,639	827,425	-	-	-	-	-	-	-	6,225,918	18,508,532	34%
Unemployment Comp	713	-	8,809	7,432	3,943	8,878	-	-	-	-	-	-	-	29,062	55,000	53%
Parental Leave Fund	714	7,236	4,116	13,153	15,290	22,916	-	-	-	-	-	-	-	62,710	253,846	25%
Sub Total		2,301,751	2,020,576	2,021,709	1,593,650	1,518,373	-	-	-	-	-	-	-	9,456,058	28,434,938	33%
Miscellaneous																
Gift, Donation, Bequest	217	13,429	111,571	23,387	15,425	36,305	-	-	-	-	-	-	-	200,118	791,067	25%
Loss Recovery	227	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	0%
Human Rights Federal Grants	258	14,659	18,902	16,303	12,679	20,083	-	-	-	-	-	-	-	82,625	270,640	31%
COVID-19 Response	264	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Industrial Revolving Fund	754	-	1,046	10,220	9,589	1,051	-	-	-	-	-	-	-	21,908	149,000	15%
Sub Total		28,087	131,520	49,911	37,693	57,440	-	-	-	-	-	-	-	304,651	1,410,707	22%
Fiduciary Funds																
Fire Pension	701	359,412	355,948	365,951	353,627	350,802	-	-	-	-	-	-	-	1,785,739	4,799,311	37%
Police Pension	702	513,423	534,681	496,168	655,677	500,381	-	-	-	-	-	-	-	2,700,332	6,241,405	43%
Sub Total		872,835	890,629	862,119	1,009,304	851,183	-	-	-	-	-	-	-	4,486,071	11,040,716	41%
Total Other		3,202,673	3,042,725	2,933,738	2,640,647	2,426,996	-	-	-	-	-	-	-	14,246,780	40,886,361	35%
Total Civil City		25,144,342	33,523,906	22,768,271	17,229,254	31,666,183	-	-	-	-	-	-	-	130,331,955	383,280,435	34%

City of South Bend
Expenditures by Activity

Period Ending: May 31, 2020

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 Develop Area	324	5,137,847	1,905,977	648,715	861,035	1,086,298	-	-	-	-	-	-	-	9,639,871	33,565,976	29%
TIF West Washington	422	-	10,956	-	22,929	78,414	-	-	-	-	-	-	-	112,298	1,005,665	11%
TIF River East Develop (NE Dev)	429	516,749	15,162	396,024	1,772	68,638	-	-	-	-	-	-	-	998,345	9,414,291	11%
TIF Southside Development #1	430	30,337	46,399	-	13,175	3,375	-	-	-	-	-	-	-	93,287	7,023,556	1%
TIF Douglas Road	435	14,050	20,758	10,275	-	-	-	-	-	-	-	-	-	45,083	186,425	24%
TIF River East Residential (NE Res)	436	1,885,125	246,664	-	-	-	-	-	-	-	-	-	-	2,131,789	4,385,000	49%
Sub Total		7,584,107	2,245,916	1,055,014	898,910	1,236,724	-	-	-	-	-	-	-	13,020,672	55,580,913	23%
Redevelopment Funds																
Redevelopment General	433	41,850	29,105	90,388	532,180	96,131	-	-	-	-	-	-	-	789,654	1,419,136	56%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	752	0%
2018 TIF Park Bond Capital	452	28,484	224,666	266,461	203,940	237,317	-	-	-	-	-	-	-	960,867	4,092,364	23%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Sub Total		70,334	253,771	356,848	736,120	333,448	-	-	-	-	-	-	-	1,750,521	5,562,252	31%
Debt Service Funds																
Airport Debt Reserve 2003	315	1,773	1,398	2,153	1,526	1,150	-	-	-	-	-	-	-	8,000	20,000	40%
Redevelop Bond - Palais Royale	328	2,964	2,338	3,599	2,551	1,922	-	-	-	-	-	-	-	13,375	40,000	33%
South Shore Double Tracking	352	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total		4,737	3,736	5,752	4,077	3,072	-	-	-	-	-	-	-	21,375	60,000	36%
Total Redevelopment Funds		7,659,178	2,503,422	1,417,615	1,639,108	1,573,244	-	-	-	-	-	-	-	14,792,567	61,203,165	24%
Total Expenditures		32,803,521	36,027,328	24,185,885	18,868,361	33,239,427	-	-	-	-	-	-	-	145,124,522	444,483,600	33%

**City of South Bend
Outstanding Debt**

Fiscal Year 2020

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 12/31/19	2020 Additions	2020 Principal	2020 Interest	Debt at 12/31/20	2020 Total Debt Payments
Civil City Debt													
Capital Leases													
140	2015 Vehicle/Equip Lease No. 1	2015	N/A	2020	Various	Biannual	3,425,274	705,331	-	705,331	7,335	-	712,665
144	2015 Vehicle Lease No. 2	2015	N/A	2020	Various	Biannual	1,267,183	261,372	-	261,372	3,023	-	264,395
147	2016 Central Services - Print Shop Copier	2016	N/A	2020	222	Monthly	32,525	9,527	-	7,082	333	2,445	7,416
148	2016 Central Services - Print Shop Copier	2016	N/A	2020	222	Monthly	11,413	3,343	-	2,485	117	858	2,602
149	2016 Vehicle/Equip Lease No. 1	2016	N/A	2021	Various	Biannual	3,339,830	1,029,594	-	683,661	13,733	345,933	697,394
150	2016 HP Computer Lease #12	2016	N/A	2020	Various	Monthly	17,440	1,716	-	1,716	12	-	1,728
152	2016 Vehicle/Equip Lease No. 2	2016	N/A	2021	Various	Biannual	3,992,549	1,635,511	-	811,554	21,822	823,956	833,376
153	2016 Vehicle/Equip Lease Amendment No. 1	2016	N/A	2021	201	Biannual	78,808	32,242	-	15,999	430	16,243	16,429
154	2016 Vehicle/Equip Lease No. 3	2016	N/A	2021	Various	Biannual	1,256,097	513,565	-	254,866	6,742	258,698	261,609
155	2016 HP Computer Lease #13	2016	N/A	2020	Various	Monthly	156,029	44,742	-	44,742	1,287	-	46,029
158	2017 Vehicle/Equip Lease No. 1	2017	N/A	2022	Various	Biannual	2,916,500	1,795,215	-	586,107	34,193	1,209,108	620,300
160	2017 HP Computer Lease #14	2017	N/A	2021	Various	Monthly	10,305	3,710	-	2,538	116	1,171	2,655
162	2017 Vehicle/Equip Lease No. 2	2017	N/A	2022	404	Biannual	1,632,000	997,812	-	326,191	17,820	671,622	344,011
164	2017 HP Computer Lease #16	2017	N/A	2021	Various	Monthly	108,922	52,784	-	26,034	1,953	26,750	27,987
166	2018 Police Radio Equipment Lease Purchase	2018	N/A	2021	404	Biannual	2,240,967	1,152,728	-	568,626	31,374	584,102	600,000
167	2017 HP Computer Lease #15	2018	N/A	2022	279	Monthly	9,698	5,446	-	2,259	179	3,186	2,439
170	2018 HP Computer Lease #17	2018	N/A	2023	279	Monthly	9,092	5,787	-	2,105	217	3,683	2,322
171	2018 Vehicle/Equip Lease #1 (PNC) Sched 1	2018	N/A	2023	Various	Biannual	5,898,310	4,218,910	-	1,161,448	116,387	3,057,462	1,277,836
172	2018 AT&T Lease 1	2018	N/A	2021	279	Monthly	27,101	14,021	-	9,239	456	4,782	9,695
173	2018 Canon Copier Leases 1 & 2	2018	N/A	2021	279	Monthly	297,967	226,182	-	57,472	10,004	168,710	67,476
174	2018 HP Computer Lease #18	2018	N/A	2022	279	Monthly	214,471	149,525	-	48,846	6,713	100,679	55,559
176	2018 AT&T Lease 3	2018	N/A	2021	279	Monthly	16,230	10,628	-	5,427	379	5,201	5,806
177	2018 Vehicle/Equip Lease #2	2018	N/A	2023	Various	Biannual	522,878	356,655	-	36,206	6,299	320,450	42,505
178	2018 Fitness Equipment Lease	2018	N/A	2023	201	Annual	205,473	160,067	-	36,422	10,100	123,645	46,522
179	2019 AT&T Lease 4	2019	N/A	2022	279	Monthly	11,520	8,168	-	3,822	299	4,346	4,121
180	2018 HP Computer Lease #19	2018	N/A	2023	279	Monthly	36,860	28,506	-	8,107	1,194	20,400	9,301
181	2019 Dell Computer Equipment Lease	2019	N/A	2022	279	Biannual	7,984	4,775	-	1,482	345	3,293	1,827
182	2019 Vehicle/Equip Lease #1	2019	N/A	2024	Various	Biannual	1,472,985	1,330,081	-	283,959	28,716	1,046,121	312,676
183	2018 Golf Cart Lease	2018	N/A	2022	201	Annual	146,287	92,015	-	29,188	4,601	62,827	33,789
184	2019 Dell Computer Equipment Lease 2	2019	N/A	2023	279	Annual	51,468	41,896	-	9,920	1,522	31,976	11,442
185	2019 AT&T Lease 5	2019	N/A	2022	279	Monthly	17,310	13,683	-	5,187	517	8,496	5,705
186	2019 Golf Cart Lease	2019	N/A	2023	201	Annual	168,970	138,390	-	32,108	6,920	106,282	39,028
187	2018 HP Computer Lease #21	2019	N/A	2023	279	Monthly	237,388	224,441	-	49,375	10,070	175,066	59,445
188	2019 AT&T Lease 6	2019	N/A	2022	279	Monthly	8,755	7,385	-	2,844	303	4,540	3,148
189	2019 AT&T Lease 7	2019	N/A	2022	279	Monthly	5,400	4,555	-	1,754	187	2,800	1,941
190	2019 Canon Copier Lease 3	2019	N/A	2023	279	Monthly	5,584	4,772	-	1,131	213	3,641	1,344
191	2019 Canon Copier Lease 4	2019	N/A	2023	279	Monthly	3,514	3,130	-	798	138	2,332	936
192	2019 Canon Copier Lease 5	2019	N/A	2023	279	Monthly	9,249	8,369	-	2,187	369	6,182	2,556
193	2019 Canon Copier Lease 6	2019	N/A	2023	279	Monthly	11,464	10,812	-	2,688	480	8,124	3,168
194	2019 Dell Equipment Lease 3 (Fire)	2019	N/A	2023	279	Annual	3,800	3,110	-	723	151	2,387	874
195	2019 Wireless Controller Consolidation Lease	2019	N/A	2021	279	Annual	89,329	60,281	-	29,770	1,498	30,510	31,269
196	2019 HP Computer Lease #20	2019	N/A	2023	279	Monthly	24,205	23,798	-	5,021	1,138	18,777	6,159
197	2019 Lease of SmartNet & VOIP	2019	N/A	2022	279	Annual	286,353	286,353	-	93,567	5,727	192,785	99,294
198	2019 AT&T Lease 8	2019	N/A	2022	279	Monthly	6,034	6,034	-	1,912	257	4,122	2,169
199	2019 AT&T Lease 9	2019	N/A	2022	279	Monthly	10,059	9,796	-	3,224	352	6,572	3,576
201	2020 Dell Equipment Lease 4 (Water Works)	2020	N/A	2024	279	Annual	33,000	-	33,000	7,543	-	25,457	7,543
202	2020 HP Computer Lease #22	2020	N/A	2024	279	Monthly	39,800	-	39,800	8,333	1,520	31,467	9,853
203	2020 VLocker Equipment Lease Purchase	2020	N/A	2025	201	Annual	86,961	-	86,961	12,287	1,839	74,673	14,126
Total City Capital Lease Debt							30,461,337	15,696,764	159,761	6,254,663	359,379	9,601,862	6,614,042

City of South Bend
Outstanding Debt

Fiscal Year 2020

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 12/31/19	2020 Additions	2020 Principal	2020 Interest	Debt at 12/31/20	2020 Total Debt Payments
Civil City Debt													
Bonds													
25	2012 Water Works Refunding Revenue Bonds	2002	2012	2023	625	Biannual	5,975,000	1,235,000	-	400,000	24,700	835,000	424,700
36	2010 Bldg Corp Lease Rental Rev Refunding Bonds (87.7%)	2001	2010	2021	324	Biannual	8,112,250	850,690	-	561,280	28,503	289,410	589,783
36	2010 Bldg Corp Lease Rental Rev Refunding Bonds (12.3%)	2001	2010	2021	641	Biannual	1,137,750	119,310	-	78,720	3,998	40,590	82,718
39	2012 Bldg Corp Mortgage Refunding Bonds (Fire/Police Bldgs)	2003	2012	2023	324	Biannual	21,335,000	5,040,000	-	1,370,000	185,880	3,670,000	1,555,880
69	2009 Water Works Revenue Bonds, Series B	2009	2019	2030	625	Biannual	2,814,257	2,814,257	-	-	161,117	2,814,257	161,117
80	2010 Sewage Works Revenue Bonds	2010	N/A	2030	649	Biannual	9,345,000	5,925,000	-	435,000	249,818	5,490,000	684,818
93	2011 Sewage Works Revenue Bonds	2011	N/A	2031	649	Biannual	21,500,000	14,535,000	-	975,000	571,500	13,560,000	1,546,500
99	2012 Water Works Revenue Bonds	2012	N/A	2033	625	Biannual	8,300,000	5,840,000	-	375,000	186,236	5,465,000	561,236
101	2012 Sewage Works Revenue Bonds	2012	N/A	2032	649	Biannual	25,000,000	17,660,000	-	1,120,000	422,080	16,540,000	1,542,080
105	2013A Sewage Works Refunding Revenue Bonds	2013	N/A	2024	649	Biannual	14,765,000	3,450,000	-	665,000	66,930	2,785,000	731,930
116	2013 Bldg Corp Mortgage Bonds (Fire St #5 & Training Tower)	2013	N/A	2033	287	Biannual	5,580,000	4,460,000	-	240,000	156,705	4,220,000	396,705
133	2014 St. Joseph County PSAP Revenue Bonds	2014	N/A	2034	408	Monthly	2,657,697	2,014,682	-	136,441	63,019	1,878,241	199,460
141	2015 Redev Authority Lease Rental Revenue Bonds (Parks)	2015	N/A	2035	408	Biannual	5,605,000	4,760,000	-	225,000	156,131	4,535,000	381,131
145	2015 Sewage Works Refunding Bonds	2015	N/A	2025	649	Biannual	27,440,000	17,200,000	-	2,705,000	344,000	14,495,000	3,049,000
156	2016 Waterworks Refunding Bonds	2016	N/A	2027	625	Biannual	3,300,000	2,035,000	-	260,000	61,050	1,775,000	321,050
163	2017 Taxable Econ. Develop. Revenue Bonds (Eddy St Phase II)	2017	N/A	2037	436	Biannual	25,000,000	24,925,000	-	145,000	1,245,625	24,780,000	1,390,625
165	2017 Park District Bonds, Series 2017A-K	2017	N/A	2033	312	Biannual	14,075,000	12,955,000	-	785,000	387,965	12,170,000	1,172,965
168	2018 General Obligation Bonds (Fire St #9 & Training Classroom)	2018	N/A	2038	287	Biannual	5,045,000	4,800,000	-	195,000	146,231	4,605,000	341,231
175	2018 Econ. Develop. Revenue Bonds (Potawatomi Zoo)	2018	N/A	2034	408	Biannual	3,440,000	3,340,000	-	165,000	155,900	3,175,000	320,900
Total City Bond Debt							210,426,953	133,958,939	-	10,836,441	4,617,387	123,122,498	15,453,828
Interfund Loan													
82	2010 Interfund Loan from Fund 404 to UDAG Fund 410	2010	N/A	2026	410	Biannual	2,700,000	420,253	-	40,000	-	380,253	40,000
84	2013 Major Moves-Triangle Development Interfund Loan	2011	2013	2029	436	Biannual	1,558,050	1,039,583	-	100,601	20,291	938,982	120,892
85	2013 Major Moves-Eddy Street Commons Interfund Loan	2011	2013	2026	436	Biannual	3,942,529	1,349,319	-	308,782	63,654	1,040,537	372,436
Total City Interfund Loan Debt							8,200,579	2,809,156	-	449,383	83,945	2,359,773	533,328
Loan Payable													
68	2009 Water Works Improvements - State Revolving Fund	2009	N/A	2030	625	Biannual	427,400	267,688	-	23,099	9,021	244,589	32,120
70	2009 Sewage Works Improvements - State Revolving Fund	2009	N/A	2028	649	Biannual	3,297,000	1,748,401	-	176,557	49,130	1,571,844	225,687
139	2015 Century Center Energy QECB Conservation Bond	2015	N/A	2031	672	Biannual	4,167,897	3,655,914	-	285,614	125,482	3,370,300	411,096
Total City Loan Payable Debt							7,892,297	5,672,003	-	485,270	183,633	5,186,733	668,903
Total Civil City Debt							256,981,167	158,136,861	159,761	18,025,757	5,244,344	140,270,865	23,270,101

City of South Bend
Outstanding Debt

Fiscal Year 2020

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 12/31/19	2020 Additions	2020 Principal	2020 Interest	Debt at 12/31/20	2020 Total Debt Payments
Redevelopment Commission Debt													
Capital Leases													
13	2006 Main/Colfax Garage - Transpo Lease (Parking Garage Purch)	2006	N/A	2025	324	Biannual	2,510,278	1,025,777	-	150,570	49,430	875,207	200,000
Total Redevelopment Capital Lease Debt							2,510,278	1,025,777	-	150,570	49,430	875,207	200,000
Interfund Loans													
86	2010 Interfund Loan from Fund 209 to River West TIF Fund 324	2011	N/A	2020	324	Annual	500,000	100,000	-	100,000	-	-	100,000
Total Redevelopment Interfund Loan Debt							500,000	100,000	-	100,000	-	-	100,000
Loans Payable													
3	2001 Indiana Develop. Finance Authority (Bosch) - Nonforgivable	2001	N/A	2021	210	Qtrly	1,040,000	105,236	-	69,632	2,379	35,604	72,010
Total Redevelopment Loan Payable Debt							1,040,000	105,236	-	69,632	2,379	35,604	72,010
Revenue Bonds													
5	2011A Indiana Bond Bank Special Program Bonds (TIF A)	2003	2011	2024	324	Biannual	19,795,000	8,365,000	-	1,510,000	402,740	6,855,000	1,912,740
6	2011A Indiana Bond Bank Special Program Bonds (TIF B)	2003	2011	2024	324	Biannual	14,420,000	4,765,000	-	860,000	229,400	3,905,000	1,089,400
12	2014 Redev District Special Taxing District Refunding Bonds	2002	2014	2022	324	Biannual	6,620,000	925,000	-	455,000	27,750	470,000	482,750
54	2015 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2015	2027	436	Biannual	36,000,000	25,995,000	-	1,465,000	1,007,056	24,530,000	2,472,056
62	2013 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2013	2026	324	Biannual	4,655,000	2,245,000	-	325,000	63,556	1,920,000	388,556
135	2015 Redev Authority Lease Rental Revenue Bonds (Smart Streets)	2015	N/A	2037	324	Biannual	25,000,000	22,630,000	-	1,000,000	711,044	21,630,000	1,711,044
169	2018 Redev District Revenue Bonds (Parks Improvements)	2018	N/A	2033	324	Biannual	11,995,000	10,930,000	-	675,000	317,800	10,255,000	992,800
200	2019 South Shore Double Tracking Bonds	2019	N/A	2030	324	Biannual	7,985,000	7,985,000	-	270,000	247,313	7,715,000	517,313
Total Redevelopment Revenue Bond Debt							126,470,000	83,840,000	-	6,560,000	3,006,659	77,280,000	9,566,659
Total Redevelopment Commission Debt							130,520,278	85,071,013	-	6,880,202	3,058,468	78,190,811	9,938,669
Total Debt							387,501,445	243,207,874	159,761	24,905,959	8,302,812	218,461,677	33,208,770

City of South Bend

May 31, 2020

Staffing Headcount

Full-Time Staffing Summary by Fund

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
101 - General Fund													
Mayor's Office	8	7	8	8	8	8	-	-	-	-	-	-	-
Community Initiatives	2	2	2	2	2	2	-	-	-	-	-	-	-
City Clerk	5	5	4	5	5	5	-	-	-	-	-	-	-
Common Council	9	9	9	9	9	9	-	-	-	-	-	-	-
Controller's Office	20	20	19	19	20	20	-	-	-	-	-	-	-
Morris Performing Arts Center	9	9	9	8	8	8	-	-	-	-	-	-	-
Palais Royale Ballroom	2	2	2	2	2	2	-	-	-	-	-	-	-
Human Resources	6	6	6	6	6	6	-	-	-	-	-	-	-
Diversity & Inclusion	3	1	1	3	3	3	-	-	-	-	-	-	-
Legal Department	11	10	10	9	11	11	-	-	-	-	-	-	-
Engineering	23	21	21	21	21	23	-	-	-	-	-	-	-
Office of Sustainability	1	1	1	1	1	1	-	-	-	-	-	-	-
AmeriCorps Grant Program	2	1	1	1	1	1	-	-	-	-	-	-	-
Police Department	235	222	218	221	219	218	-	-	-	-	-	-	-
Police Crime Lab	7	7	7	7	7	7	-	-	-	-	-	-	-
Fire Department	219	221	217	213	214	211	-	-	-	-	-	-	-
EMS	4	3	4	4	4	4	-	-	-	-	-	-	-
Human Rights	3	3	3	3	3	3	-	-	-	-	-	-	-
	569	550	542	542	544	542	-	-	-	-	-	-	-
201 - Parks & Recreation													
Administration	7	7	7	7	7	7	-	-	-	-	-	-	-
Maintenance	47	47	47	48	49	48	-	-	-	-	-	-	-
Golf Courses	8	8	8	8	8	8	-	-	-	-	-	-	-
Recreation	23	23	23	23	23	23	-	-	-	-	-	-	-
Marketing & Events	11	9	9	9	9	9	-	-	-	-	-	-	-
	96	94	94	95	96	95	-	-	-	-	-	-	-
202/266 - Motor Vehicle Highway													
Streets/Traffic & Lighting	51	48	50	51	51	50	-	-	-	-	-	-	-
Curb & Sidewalk	8	7	7	8	8	8	-	-	-	-	-	-	-
	59	55	57	59	59	58	-	-	-	-	-	-	-
211 - Dept of Community Investment Admin													
DCI	28	25	24	24	24	24	-	-	-	-	-	-	-
221 - Landlord Registration Fund													
Rental Unit Inspection	4	2	3	3	3	3	-	-	-	-	-	-	-

City of South Bend

May 31, 2020

Staffing Headcount

Full-Time Staffing Summary by Fund

222 - Central Services

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

226 - Liability Insurance

Safety & Risk	2	2	2	2	2	1	-	-	-	-	-	-	-
Liability Insurance	1	-	-	-	-	-	-	-	-	-	-	-	-
	3	2	2	2	2	1	-	-	-	-	-	-	-

230 - Code Enforcement Fund

Neighborhood Code Enforce.	26	17	16	17	17	17	-	-	-	-	-	-	-
Animal Resource Center	1	9	9	9	9	9	-	-	-	-	-	-	-
NEAT Crew	3	4	4	4	4	4	-	-	-	-	-	-	-
	30	30	29	30	30	30	-	-	-	-	-	-	-

249 - Public Safety LOIT

Police Department	46	46	50	46	46	46	-	-	-	-	-	-	-
Fire Department	46	46	41	45	45	45	-	-	-	-	-	-	-
	92	92	91	91	91	91	-	-	-	-	-	-	-

258 - Human Rights Federal Grants

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

279 - IT / Innovation / 311 Call Center

311 Call Center	7	6	6	6	6	6	-	-	-	-	-	-	-
Innovation & Technology	23	22	22	22	22	22	-	-	-	-	-	-	-
	30	28	28	28	28	28	-	-	-	-	-	-	-

600 - Consolidated Building Fund

Building Department	15	15	16	15	15	15	-	-	-	-	-	-	-
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610 - Solid Waste

Solid Waste	24	23	23	25	23	23	-	-	-	-	-	-	-
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620 - Water Works

Water Works	67	62	64	65	65	66	-	-	-	-	-	-	-
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City of South Bend

May 31, 2020

Staffing Headcount

Full-Time Staffing Summary by Fund

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
640 - Sewer Insurance												
Sewer Repair	2	2	2	2	2	2	-	-	-	-	-	-
641 - Sewage Works												
Sewers	35	34	32	34	34	34	-	-	-	-	-	-
Concrete Crew	4	4	4	3	3	3	-	-	-	-	-	-
Wastewater	44	44	42	44	45	44	-	-	-	-	-	-
Organic Resources	6	6	6	6	6	6	-	-	-	-	-	-
	89	88	84	87	88	87	-	-	-	-	-	-
670 - Century Center												
Century Center	8	6	6	7	7	7	-	-	-	-	-	-
Total Full-Time Employees by Fund	1,156	1,110	1,102	1,111	1,114	1,109	-	-	-	-	-	-

Full-Time Staffing Summary by Activity

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
General Government												
Mayor's Office	8	7	8	8	8	8	-	-	-	-	-	-
Community Initiatives	2	2	2	2	2	2	-	-	-	-	-	-
City Clerk	5	5	4	5	5	5	-	-	-	-	-	-
Common Council	9	9	9	9	9	9	-	-	-	-	-	-
Controller's Office	20	20	19	19	20	20	-	-	-	-	-	-
Human Resources	6	6	6	6	6	6	-	-	-	-	-	-
Diversity & Inclusion	3	1	1	3	3	3	-	-	-	-	-	-
Legal Department	11	10	10	9	11	11	-	-	-	-	-	-
	64	60	59	61	64	64	-	-	-	-	-	-
Code Enforcement / Animal Resource Center	34	32	32	33	33	33	-	-	-	-	-	-
Dept. of Community Investment	28	25	24	24	24	24	-	-	-	-	-	-
Venues, Parks & Arts												
Parks & Recreation	96	94	94	95	96	95	-	-	-	-	-	-
Morris PAC & Palais Royale	11	11	11	10	10	10	-	-	-	-	-	-
Century Center	8	6	6	7	7	7	-	-	-	-	-	-
	115	111	111	112	113	112	-	-	-	-	-	-

City of South Bend

May 31, 2020

Staffing Headcount

Full-Time Staffing Summary by Activity

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Public Safety													
Police - Sworn Officers	237	226	226	226	224	223	-	-	-	-	-	-	-
Police - Civilians	45	43	43	42	42	42	-	-	-	-	-	-	-
Police - Police Recruit	6	6	6	6	6	6	-	-	-	-	-	-	-
Fire/EMS - Sworn Firefighters	256	245	245	245	246	243	-	-	-	-	-	-	-
Fire/EMS - Civilians	7	7	7	7	7	7	-	-	-	-	-	-	-
Fire/EMS - Fire Recruits	6	18	10	10	10	10	-	-	-	-	-	-	-
	557	545	537	536	535	531	-	-	-	-	-	-	-
Public Works													
Engineering	23	21	21	21	21	23	-	-	-	-	-	-	-
Office of Sustainability	1	1	1	1	1	1	-	-	-	-	-	-	-
AmeriCorps Grant Program	2	1	1	1	1	1	-	-	-	-	-	-	-
Streets & Sewers	100	95	95	98	98	97	-	-	-	-	-	-	-
Solid Waste	24	23	23	25	23	23	-	-	-	-	-	-	-
Wastewater	44	44	42	44	45	44	-	-	-	-	-	-	-
Organic Resources	6	6	6	6	6	6	-	-	-	-	-	-	-
Water Works	67	62	64	65	65	66	-	-	-	-	-	-	-
	267	253	253	261	260	261	-	-	-	-	-	-	-
Liability Insurance/Safety & Risk	3	2	2	2	2	1	-	-	-	-	-	-	-
Innovation & Technology / 311 Call Center	30	28	28	28	28	28	-	-	-	-	-	-	-
Central Services	38	34	35	34	35	35	-	-	-	-	-	-	-
Building Department	15	15	16	15	15	15	-	-	-	-	-	-	-
Human Rights	5	5	5	5	5	5	-	-	-	-	-	-	-
Total Full-Time Employees by Activity	1,156	1,110	1,102	1,111	1,114	1,109	-	-	-	-	-	-	-

City of South Bend

May 31, 2020

Staffing Headcount

Part-Time Staffing Summary by Fund

101 - General Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Controller's Office	1	1	1	1	1	-	-	-	-	-	-	-
Morris Performing Arts Center	5	5	5	5	5	-	-	-	-	-	-	-
Legal Department	1	2	2	1	1	-	-	-	-	-	-	-
Engineering	2	2	2	2	2	-	-	-	-	-	-	-
Police Department	27	21	21	21	22	-	-	-	-	-	-	-
Police Crime Lab	2	2	2	2	2	-	-	-	-	-	-	-
Fire Department	1	1	1	1	1	-	-	-	-	-	-	-
Human Rights	1	1	1	1	1	-	-	-	-	-	-	-
	40	35	35	34	35	-	-	-	-	-	-	-

201 - Parks & Recreation

Maintenance	22	23	23	24	25	-	-	-	-	-	-	-
Golf Courses	26	32	33	33	41	-	-	-	-	-	-	-
Recreation	89	88	83	83	48	-	-	-	-	-	-	-
Marketing & Events	1	1	1	1	1	-	-	-	-	-	-	-
	138	144	140	141	115	-	-	-	-	-	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	4	4	4	4	5	-	-	-	-	-	-	-
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211 - Dept of Community Investment Admin

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

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

Neighborhood Code Enforce.	1	1	1	1	1	-	-	-	-	-	-	-
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279 - IT / Innovation / 311 Call Center

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

Water Works	3	3	3	3	3	-	-	-	-	-	-	-
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641 - Sewage Works

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

Century Center	8	8	6	6	5	-	-	-	-	-	-	-
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Total Part-Time Employees by Fund	202	203	195	195	170	-	-	-	-	-	-	-
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City of South Bend

May 31, 2020

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	5	5	5	5	5	-	-	-	-	-	-	-
City Clerk	1	1	1	2	2	-	-	-	-	-	-	-
Common Council	6	6	6	6	6	-	-	-	-	-	-	-
Legal Department		-	-	-	3	-	-	-	-	-	-	-
Engineering	1	1	1	1	7	-	-	-	-	-	-	-
AmeriCorps Grant Program	12	12	11	11	11	-	-	-	-	-	-	-
Police Department	-	-	-	-	2	-	-	-	-	-	-	-
	25	25	24	25	36	-	-	-	-	-	-	-

201 - Parks & Recreation

Maintenance	1	-	10	12	23	-	-	-	-	-	-	-
Golf Courses	1	1	-	-	5	-	-	-	-	-	-	-
Recreation	12	12	1	-	100	-	-	-	-	-	-	-
	14	13	11	12	128	-	-	-	-	-	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	-	-	-	-	6	-	-	-	-	-	-	-
Curb & Sidewalk	-	-	-	-	4	-	-	-	-	-	-	-
	-	-	-	-	10	-	-	-	-	-	-	-

226 - Liability Insurance

Safety & Risk	1	1	1	1	-	-	-	-	-	-	-	-
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230 - Code Enforcement Fund

Animal Resource Center	3	3	3	3	3	-	-	-	-	-	-	-
NEAT Crew	1	1	1	1	1	-	-	-	-	-	-	-
	4	4	4	4	4	-	-	-	-	-	-	-

620 - Water Works

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

Sewers	1	1	1	7	5	-	-	-	-	-	-	-
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Total Paid Temporary, Seasonal, and Intern Staff

	45	44	42	50	184	-	-	-	-	-	-	-
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Staffing Summary	Budget Full-Time	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full Time Staff	1,156	1,110	1,102	1,111	1,114	1,109	-	-	-	-	-	-	-
Part Time Staff		202	203	195	195	170	-	-	-	-	-	-	-
Temporary / Seasonal		45	44	42	50	184	-	-	-	-	-	-	-
City Total	1,156	1,357	1,349	1,348	1,359	1,463	-	-	-	-	-	-	-

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

Fund Name	General Fund					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	40,719,333	42,705,987	39,697,892	39,697,892	-		-	39,697,892	100%
Intergov./ Shared Revenues	4,544,341	4,750,922	4,295,772	4,295,772	158,567		158,567	4,137,205	96%
Intergov./ Grants	-	419,724	244,724	244,724	89,282		89,282	155,442	64%
Licenses & Permits	267,811	283,282	266,700	266,700	148,307		148,307	118,393	44%
Charges for Services	1,373,733	1,423,324	5,056,377	5,056,377	1,864,055		1,864,055	3,192,322	63%
Fines, Forfeitures, and Fees	16,760	24,068	8,525	8,525	2,805		2,805	5,720	67%
Interest Earnings	476,266	907,722	470,000	470,000	103,403		103,403	366,597	78%
Donations	937,302	1,534,957	1,365,000	1,415,000	407,500		407,500	1,007,500	71%
Other Income	1,624,865	1,806,035	1,802,278	1,807,330	1,158,103		1,158,103	649,227	36%
Interfund Allocation Reimb	5,428,374	7,460,048	8,523,017	8,563,135	3,551,239		3,551,239	5,011,896	59%
Interfund Transfers In	428,423	135,000	3,441,966	3,476,966	771,657		771,657	2,705,309	78%
PILOT	6,332,487	6,340,990	6,221,791	6,221,791	2,592,410		2,592,410	3,629,381	58%
Total Revenue	62,149,694	67,792,059	71,394,042	71,524,212	10,847,327		10,847,327	60,676,884	85%
Expenditures by Subdivisions									
Mayor	871,046	864,336	937,459	1,117,529	503,067	66,462	569,530	547,999	49%
Community Initiatives	-	-	703,488	703,488	57,821	69,808	127,629	575,859	82%
City Clerk	517,289	498,306	556,675	571,490	191,342	1,988	193,330	378,160	66%
Common Council	571,337	536,158	696,412	730,055	172,456	150,202	322,658	407,397	56%
General City	43,000	43,000	43,000	43,000	44,921	-	44,921	(1,921)	-4%
Finance	2,394,684	2,469,719	2,261,251	2,278,109	928,684	46,084	974,767	1,303,342	57%
Human Resources	-	-	617,286	617,286	253,729	749	254,477	362,809	59%
Diversity & Inclusion	-	-	496,891	508,776	70,898	-	70,898	437,878	86%
Human Rights General	367,811	257,243	315,748	315,802	107,357	30,217	137,575	178,227	56%
Legal Dept	1,088,046	1,177,385	1,405,683	1,405,880	503,428	12,558	515,986	889,894	63%
Police General	29,229,159	30,011,366	30,225,276	30,302,621	11,408,304	168,005	11,576,309	18,726,312	62%
Crime Lab	-	-	631,268	631,268	228,992	2,857	231,850	399,418	63%
Fire General	21,516,603	21,716,141	25,839,504	25,929,815	10,346,830	140,921	10,487,750	15,442,065	60%
Training Center	-	-	466,500	148,000	7,752	11,175	18,928	129,072	87%
EMS	-	-	538,218	856,718	217,674	5,470	223,143	633,575	74%
Morris PAC	953,526	1,091,053	1,288,573	1,503,719	608,935	64,527	673,462	830,257	55%
Palais Royale	404,127	358,410	391,950	400,782	121,284	43,407	164,691	236,091	59%
Engineering	1,472,705	2,724,221	3,162,960	3,405,513	1,130,243	211,804	1,342,047	2,063,466	61%
Sustainability	-	171,719	377,567	479,036	119,616	19,935	139,551	339,485	71%
AmeriCorps	17,368	357,600	438,333	453,453	141,273	10,596	151,869	301,584	67%
Streets (Transfer to MVH)	-	-	-	500,000	500,000	-	500,000	-	0%
Total Expenditures	59,446,701	62,276,656	71,394,042	72,902,340	27,664,605	1,056,763	28,721,369	44,180,969	61%
Expenditures by Type									
Personnel									
Salaries & Wages	35,265,084	36,055,875	41,213,347	41,222,072	15,755,462	-	15,755,462	25,466,610	62%
Fringe Benefits	13,256,488	11,145,074	14,112,093	14,121,450	5,482,696	560	5,483,256	8,638,194	61%
Other Personnel Costs	390	-	-	-	-	-	-	-	-
Total Personnel	48,521,962	47,200,949	55,325,440	55,343,522	21,238,158	560	21,238,718	34,104,804	62%
Supplies	1,200,753	1,609,558	2,427,154	2,561,497	687,672	209,897	897,569	1,663,928	65%
Services & Charges									
Professional Services	944,025	1,380,819	1,856,319	2,332,878	609,050	558,400	1,167,451	1,165,427	50%
Printing & Advertising	116,792	134,261	234,467	246,138	41,218	21,927	63,144	182,994	74%
Utilities	661,703	689,427	710,924	710,924	252,752	53,922	306,673	404,251	57%
Education & Training	133,978	91,606	273,980	275,780	15,551	2,202	17,753	258,027	94%
Travel	70,823	87,683	103,935	108,138	13,916	918	14,834	93,304	86%
Repairs & Maintenance	1,370,951	2,110,509	2,328,372	2,442,653	903,584	119,567	1,023,151	1,419,502	58%
Interfund Allocations	5,746,373	7,614,119	6,910,980	6,910,980	2,879,561	-	2,879,561	4,031,419	58%
Debt Service Principal	172,668	151,720	175,349	175,349	74,682	2,286	76,968	98,381	56%
Debt Service Interest & Fees	11,824	6,245	7,797	7,797	2,253	19	2,272	5,525	71%
Grants & Subsidies	58,916	46,026	450,000	449,248	45,420	-	45,420	403,828	90%
Other Services & Charges	420,434	394,145	574,025	596,557	225,210	87,066	312,276	284,281	48%
Interfund Transfers Out	500	634,475	-	675,579	675,579	-	675,579	-	0%
Total Services & Charges	9,708,986	13,341,034	13,626,148	14,932,021	5,738,776	846,306	6,585,082	8,346,939	56%
Capital	15,000	125,115	15,300	65,300	-	-	-	65,300	100%
Total Expenditures	59,446,701	62,276,656	71,394,042	72,902,340	27,664,605	1,056,763	28,721,369	44,180,971	61%
Net Surplus / (Deficit)	2,702,993	5,515,403	-	(1,378,128)	(16,817,278)		(17,874,041)		
Beginning Cash Balance	36,417,969	38,854,906		44,871,229					
Cash Adjustments	(266,055)	500,919		-					
Ending Cash Balance	38,854,906	44,871,229		43,493,101	28,565,270				
Cash Reserves Target	20,806,345	21,796,830		25,515,819					
							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
May 31, 2020

Department Name	Mayor's Office	Fund Number	101
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Fund Type	General Fund
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	489,548	537,624	572,098	572,098	250,185	-	250,185	321,913	56%
Fringe Benefits	202,305	181,423	215,808	215,808	79,698	-	79,698	136,110	63%
Total Personnel	691,853	719,047	787,906	787,906	329,882	-	329,882	458,023	58%
Supplies	830	750	700	700	351	-	351	349	50%
Services & Charges									
Professional Services	-	-	7,000	187,070	114,008	66,062	180,070	7,000	4%
Printing & Advertising	22,895	18,742	40,928	40,928	19,886	400	20,286	20,642	50%
Education & Training	4,225	105	1,800	1,800	-	-	-	1,800	100%
Travel	3,691	5,059	5,000	5,000	-	-	-	5,000	100%
Repairs & Maintenance	567	250	100	100	-	-	-	100	100%
Interfund Allocations	142,046	120,197	93,425	93,425	38,930	-	38,930	54,495	58%
Debt Service Principal	3,608	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	536	-	-	-	-	-	-	-	-
Other Services & Charges	796	186	600	600	10	-	10	590	98%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	178,364	144,539	148,853	328,923	172,833	66,462	239,296	89,627	27%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	871,046	864,336	937,459	1,117,529	503,067	66,462	569,530	547,999	49%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

In 2020, a new mayor will be sworn in. The budget for education & training and promotions is significantly higher in order to provide resources for the new administration to implement its priorities. From 2019 to 2020, the salary cap for Chief of Staff to the Mayor will increase by 24.9%, from \$78,858 to \$98,500. City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.

City of South Bend, Indiana
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Division Name	Community Initiatives					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	148,500	148,500	41,416	-	41,416	107,084	72%
Fringe Benefits	-	-	51,988	51,988	16,405	-	16,405	35,583	68%
Total Personnel	-	-	200,488	200,488	57,821	-	57,821	142,667	71%
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	153,000	153,000	-	69,808	69,808	83,193	54%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Grant & Subsidies	-	-	350,000	350,000	-	-	-	350,000	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	503,000	503,000	-	69,808	69,808	433,193	86%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	703,488	703,488	57,821	69,808	127,629	575,860	82%

Division Purpose:

This is a new division, under the Mayor's Office, to centralize the Administration's efforts to respond to the most pressing issues facing the community. In 2020, this division will focus on administering grants for violence-reduction activities as well as other areas of public safety and wellness.

Explanation of Revenue Sources:

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

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

2 New Positions
 - GVI Program Manager \$50,000
 - Director of Community Initiatives \$98,500
 This division also has \$350,000 in grants for violence reduction initiatives in the community, and \$135,000 set aside for the S.A.V.E. Program through Goodwill.

City of South Bend, Indiana
Monthly Financial Report
May 31, 2020

Department Name	City Clerk	Fund Number	101
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Fund Type	General Fund
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	252,036	258,911	291,397	291,397	112,654	-	112,654	178,743	61%
Fringe Benefits	101,244	85,361	118,181	118,181	39,565	-	39,565	78,616	67%
Total Personnel	353,280	344,272	409,578	409,578	152,219	-	152,219	257,359	63%
Supplies	4,398	11,385	6,800	6,800	1,941	-	1,941	4,859	71%
Services & Charges									
Professional Services	26,812	20,177	43,000	43,610	13,292	1,988	15,280	28,330	65%
Printing & Advertising	28,674	33,443	28,040	29,745	2,494	-	2,494	27,251	92%
Education & Training	3,233	2,880	3,060	3,060	-	-	-	3,060	100%
Travel	1,693	481	7,089	7,089	342	-	342	6,747	95%
Repairs & Maintenance	5,344	6,491	5,000	17,500	-	-	-	17,500	100%
Interfund Allocations	90,906	76,327	48,956	48,956	20,396	-	20,396	28,560	58%
Other Services & Charges	2,949	2,849	5,152	5,152	658	-	658	4,494	87%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	159,612	142,649	140,297	155,112	37,182	1,988	39,170	115,942	75%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	517,289	498,306	556,675	571,490	191,342	1,988	193,330	378,160	66%

Department Purpose:

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

We accomplish our mission by:

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

Explanation of Revenue Sources:

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

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

Goals:

- New parking enforcement equipment and software
- Interdepartmental/public electronic filings and document management with legal electronic signatures and an online payment option
- Expand Amnesty Day to cover ordinance violation citations/ continue to increase collections revenue (third year of BMV access)
- Continual development of the Clerk's office SOPs and cross-training employees; education on media, retention, open-door laws, and incorporate active shooter protocols
- Continue inclusive transparency efforts to increase community awareness and engagement through ensuring ADA compliance of all offsite Council meetings, providing government tours, and in continuing to build upon a comprehensive internship program

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	194,749	195,562	225,764	225,764	83,005	-	83,005	142,759	63%
Fringe Benefits	119,188	100,195	143,857	143,857	33,929	-	33,929	109,928	76%
Total Personnel	313,937	295,757	369,621	369,621	116,933	-	116,933	252,687	68%
Supplies	10,068	2,784	9,500	9,590	816	-	816	8,774	91%
Services & Charges									
Professional Services	139,506	162,889	217,308	225,028	31,553	128,506	160,059	64,969	29%
Printing & Advertising	11,012	12,558	14,076	14,076	2,116	-	2,116	11,960	85%
Education & Training	790	496	12,226	12,226	75	-	75	12,151	99%
Travel	242	1,378	10,000	10,000	1,479	-	1,479	8,521	85%
Repairs & Maintenance	20,461	-	4,845	30,345	70	21,500	21,570	8,775	29%
Interfund Allocations	62,134	56,532	42,336	42,336	17,640	-	17,640	24,696	58%
Other Services & Charges	13,188	3,764	16,500	16,833	1,774	195	1,969	14,864	88%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	247,332	237,616	317,291	350,844	54,706	150,202	204,908	145,936	42%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	571,337	536,158	696,412	730,055	172,456	150,202	322,658	407,397	56%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

The 2020 budget will be slightly higher than usual in order to provide resources for supplies and training for the 5 new council members.

Goals:

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

City of South Bend, Indiana
Monthly Financial Report
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Division Name	Controller's Office					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	1,499,948	1,619,488	1,349,985	1,349,985	568,232	-	568,232	781,753	58%
Fringe Benefits	565,152	502,640	496,175	496,175	200,601	-	200,601	295,574	60%
Other Personnel Costs	390	-	-	-	-	-	-	-	-
Total Personnel	2,065,491	2,122,128	1,846,160	1,846,160	768,833	-	768,833	1,077,327	58%
Supplies	13,679	14,283	16,420	23,818	9,320	3,284	12,604	11,214	47%
Services & Charges									
Professional Services	61,497	51,168	69,000	77,000	13,238	42,800	56,038	20,963	27%
Printing & Advertising	976	327	1,999	1,999	791	-	791	1,208	60%
Education & Training	8,823	7,175	5,760	5,760	745	-	745	5,015	87%
Travel	8,103	12,343	6,000	7,460	2,045	-	2,045	5,415	73%
Repairs & Maintenance	3,350	784	1,100	1,100	-	-	-	1,100	100%
Interfund Allocations	196,753	228,287	303,227	303,227	126,344	-	126,344	176,883	58%
Debt Service Principal	7,526	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	1,693	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	26,294	33,225	11,585	11,585	7,368	-	7,368	4,217	36%
Interfund Transfers Out	500	-	-	-	-	-	-	-	-
Total Services & Charges	315,515	333,308	398,671	408,131	150,530	42,800	193,330	214,801	53%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	2,394,684	2,469,719	2,261,251	2,278,109	928,684	46,084	974,767	1,303,342	57%

Department Purpose:

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

Explanation of Revenue Sources:

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

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

In 2020, Human Resources (6 positions) and the Office of Diversity & Inclusion (2 positions) will be separated into their own divisions budgeted in the General Fund (#101). Personnel, supplies, and services associated with those divisions will be budgeted in those divisions going forward. Three (3) positions will be transferred from the Central Services division (budgeted in Fund #222) into this budget: Director of Purchasing, Senior Purchasing Agent, and Inventory Control Technician. The salary cap for the Payroll Supervisor position will be increased by 10% to reflect increased responsibilities. City-wide, all salary caps will increase by 2% from 2019 to 2020.

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	373,580	373,580	158,910	-	158,910	214,670	57%
Fringe Benefits	-	-	144,079	144,079	59,795	-	59,795	84,284	58%
Total Personnel	-	-	517,659	517,659	218,706	-	218,706	298,954	58%
Supplies	-	-	750	750	-	-	-	750	100%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	7,060	7,060	999	-	999	6,061	86%
Education & Training	-	-	3,200	3,200	-	-	-	3,200	100%
Travel	-	-	3,000	3,000	-	-	-	3,000	100%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	79,317	79,317	33,047	-	33,047	46,270	58%
Other Services & Charges	-	-	6,300	6,300	976	749	1,725	4,575	73%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	98,877	98,877	35,023	749	35,771	63,106	64%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	617,286	617,286	253,729	749	254,477	362,810	59%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

In 2020, Human Resources will be separated into its own division budget. Personnel (6 positions), supplies, and services associated with Human Resources will be transferred out of the Department of Administration & Finance's budget and budgeted in this division going forward. The salary cap for the Senior HR Generalist (Public Safety Focus) will be increased by 6% to reflect increased responsibilities. City-wide, all salary caps will increase by 2% from 2019 to 2020.

City of South Bend, Indiana
Monthly Financial Report
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Division Name	Diversity & Inclusion					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	209,582	219,582	48,616	-	48,616	170,966	78%
Fringe Benefits	-	-	71,867	73,752	13,342	-	13,342	60,410	82%
Total Personnel	-	-	281,449	293,334	61,959	-	61,959	231,376	79%
Supplies	-	-	1,500	1,500	-	-	-	1,500	100%
Services & Charges									
Professional Services	-	-	80,000	80,000	-	-	-	80,000	100%
Printing & Advertising	-	-	1,500	1,500	-	-	-	1,500	100%
Education & Training	-	-	100,000	100,000	1,000	-	1,000	99,000	99%
Travel	-	-	5,000	5,000	-	-	-	5,000	100%
Repairs & Maintenance	-	-	-	-	50	-	50	(50)	-
Interfund Allocations	-	-	18,942	18,942	7,889	-	7,889	11,053	58%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	8,500	8,500	-	-	-	8,500	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	213,942	213,942	8,939	-	8,939	205,003	96%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	496,891	508,776	70,898	-	70,898	437,879	86%
Revenue									
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	100%
Donations	-	-	-	50,000	50,000	-	50,000	-	0%
Total Revenue	-	-	35,000	85,000	50,000	-	50,000	35,000	41%

Division Purpose:

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

Explanation of Revenue Sources:

\$50,000 - Living Cities Inclusive Procurement grant \$50,000. Workshop and training fees (\$3,000 full day training workshops), non-compliance fees (variable scale), white papers (\$50-\$175)

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

In 2020, the Office of Diversity & Inclusion will add one position: Contract Compliance Administrator. This position will be responsible for making sure city vendors and contractors are in compliance with City of South Bend inclusive procurement policy, State and Federal laws. The position will also be responsible for tracking all race and gender neutral initiatives, and other approved programs that help create a more equitable and inclusive procurement outcomes for the City of South Bend. In 2020, the salary cap for the Manager of Inclusion Projects will increase by 14%. City-wide, all salary caps will increase by 2% from 2019 to 2020.

The travel budget is for staff to attend various conferences. Possible conferences include: American Contract Compliance Association (ACCA), Just Economy, Government Alliance on Race and Equity (GARE), Mid-States Minority Supplier Development Council (MSDC), Living Cities.

Other services & charges covers memberships to the following organizations: ACCA, GARE, Women's Business Enterprise National Council (WBENC), MidStates MSCS

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	176,018	116,754	163,686	163,686	57,740	-	57,740	105,946	65%
Fringe Benefits	65,074	30,779	64,207	64,207	21,201	-	21,201	43,006	67%
Total Personnel	241,092	147,533	227,893	227,893	78,941	-	78,941	148,952	65%
Supplies	898	1,022	1,000	1,000	643	-	643	357	36%
Services & Charges									
Professional Services	-	2,902	600	600	444	-	444	156	26%
Printing & Advertising	-	-	1,571	1,571	347	-	347	1,224	78%
Education & Training	1,461	2,320	2,500	2,500	-	-	-	2,500	100%
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	10,046	9,275	9,200	9,354	2,531	5,800	8,330	1,024	11%
Interfund Allocations	68,231	49,491	27,145	27,145	11,311	-	11,311	15,834	58%
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	46,083	44,701	45,839	45,739	13,141	24,418	37,559	8,180	18%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	125,821	108,689	86,855	86,909	27,774	30,217	57,991	28,918	33%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	367,811	257,243	315,748	315,802	107,357	30,217	137,575	178,227	56%
Revenue									
Other Income	21,734	39,613	30,000	30,000	30,000		30,000	-	0%
Total Revenue	21,734	39,613	30,000	30,000	30,000		30,000	-	0%

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

Explanation of Revenue Sources:
This division is funded by property tax revenue collected in the General Fund and occasionally receives grants. HUD and EEOC grants are received in the Human Rights Federal Grant Fund (#258).

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
In 2018, the South Bend Human Rights Commission expanded from City of South Bend to St. Joseph County. The South Bend Human Rights Commission is one of only two in the state of Indiana eligible to investigate ICRC and EEOC cases. In 2018, the South Bend Human Rights Commission handled 5,043 inquiries within city limits. The continued partnership with St. Joseph County, to investigate discrimination complaints, has resulted in an increase in caseload. In 2019, a part-time Administrative Assistant was added to help with intake due to the increased caseload. The increase in health insurance from 2019 to 2020 is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	708,726	798,210	970,872	970,872	351,104	-	351,104	619,768	64%
Fringe Benefits	272,218	251,604	328,080	328,080	118,668	-	118,668	209,412	64%
Total Personnel	980,943	1,049,814	1,298,952	1,298,952	469,772	-	469,772	829,180	64%
Supplies	2,962	1,771	3,550	3,747	261	3,128	3,389	358	10%
Services & Charges									
Professional Services	420	475	2,550	2,550	1,440	-	1,440	1,110	44%
Printing & Advertising	-	-	706	706	106	-	106	600	85%
Education & Training	6,917	10,998	12,000	12,000	-	-	-	12,000	100%
Travel	1,315	2,804	5,000	5,000	-	-	-	5,000	100%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	78,152	96,719	62,820	62,820	26,175	-	26,175	36,645	58%
Other Services & Charges	17,336	14,804	20,105	20,105	5,674	9,430	15,104	5,001	25%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	104,140	125,800	103,181	103,181	33,395	9,430	42,825	60,356	58%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	1,088,046	1,177,385	1,405,683	1,405,880	503,428	12,558	515,986	889,894	63%
Revenue									
Other Income	62,452	66,869	79,991	79,991	44,642		44,642	35,349	44%
Interfund Allocation Reimb	-	54,689	56,529	56,529	23,552		23,552	32,977	58%
Total Revenue	62,452	121,558	136,520	136,520	68,194		68,194	68,326	50%

Department Purpose:

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

Explanation of Revenue Sources:

This department is funded by property tax revenue collected in the General Fund. This department also collects a reimbursement for legal services to other city departments. The Interfund Allocation Reimbursement is a transfer from the Liability Insurance Fund (#226) to reimburse the Legal Dept for 50% of personnel costs for Assistant City Attorney.

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

In 2020, an additional Assistant City Attorney will be added to assist with:

- Board of Public Safety: Address trainings, policies, and procedures
- Office of Diversity and Inclusion: Support Diversity Initiatives, including implementation of Disparity Study results
- Area Plan Commission: Review and support of policies and procedures affecting zoning and land in South Bend

City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. The increase in subscriptions is due to an annual increase incorporated into some of the standing contracts, for which low market rates were negotiated and are considered very cost-effective. There are no other major changes in the department's budget.

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Division Name	Engineering	Fund Number	101
Fund Type	General Fund		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	651,541	1,630,795	1,841,018	1,841,018	635,009	-	635,009	1,206,009	66%
Fringe Benefits	247,411	515,864	617,268	617,268	226,217	-	226,217	391,051	63%
Total Personnel	898,952	2,146,659	2,458,286	2,458,286	861,226	-	861,226	1,597,060	65%
Supplies	13,530	12,665	22,700	23,723	2,815	913	3,728	19,995	84%
Services & Charges									
Professional Services	118,203	139,573	160,000	394,791	71,839	205,166	277,005	117,786	30%
Printing & Advertising	2,265	3,520	8,535	8,774	817	425	1,242	7,532	86%
Education & Training	24,323	7,953	21,000	21,000	1,145	-	1,145	19,855	95%
Travel	11,736	9,682	15,250	15,250	2,901	-	2,901	12,349	81%
Repairs & Maintenance	19,988	4,840	26,500	33,000	3,413	-	3,413	29,587	90%
Interfund Allocations	344,631	365,366	418,440	418,440	174,350	-	174,350	244,090	58%
Debt Service Principal	20,099	14,637	10,755	10,755	5,357	2,286	7,643	3,112	29%
Debt Service Interest & Fees	1,190	407	194	194	118	19	137	57	29%
Other Services & Charges	17,788	18,918	21,300	21,300	6,263	2,995	9,258	12,042	57%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	560,223	564,896	681,974	923,504	266,202	210,892	477,094	446,410	48%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	1,472,705	2,724,221	3,162,960	3,405,513	1,130,243	211,804	1,342,047	2,063,465	61%
Revenue									
Licenses & Permits	146,082	160,730	127,000	127,000	61,062		61,062	65,938	52%
Other Income	126,428	147,038	229,597	229,597	247,242		247,242	(17,645)	-8%
Interfund Allocation Reimb	-	1,400,059	1,436,881	1,436,881	598,694		598,694	838,187	58%
Total Revenue	272,510	1,707,827	1,793,478	1,793,478	906,998		906,998	886,480	49%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

The 2020 expenditures for Engineering have decreased by \$57,161 compared to the 2019 amended budget, but increased by \$154,327 as compared to the 2019 original budget. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020. Additionally, Interfund Allocations have increased by \$54,709 and Supplies decreased.

City of South Bend, Indiana
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Division Name	Office of Sustainability	Fund Number	101
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Fund Type	General Fund
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	81,071	110,252	110,252	35,362	-	35,362	74,890	68%
Fringe Benefits	-	26,572	30,801	30,801	12,369	-	12,369	18,432	60%
Total Personnel	-	107,643	141,053	141,053	47,732	-	47,732	93,322	66%
Supplies	-	3,934	23,800	41,070	23,361	270	23,631	17,440	42%
Services & Charges									
Professional Services	-	37,201	190,000	209,250	39,277	19,665	58,942	150,309	72%
Printing & Advertising	-	-	674	674	-	-	-	674	100%
Education & Training	-	18	2,800	2,800	86	-	86	2,714	97%
Travel	-	201	3,800	3,800	-	-	-	3,800	100%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	19,234	9,740	9,740	4,063	-	4,063	5,677	58%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	3,487	5,700	20,649	5,098	-	5,098	15,551	75%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	60,142	212,714	246,913	48,524	19,665	68,189	178,725	72%
Capital	-	-	-	50,000	-	-	-	50,000	100%
Total Expenditures	-	171,719	377,567	479,036	119,616	19,935	139,551	339,487	71%
Revenue									
Other Income	69,005	-	-	-	9,299	-	9,299	(9,299)	-
Total Revenue	69,005	-	-	-	9,299	-	9,299	(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:

The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

A significant increase in professional services is for the implementation of the climate action plan and to increase the ability to pursue grants and partnerships.

Rate case participation, previously funded by utilities enterprise accounts, will now be housed in Sustainability's budget.

The Office of Sustainability will continue to fund the installation of electric vehicle chargers, two in 2020 and one each year after that.

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

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Division Name	AmeriCorps Grant Program						Fund Number	101		
Fund Type	General Fund									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	13,424	244,129	262,722	262,722	102,732	-	102,732	159,990	61%	
Fringe Benefits	3,252	40,651	57,060	57,060	16,220	-	16,220	40,840	72%	
Total Personnel	16,677	284,780	319,782	319,782	118,952	-	118,952	200,830	63%	
Supplies	53	43,669	48,850	53,068	4,408	3,915	8,322	44,746	84%	
Services & Charges										
Professional Services	-	12,054	44,051	52,653	15,514	4,381	19,895	32,758	62%	
Printing & Advertising	-	594	1,200	1,200	107	-	107	1,093	91%	
Education & Training	-	4,769	7,624	9,424	676	1,800	2,476	6,948	74%	
Travel	-	10,609	10,006	10,006	660	-	660	9,346	93%	
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	
Other Services & Charges	638	1,125	6,820	7,320	956	500	1,456	5,864	80%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
Total Services & Charges	638	29,151	69,701	80,603	17,913	6,681	24,595	56,009	69%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	17,368	357,600	438,333	453,453	141,273	10,596	151,869	301,585	67%	
Revenue										
Intergov./ Grants	-	117,240	177,238	177,238	89,282	-	89,282	87,956	50%	
Interfund Transfers In	-	135,000	70,000	105,000	105,000	-	105,000	-	0%	
Total Revenue	-	252,240	247,238	282,238	194,282	-	194,282	87,956	31%	

Division Purpose:

In 2018, the City of South Bend won a \$150,000 grant to fund South Bend Home Corps, a new residential efficiency, health, and safety program staffed by 10 full-time AmeriCorps members. This is a division of the Department of Public Works and works directly with the Office of Sustainability.

Goals:

- Empower homeowners to understand bills and manage energy and water use.
- Assess homes for energy or water savings and safety or health hazards.
- Install basic efficiency and weatherization measures.
- Facilitate homeowner in accessing other City or community programs for significant repair or health/safety issues.
- Hold public workshops and education events.

Explanation of Revenue Sources:

This division is funded by property tax revenue collected in the General Fund, the AmeriCorps grant, and transfers in from City departments that benefit from the AmeriCorps program.

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

The AmeriCorps grant amount requested will increase annually due to increases in allowable costs. In addition, this program is expected to slowly grow to house more AmeriCorps members and serve additional households - increasing the per-member and per-household costs but not impacting overhead or staffing costs. Grant reimbursements are expected to grow at the same rate as expenditures. AmeriCorps members are not employees of the City. Program start-up costs will continue into the first part of 2020 but from 2021 and on, office supply and small tool expenditures will level out. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

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

Explanation of Expenditures

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

City of South Bend, Indiana
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Department Name	Police Department					Fund Number	101			
Fund Type	General Fund									
Control	City Funds									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	17,703,733	17,218,225	17,208,074	17,206,799	6,427,980	-	6,427,980	10,778,819	63%	
Fringe Benefits	6,365,856	5,275,228	5,737,594	5,738,869	2,227,281	-	2,227,281	3,511,588	61%	
Total Personnel	24,069,590	22,493,452	22,945,668	22,945,668	8,655,260	-	8,655,260	14,290,407	62%	
Supplies	715,253	905,823	1,274,943	1,325,893	284,780	120,223	405,003	920,890	69%	
Services & Charges										
Professional Services	434,585	657,704	575,000	578,586	279,197	2,775	281,972	296,614	51%	
Printing & Advertising	-	-	24,721	24,721	84	-	84	24,637	100%	
Utilities	183,917	185,066	174,408	174,408	51,630	8,685	60,315	114,093	65%	
Education & Training	4,785	350	-	-	-	-	-	-	-	
Travel	1,433	1,339	250	250	-	-	-	250	100%	
Repairs & Maintenance	327,995	906,259	1,042,027	1,063,738	405,230	13,108	418,337	645,401	61%	
Interfund Allocations	3,055,248	4,333,272	3,651,431	3,651,431	1,521,429	-	1,521,429	2,130,002	58%	
Debt Service Principal	141,435	137,083	139,178	139,178	69,325	-	69,325	69,853	50%	
Debt Service Interest & Fees	8,406	5,837	3,742	3,742	2,135	-	2,135	1,607	43%	
Grants & Subsidies	15,916	3,026	57,000	56,248	2,420	-	2,420	53,828	96%	
Other Services & Charges	270,597	252,846	336,908	338,758	136,815	23,215	160,030	178,728	53%	
Interfund Transfers Out	-	26,423	-	-	-	-	-	-	-	
Total Services & Charges	4,444,316	6,509,206	6,004,665	6,031,060	2,468,264	47,782	2,516,046	3,515,013	58%	
Capital	-	102,885	-	-	-	-	-	-	-	
Total Expenditures	29,229,159	30,011,366	30,225,276	30,302,621	11,408,304	168,005	11,576,309	18,726,310	62%	
Revenue										
Other Income	292,508	613,356	453,450	453,450	315,874		315,874	137,576	30%	
Donations	-	-	7,500	7,500	-		-	7,500	100%	
Total Revenue	292,508	613,356	460,950	460,950	315,874		315,874	145,076	31%	

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.

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

2020 Changes to Budgeted Personnel

+3 Sworn Officers – two in the General Fund (#101) and one in the Public Safety LOIT Fund (#249)

-2 Records Clerk Positions – eliminate third shift of Records Division and close overnight, dedicated phone with direct line to 911 center will be available for emergencies

Transfer 7 Positions from Police Dept to new Crime Lab Division in the General Fund (#101) – separating the budget from the rest of the department, plan to start offering services to other governmental agencies for a fee

Supplies

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

Services & Charges

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

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

• Grants & Subsidies - increase for the expansion of the Police Athletic League (PAL) Program.

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Division Name	Police Crime Lab					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		%
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	424,616	424,616	165,095	-	165,095	259,521	61%
Fringe Benefits	-	-	160,375	160,375	59,489	-	59,489	100,886	63%
Total Personnel	-	-	584,991	584,991	224,583	-	224,583	360,407	62%
Supplies	-	-	17,000	17,000	4,401	2,857	7,258	9,742	57%
Services & Charges									
Professional Services	-	-	-	-	8	-	8	(8)	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service Principal	-	-	25,416	25,416	-	-	-	25,416	100%
Debt Service Interest & Fees	-	-	3,861	3,861	-	-	-	3,861	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	29,277	29,277	8	-	8	29,269	100%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	631,268	631,268	228,992	2,857	231,850	399,418	63%
Revenue									
Charges for Services	-	-	-	-	925	-	925	(925)	-
Total Revenue	-	-	-	-	925	-	925	(925)	-

Division Purpose:

This division was created to track expenditures related to South Bend Police Department Crime Lab community programs for significant repair or health/safety issues. Crime Lab services offered include: serial number restoration, tool matching, fracture matching, tires and footwear, video analysis, trace evidence examination, distance proximity determination, expert testimony, facial recognition.

Explanation of Revenue Sources:

The Crime Lab plans to offer services to other agencies for a charge. Currently, the Lab provides these services free of charge. Revenue estimates will be set after the demand for services and billable charges are determined.

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

Personnel & Supplies

In 2020, seven (7) existing positions will be transferred from the Police Dept to this new division along with the lab's budget for operating supplies. Separating the Crime Lab's budget from the rest of the Police Department will allow the Department to better track expenditures directly related to the Crime Lab.

Lab Information Management System (LIMS)

In order to manage the workflow and be able to bill other agencies, the City needs to purchase a Lab Information Management System (LIMS) software solution. LIMS tracks the chain of custody of evidence, test results, and other lab information. The 2020 budget includes an estimate for debt service payments for a capital lease to purchase a LIMS. However, after the passage of the budget, the City was informed that it was awarded a grant to purchase a LIMS and a new lab microscope. The new microscope will be for firearm and tool mark examination, replacing a 13+ year-old microscope. The budget for debt service payments will not be needed.

City of South Bend, Indiana
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Department Name	Fire Department						Fund Number	101		
Fund Type	General Fund									
Control	City Funds									
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Expenditures by Type										
Personnel										
Salaries & Wages	13,090,460	12,884,584	16,336,954	16,336,954	6,467,992	-	6,467,992	9,868,962	60%	
Fringe Benefits	5,044,259	3,938,049	5,551,703	5,557,340	2,234,841	-	2,234,841	3,322,499	60%	
Total Personnel	18,134,719	16,822,632	21,888,657	21,894,294	8,702,833	-	8,702,833	13,191,461	60%	
Supplies	405,751	585,336	570,437	611,000	223,402	62,752	286,154	324,846	53%	
Services & Charges										
Professional Services	163,002	294,517	224,000	229,940	26,693	9,808	36,501	193,439	84%	
Printing & Advertising	132	-	22,214	22,214	926	50	976	21,238	96%	
Utilities	275,135	287,600	284,666	284,666	116,711	20,148	136,858	147,808	52%	
Education & Training	76,396	51,604	93,000	93,000	8,994	402	9,396	83,604	90%	
Travel	38,825	38,139	20,500	20,500	5,021	918	5,939	14,561	71%	
Repairs & Maintenance	911,197	1,042,780	807,000	845,171	459,967	36,849	496,816	348,355	41%	
Interfund Allocations	1,498,978	1,979,778	1,890,530	1,890,530	787,715	-	787,715	1,102,815	58%	
Other Services & Charges	12,470	5,702	38,500	38,500	14,567	9,994	24,562	13,938	36%	
Interfund Transfers Out	-	608,052	-	-	-	-	-	-	-	
Total Services & Charges	2,976,134	4,308,172	3,380,410	3,424,521	1,420,595	78,168	1,498,763	1,925,758	56%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	21,516,603	21,716,141	25,839,504	25,929,815	10,346,830	140,921	10,487,750	15,442,065	60%	
Revenue										
Intergov./ Grants	-	302,484	67,486	67,486	-	-	-	67,486	100%	
Licenses & Permits	-	-	24,000	24,000	6,804	-	6,804	17,196	72%	
Charges for Services	-	409	4,500	4,500	65	-	65	4,435	99%	
Donations	-	345	-	-	-	-	-	-	-	
Other Income	7,213	11,447	2,000	2,000	1,623	-	1,623	377	19%	
Interfund Transfers In	-	-	1,771,992	1,771,992	-	-	-	1,771,992	100%	
Total Revenue	7,213	314,685	1,869,978	1,869,978	8,492	-	8,492	1,861,486	100%	

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.

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

2020 is the third year of a 4-year collective bargaining agreement - the negotiated 2% increase in wages from 2019 to 2020 is reflected. The South Bend Fire Department conducts recruit academies when its staffing becomes insufficient, generally after the 6th opening. The academy is approximately 21 weeks long - therefore, the department budgets 6 civilian recruit positions for 21 weeks.

- Memorial Hospital is no longer contracting with the Fire Department to provide neonatal transportation. The changes in revenue and expenditures are reflected in the budget. The program was supported by approximately 3 positions. The Fire Department proposes to eliminate two of those positions through attrition and transfer one to expand the Community Paramedic Program.

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

- In 2020, the Fire Department is moving all firefighters (47) assigned to Emergency Medical Services to the General Fund. This includes wages & benefits, supplies, and services previously accounted for in the EMS Operating Fund (#288). Keeping firefighter EMS personnel in a separate budget is impractical due to frequently changing assignments. EMS expenditures related to billing will be accounted for in separate division in the General Fund.

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

City of South Bend, Indiana
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Division Name	Fire Training Center					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	323,500	5,000	1,959	3,030	4,989	11	0%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	33,000	33,000	3,334	-	3,334	29,666	90%
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	110,000	110,000	2,460	8,145	10,605	99,395	90%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	143,000	143,000	5,793	8,145	13,938	129,061	90%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	466,500	148,000	7,752	11,175	18,928	129,072	87%
Revenue									
Charges for Services	-	-	50,000	50,000	-	-	-	50,000	100%
Total Revenue	-	-	50,000	50,000	-	-	-	50,000	100%

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

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

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

During 2019 and 2020, capital improvements will be made to the training center through the use of bond proceeds. Capital expenditures related to the fire training center upgrade can be seen in the Fire Station #9 Bond Capital Fund (#451).

City of South Bend, Indiana
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Division Name	Emergency Medical Services					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Expenditures by Type									
Personnel									
Salaries & Wages	-	-	138,605	138,605	52,826	-	52,826	85,779	62%
Fringe Benefits	-	-	73,548	73,548	29,195	-	29,195	44,353	60%
Total Personnel	-	-	212,153	212,153	82,021	-	82,021	130,132	61%
Supplies	-	-	65,496	383,996	107,023	3,471	110,494	273,502	71%
Services & Charges									
Professional Services	-	-	80,610	80,610	221	1,779	2,000	78,610	98%
Printing & Advertising	-	-	12,200	12,200	-	220	220	11,980	98%
Education & Training	-	-	4,000	4,000	2,830	-	2,830	1,170	29%
Repairs & Maintenance	-	-	133,600	133,600	2,640	-	2,640	130,960	98%
Interfund Allocations	-	-	10,159	10,159	4,230	-	4,230	5,929	58%
Other Services & Charges	-	-	20,000	20,000	18,708	-	18,708	1,292	6%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	260,569	260,569	28,629	1,999	30,628	229,941	88%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	538,218	856,718	217,674	5,470	223,143	633,575	74%
Revenue									
Charges for Services	-	-	3,593,000	3,593,000	1,663,139	-	1,663,139	1,929,861	54%
Total Revenue	-	-	3,593,000	3,593,000	1,663,139	-	1,663,139	1,929,861	54%

Division Purpose:

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

Explanation of Revenue Sources:

The Fire Department recovers significant portion of the cost of EMS services through insurance and patient payments.

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

Prior to 2020, the EMS operations were tracked in the EMS Operating Fund (#288). Revenue received from EMS services was not sufficient to cover expenses. Keeping EMS in its own fund would require interfund transfers. Starting in 2020, EMS activities will be moved to the General Fund. Moving EMS revenue and expenditures into the General Fund will simplify accounting.

This budget covers the cost of four EMS billing personnel (wages & benefits); office supplies, postage, and collection fees for EMS billing; various EMS supplies; and preventative maintenance and repairs to EMS equipment.

Ideally, the cost of firefighters assigned to EMS activities would be tracked here as well; but due to frequent changes in assignments, it has proven impractical. Instead, the Fire Department will estimate EMS personnel costs by number of positions assigned, rather than specific firefighters.

City of South Bend, Indiana
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Division Name	Morris Performing Arts Center					Fund Number	101		
Fund Type	General Fund								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Expenditures by Type									
Personnel									
Salaries & Wages	363,209	381,917	505,675	505,675	170,982	-	170,982	334,693	66%
Fringe Benefits	187,894	147,033	210,020	210,580	76,834	560	77,394	133,186	63%
Total Personnel	551,102	528,950	715,695	716,255	247,816	560	248,376	467,879	65%
Supplies	20,327	20,954	26,886	39,050	18,768	3,837	22,605	16,445	42%
Services & Charges									
Professional Services	-	2,160	10,200	18,190	2,328	5,663	7,990	10,200	56%
Printing & Advertising	25,151	43,730	46,694	55,113	10,852	18,532	29,384	25,729	47%
Utilities	120,748	128,031	136,268	136,268	41,595	13,000	54,595	81,673	60%
Education & Training	3,025	2,938	4,500	4,500	-	-	-	4,500	100%
Travel	3,786	5,648	11,000	13,743	1,469	-	1,469	12,274	89%
Repairs & Maintenance	40,721	85,650	107,000	114,691	14,383	17,436	31,819	82,872	72%
Interfund Allocations	179,604	240,405	210,875	210,875	87,857	-	87,857	123,018	58%
Other Services & Charges	9,062	10,358	19,455	19,455	8,289	5,500	13,789	5,666	29%
Interfund Transfers Out	-	-	-	175,579	175,579	-	175,579	-	0%
Total Services & Charges	382,097	518,920	545,992	748,414	342,351	60,130	402,481	345,932	46%
Capital	-	22,230	-	-	-	-	-	-	-
Total Expenditures	953,526	1,091,053	1,288,573	1,503,719	608,935	64,527	673,462	830,256	55%
Revenue									
Charges for Services	1,131,903	1,220,096	1,139,000	1,139,000	152,899	-	152,899	986,101	87%
Other Income	50,540	46,536	50,000	50,000	5,471	-	5,471	44,529	89%
Interfund Allocation Reimb	-	-	-	40,118	-	-	-	40,118	100%
Total Revenue	1,182,443	1,266,632	1,189,000	1,229,118	158,370	-	158,370	1,070,748	87%

Division Purpose:

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

Explanation of Revenue Sources:

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

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

In 2020, the position of Event Service Technician will be transferred from the Palais Royale to the Morris PAC. The General Manager-Venues position will continue to be paid out of the Century Center Operations Fund (#670) and allocated back to the Morris at 50% (cost of wages & benefits). This expense is part of Other Interfund Allocations. City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. Maintenance and utilities continue to increase. In 2020, \$175,579 was transferred to the Morris Capital Fund (#416) to help fund the Morris ceiling repair.

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Division Name	Palais Royale Ballroom						Fund Number	101		
Fund Type	General Fund									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.		%	
Expenditures by Type										
Personnel										
Salaries & Wages	121,692	88,606	79,967	79,967	25,620	-	25,620	54,347	68%	
Fringe Benefits	82,636	49,675	39,482	39,482	17,048	-	17,048	22,434	57%	
Total Personnel	204,328	138,282	119,449	119,449	42,668	-	42,668	76,781	64%	
Supplies	13,006	5,181	13,322	13,792	3,423	2,218	5,641	8,151	59%	
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	
Printing & Advertising	25,686	21,346	22,349	23,657	1,693	2,300	3,993	19,664	83%	
Utilities	81,902	88,730	82,582	82,582	39,483	12,089	51,572	31,010	38%	
Education & Training	-	-	510	510	-	-	-	510	100%	
Travel	-	-	2,040	2,040	-	-	-	2,040	100%	
Repairs & Maintenance	31,283	54,179	82,000	84,054	12,842	16,730	29,571	54,483	65%	
Interfund Allocations	29,690	48,511	43,637	43,637	18,185	-	18,185	25,452	58%	
Other Services & Charges	3,233	2,181	10,761	15,761	2,991	10,070	13,061	2,700	17%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
Total Services & Charges	171,794	214,947	243,879	252,241	75,193	41,189	116,381	135,859	54%	
Capital	15,000	-	15,300	15,300	-	-	-	15,300	100%	
Total Expenditures	404,127	358,410	391,950	400,782	121,284	43,407	164,691	236,091	59%	
Revenue										
Charges for Services	236,085	197,585	229,572	229,572	46,728	-	46,728	182,844	80%	
Other Income	22,540	18,694	20,000	20,000	4,966	-	4,966	15,034	75%	
Total Revenue	258,625	216,280	249,572	249,572	51,693	-	51,693	197,878	79%	

Division Purpose:

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

Explanation of Revenue Sources:

This division is funded by property tax revenue collected in the General Fund and from charges for services including concessions.

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

In 2020, the position of Event Service Technician will be transferred from the Palais Royale to the Morris PAC. City-wide, all salary caps will increase by 2% from 2019 to 2020. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.

**City of South Bend, Indiana
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Fund Name	Parks & Recreation					Fund Number	201		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	9,591,899	10,048,047	9,340,797	9,340,797	-		-	9,340,797	100%
Intergov./ Shared Revenues	842,315	890,592	845,000	845,000	-		-	845,000	100%
Intergov./ Grants	746,101	3,635,801	-	973,098	648,098		648,098	325,000	33%
Charges for Services	1,715,313	2,583,508	3,036,794	3,036,794	684,773		684,773	2,352,021	77%
Interest Earnings	82,586	140,690	87,861	87,861	(2,618)		(2,618)	90,479	103%
Donations	81,500	1,714,670	1,215,000	1,290,000	520,750		520,750	769,250	60%
Other Income	337,727	329,248	82,500	82,500	100,883		100,883	(18,383)	-22%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	333,331		333,331	466,669	58%
Total Revenue	15,743,288	19,753,423	15,407,952	16,456,050	2,285,217		2,285,217	14,170,833	86%
Expenditures by Division									
Park Administration	1,259,102	1,723,159	1,514,423	1,514,548	622,718	16,174	638,892	875,656	58%
Park Maintenance	6,347,725	9,916,774	6,730,222	6,928,436	2,894,496	377,437	3,271,933	3,656,503	53%
Golf Courses	1,416,310	1,621,929	1,550,027	1,551,873	547,913	21,399	569,313	982,560	63%
Recreation	1,911,046	3,034,640	3,146,517	3,185,143	1,154,884	84,573	1,239,457	1,949,686	61%
Marketing & Events	803,874	965,503	1,266,763	1,277,387	391,423	47,984	439,407	837,980	66%
Park Projects & Capital	1,196,285	6,432,472	500,000	868,120	818,373	32,002	850,376	17,744	2%
Potawatomi Zoo	712,660	700,000	700,000	700,000	700,000	-	700,000	-	0%
Park Debt	-	-	-	-	-	-	-	-	-
Total Expenditures	13,647,003	24,394,477	15,407,952	16,025,507	7,129,808	579,570	7,709,377	8,316,129	52%
Expenditures by Type									
Personnel									
Salaries & Wages	5,399,492	5,970,871	6,247,884	6,247,784	2,348,183	-	2,348,183	3,899,601	62%
Fringe Benefits	2,271,216	1,850,776	2,217,404	2,217,932	888,358	428	888,786	1,329,146	60%
Total Personnel	7,670,708	7,821,647	8,465,288	8,465,716	3,236,541	428	3,236,968	5,228,747	62%
Supplies	998,555	1,291,583	1,514,963	1,573,600	453,482	99,951	553,432	1,020,168	65%
Services & Charges									
Professional Services	444,315	443,786	141,069	293,704	136,879	24,441	161,320	132,384	45%
Printing & Advertising	37,141	112,043	261,929	267,208	45,340	45,962	91,302	175,907	66%
Utilities	651,921	764,164	674,112	674,131	288,677	163,612	452,289	221,842	33%
Education & Training	10,086	23,428	34,500	36,199	6,715	175	6,890	29,309	81%
Travel	12,764	20,508	34,922	34,922	2,082	18	2,100	32,822	94%
Repairs & Maintenance	415,648	689,481	401,510	446,102	240,801	19,136	259,938	186,164	42%
Interfund Allocations	1,064,472	1,672,261	1,421,220	1,421,220	592,168	-	592,168	829,052	58%
Debt Service Principal	352,675	456,436	516,346	528,634	299,788	59,508	359,296	169,338	32%
Debt Service Interest & Fees	32,161	43,303	50,033	51,872	37,728	5,486	43,214	8,658	17%
Grants & Subsidies	691,626	715,000	715,000	715,000	715,000	-	715,000	-	0%
Other Services & Charges	422,349	1,176,018	677,060	694,198	261,549	151,354	412,903	281,295	41%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,135,158	6,116,428	4,927,701	5,163,190	2,626,728	469,692	3,096,419	2,066,771	40%
Capital	842,582	9,164,819	500,000	823,001	813,057	9,500	822,557	444	0%
Total Expenditures	13,647,003	24,394,477	15,407,952	16,025,507	7,129,808	579,570	7,709,377	8,316,130	52%
Net Surplus / (Deficit)	2,096,285	(4,641,054)	-	430,543	(4,844,591)		(5,424,160)		
Beginning Cash Balance	6,210,755	8,278,260		3,649,543					
Cash Adjustments	(28,780)	12,338		-					
Ending Cash Balance	8,278,260	3,649,543		4,080,086	(1,180,196)				
Cash Reserves Target	3,411,751	6,098,619		4,006,377					
							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, Recreation, and Experience/Marketing. There are three capital/special project divisions: Regional Cities Grant, Pokagon Band Donation, and Leighton Foundation Grant.

Explanation of Revenue Sources:

This fund's main source of revenue is property taxes. This fund also receives auto excise and commercial vehicle excise tax (intergovernmental shared revenues). Additional revenue is derived from charges for services such as pavilion rental, golf course fees, concessions, and fees for camps, leagues, fitness centers, and special events. In 2019, this fund received a donation of \$450,000 from the Pokagon Band. It will be received annually through 2023. The Regional Cities Grant of \$5 million dollars is expected to be completed in 2019. In 2019, VPA received \$1,000,000 from the Leighton Foundation. Interfund transfers from the EDIT Fund (#408) help subsidize the Parks operations. Revenue will decrease in 2020 due to the completion of the \$5 million Regional Cities Grant in 2019, decrease in Donations and the decrease in estimated Property Tax receipts due to circuit breaker property tax reform.

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. Two new positions will be added in 2020: additional Manager-Park Grounds and Youth Engagement Coordinator (this position will oversee the Youth Employment Program and its expansion). Accounting Change - In 2019, the Recreation Nonreverting Fund (#203) and the Park Nonreverting Capital Fund (#405) were discontinued and the activity formerly appearing in them is represented in the Parks & Recreation Fund (#201). This will allow for better reporting and more efficient use of funds.

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Parks & Recreation Historical Budget Summary - Fund 201, 203, & 405

	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	9,591,899	10,048,047	9,340,797	9,340,797	-		-	9,340,797	100%
Intergov./ Shared Revenues	842,315	890,592	845,000	845,000	-		-	845,000	100%
Intergov./ Grants	746,101	3,635,801	-	973,098	648,098		648,098	325,000	33%
Charges for Services	2,669,972	2,583,508	3,036,794	3,036,794	684,773		684,773	2,352,021	77%
Interest Earnings	99,025	140,690	87,861	87,861	(2,618)		(2,618)	90,479	103%
Donations	111,123	1,714,670	1,215,000	1,290,000	520,750		520,750	769,250	60%
Other Income	343,567	329,248	82,500	82,500	100,883		100,883	(18,383)	-22%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	333,331		333,331	466,669	58%
Total Revenue	16,749,848	19,753,423	15,407,952	16,456,050	2,285,217		2,285,217	14,170,833	86%
Expenditures by Fund									
Parks & Recreation Fund (#201)	13,647,003	24,394,477	15,407,952	16,025,507	7,129,808	579,570	7,709,377	8,316,130	52%
Recreation Nonreverting Fund (#203)	1,760,359	-	-	-	-	-	-	-	-
Parks Capital Fund (#405)	171,530	-	-	-	-	-	-	-	-
Total Expenditures	15,578,892	24,394,477	15,407,952	16,025,507	7,129,808	579,570	7,709,377	8,316,130	52%
Expenditures by Division									
Park Administration	1,259,102	1,723,159	1,514,423	1,514,548	622,718	16,174	638,892	875,656	58%
Park Maintenance	6,514,887	9,916,774	6,730,222	6,928,436	2,894,496	377,437	3,271,933	3,656,503	53%
Golf Courses	1,420,678	1,621,929	1,550,027	1,551,873	547,913	21,399	569,313	982,560	63%
Recreation	3,528,596	3,034,640	3,146,517	3,185,143	1,154,884	84,573	1,239,457	1,945,686	61%
Marketing & Events	946,684	965,503	1,266,763	1,277,387	391,423	47,984	439,407	837,980	66%
Park Projects & Capital	1,196,285	6,432,472	500,000	868,120	818,373	32,002	850,376	17,744	2%
Potawatomi Zoo	712,660	700,000	700,000	700,000	700,000	-	700,000	-	0%
Park Debt	-	-	-	-	-	-	-	-	-
Total Expenditures	15,578,892	24,394,477	15,407,952	16,025,507	7,129,808	579,570	7,709,377	8,316,129	52%
Expenditures by Type									
Personnel									
Salaries & Wages	5,699,791	5,970,871	6,247,884	6,247,784	2,348,183	-	2,348,183	3,899,601	62%
Fringe Benefits	2,297,296	1,850,776	2,217,404	2,217,932	888,358	428	888,786	1,329,146	60%
Total Personnel	7,997,087	7,821,647	8,465,288	8,465,716	3,236,541	428	3,236,969	5,228,747	62%
Supplies	1,140,274	1,291,583	1,514,963	1,573,600	453,482	99,951	553,432	1,020,168	65%
Services & Charges									
Professional Services	571,404	443,786	141,069	293,704	136,879	24,441	161,320	132,384	45%
Printing & Advertising	100,423	112,043	261,929	267,208	45,340	45,962	91,302	175,907	66%
Utilities	651,921	764,164	674,112	674,131	288,677	163,612	452,289	221,842	33%
Education & Training	15,096	23,428	34,500	36,199	6,715	175	6,890	29,309	81%
Travel	22,704	20,508	34,922	34,922	2,082	18	2,100	32,822	94%
Repairs & Maintenance	431,450	689,481	401,510	446,102	240,801	19,136	259,938	186,164	42%
Interfund Allocations	1,174,618	1,672,261	1,421,220	1,421,220	592,168	-	592,168	829,052	58%
Debt Service Principal	352,675	456,436	516,346	528,634	299,788	59,508	359,296	169,338	32%
Debt Service Interest & Fees	32,161	43,303	50,033	51,872	37,728	5,486	43,214	8,658	17%
Grants & Subsidies	691,626	715,000	715,000	715,000	715,000	-	715,000	-	0%
Other Services & Charges	619,220	1,176,018	677,060	694,198	261,549	151,354	412,903	281,295	41%
Interfund Transfers Out	925,652	-	-	-	-	-	-	-	-
Total Services & Charges	5,588,952	6,116,428	4,927,701	5,163,190	2,626,728	469,692	3,096,419	2,066,771	40%
Capital	852,580	9,164,819	500,000	823,001	813,057	9,500	822,557	444	0%
Total Expenditures	15,578,892	24,394,477	15,407,952	16,025,507	7,129,808	579,570	7,709,377	8,316,130	52%
Net Surplus / (Deficit)	1,170,955	(4,641,054)	-	430,543	(4,844,591)		(5,424,160)		

Explanation of Significant Changes:

Accounting Change - In 2019, the Recreation Nonreverting Fund (#203) and the Park Nonreverting Capital Fund (#405) were discontinued and the activity formerly appearing in them is represented in the Parks & Recreation Fund (#201). This will allow for better reporting and more efficient use of funds.

City of South Bend, Indiana
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Fund Name	Morris PAC / Palais Royale Marketing	Fund Number	273
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	17,373	21,618	15,000	15,000	2,099		2,099	12,901	86%
Interest Earnings	1,025	1,802	566	566	264		264	302	53%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	18,398	23,421	15,566	15,566	2,363		2,363	13,203	85%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	16,083	7,720	20,000	30,816	-	10,816	10,816	20,000	65%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	16,083	7,720	20,000	30,816	-	10,816	10,816	20,000	65%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	16,083	7,720	20,000	30,816	-	10,816	10,816	20,000	65%

Net Surplus / (Deficit)	2,315	15,701	(4,434)	(15,250)	2,363	(8,453)
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Beginning Cash Balance	55,239	57,345		73,045		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(209)	(1)		-		
Ending Cash Balance	57,345	73,045		57,795	75,533	
Cash Reserves Target	4,021	1,930		7,704		

Fund Purpose:
The Morris Performing Arts Center and Palais Royale Marketing Fund was established as a separate, non-reverting fund to receive monies from solicitation of funds for commercial promotion sponsorships such as commercial ads on ticket envelopes and Morris Marquee sponsorships; and to accept donations to The Morris Performing Arts Center and Palais Royale. All sums so collected and deposited in this fund are to be used for the sole purpose of assisting with continued promotions of and within both the Morris Performing Arts Center and Palais Royale.

Explanation of Revenue Sources:
Revenue for this fund is collected through donations and sponsorships and used to assist with continued promotions of and within the Morris Complex. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are for advertisements and promotional services. The City is able to not only advertise on the local area digital billboards, but also secure sponsorships to help fund the advertising displayed on them.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Morris PAC / Self-Promotion	Fund Number	274
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	100,932	82,464	105,000	105,000	19,432		19,432	85,568	81%
Interest Earnings	786	3,934	1,794	1,794	735		735	1,059	59%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	101,718	86,398	106,794	106,794	20,167		20,167	86,627	81%

Expenditures by Type									
Services & Charges									
Professional Services	-	956	80,000	80,000	-	-	-	80,000	100%
Printing & Advertising	-	-	35,000	35,000	-	-	-	35,000	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	956	115,000	115,000	-	-	-	115,000	100%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	956	115,000	115,000	-	-	-	115,000	100%

Net Surplus / (Deficit)	101,718	85,442	(8,206)	(8,206)	20,167		20,167
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Beginning Cash Balance	-	101,499		186,839		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(219)	(101)		-		
Ending Cash Balance	101,499	186,839		178,633	207,327	
Cash Reserves Target	-	239		28,750		

Fund Purpose:
This fund was created to account for Self Promoter Events. Earnings on self-promoted events will be retained in this fund.

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

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are for marketing and advertising for the Morris Performing Arts Center.

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Fund Name	2017 Parks Bond Debt Service	Fund Number	312
Fund Type	Debt Service Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	703,118	1,166,972	1,111,962	1,111,962	-		-	1,111,962	100%
Intergov./ Shared Revenues	37,107	74,210	42,232	42,232	-		-	42,232	100%
Interest Earnings	722	1,412	2,637	2,637	(593)		(593)	3,230	122%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	740,947	1,242,595	1,156,831	1,156,831	(593)		(593)	1,157,424	100%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Debt Service Principal	350,000	770,000	785,000	785,000	380,000	-	380,000	405,000	52%
Debt Service Interest & Fees	243,304	411,140	387,968	387,968	196,833	-	196,833	191,136	49%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	593,304	1,181,140	1,172,968	1,172,968	576,833	-	576,833	596,136	51%
Total Expenditures	593,304	1,181,140	1,172,968	1,172,968	576,833	-	576,833	596,136	51%

Net Surplus / (Deficit)	147,643	61,455	(16,137)	(16,137)	(577,425)	(577,425)
Beginning Cash Balance	-	147,325		208,740		
Cash Adjustments	(319)	(39)		-		
Ending Cash Balance	147,325	208,740		192,603	(368,327)	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement

Fund Purpose:
This fund is used to collect a separate property tax levy and is used to pay for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Park District Bonds, Series A-K (debt schedule #165).

The par amount of the 2017 Park District Bonds, Series A-K was \$14,075,000. The bonds were closed on December 20, 2017 and have a net interest rate of 3.056%. The net proceeds after bond issuance costs were \$13,715,350. This amount was deposited into the 2017 Parks Bond Capital Fund (#471) to be used towards the approved capital projects.

Explanation of Revenue Sources:
This fund receives property tax revenue (distributions received in June and December) from a levy that was previously collected in Fund #313 for the College Football Hall of Fame debt service (final payment February 1, 2018). This fund also receives a small portion of auto excise and commercial vehicle excise tax (intergovernmental shared revenues).

Explanation of Expenditures and Significant Changes/Variations:
Debt service payments are due on January 15 and July 15. The first debt service payment was due July 15, 2018 and the final payment is due January 15, 2033. Property taxes are assumed to come in to cover the debt service payments through the life of the bond.

Capital expenditures related to this bond are tracked in the 2017 Parks Bond Capital Fund (#471).

City of South Bend, Indiana
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Fund Name	Coveleski Stadium Capital	Fund Number	401
Fund Type	Capital Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	29,082	23,125	30,000	30,000	-		-	30,000	100%
Interest Earnings	1,054	823	162	162	85		85	77	48%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	30,136	23,947	30,162	30,162	85		85	30,077	100%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	1,249	38,513	30,000	30,000	14,353	-	14,353	15,647	52%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,249	38,513	30,000	30,000	14,353	-	14,353	15,647	52%
Capital	10,000	32,955	-	-	-	-	-	-	-
Total Expenditures	11,249	71,468	30,000	30,000	14,353	-	14,353	15,647	52%

Net Surplus / (Deficit)	18,887	(47,520)	162	162	(14,268)	(14,268)
Beginning Cash Balance	54,612	73,256		25,850		
Cash Adjustments	(243)	114		-		
Ending Cash Balance	73,256	25,850		26,012	11,625	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

Fund Purpose:
This fund is used to account for minor capital improvements for Four Winds Field at Coveleski Stadium, located in downtown South Bend.

Explanation of Revenue Sources:
Revenues are in the form of compensation received by the City based on stadium attendance.

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	101,251	82,464	105,000	105,000	19,432		19,432	85,568	81%
Interest Earnings	7,145	10,956	3,354	3,354	1,496		1,496	1,858	55%
Other Income	-	575	-	-	-		-	-	-
Interfund Transfers In	-	-	-	175,579	175,579		175,579	-	0%
Total Revenue	108,396	93,995	108,354	283,933	196,507		196,507	87,426	31%

Expenditures by Type									
Supplies	6,690	14,469	40,000	40,000	-	-	-	40,000	100%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	63,882	21,435	55,000	146,759	90,471	1,974	92,445	54,314	37%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	63,882	21,435	55,000	146,759	90,471	1,974	92,445	54,314	37%
Capital	74,492	14,149	40,000	373,224	-	333,224	333,224	40,000	11%
Total Expenditures	145,063	50,052	135,000	559,983	90,471	335,198	425,669	134,314	24%

Net Surplus / (Deficit)	(36,667)	43,943	(26,646)	(276,050)	106,036	(229,162)
Beginning Cash Balance	416,215	378,088		422,125		
Cash Adjustments	(1,459)	94		-		
Ending Cash Balance	378,088	422,125		146,075	528,885	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement

Fund Purpose:
This fund accounts for capital projects at the Morris Performing Arts Center (MPAC).

Explanation of Revenue Sources:
This fund receives revenue from a ticket surcharge. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.00 deposited into Morris PAC Capital Fund (#416), \$1.50 deposited into the General Fund (#101), and \$1.00 deposited into Morris PAC Self-Promotion Fund (#274). This fund also receives revenue from interest earned on the fund's cash balance. In 2020, \$175,579 was transferred from the General Fund (#101) to help fund the Morris ceiling repair.

Explanation of Expenditures and Significant Changes/Variations:
The Morris Performing Arts Center was re-opened in 2000 - Many of the assets throughout the building are coming to an end of their useful life and need replacement. The theatrical equipment is outdated and needs to be upgraded to meet the requirements of the performances / acts renting the facility.
The Morris is getting ready to celebrate its 100 year anniversary in 2022 and is planning for major renovations. Funds will be raised, deposited, and expensed through the VPA Parks Foundation.

- Fire panel upgrade (current one is not compliant with new safety codes) - \$20,000
- Security access control upgrade (system failure and antiquated equipment) - \$20,000
- Rigging (batten fixes, rail fixes) - \$25,000
- Soft goods (legs and borders need to be replaced - the existing ones are dry rotted) - \$25,000
- Electrical cord upgrades - \$5,000
- Miscellaneous and unexpected supplies, tools / equipment and services - \$40,000

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Fund Name	Palais Royale Historic Preservation	Fund Number	450
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Fund Type	Capital Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	17,661	14,425	15,000	15,000	3,916		3,916	11,084	74%
Interest Earnings	2,107	2,961	229	229	219		219	10	4%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	19,768	17,386	15,229	15,229	4,134		4,134	11,094	73%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	38,779	35,000	69,160	34,160	-	34,160	35,000	51%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	38,779	35,000	69,160	34,160	-	34,160	35,000	51%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	38,779	35,000	69,160	34,160	-	34,160	35,000	51%

Net Surplus / (Deficit)	19,768	(21,393)	(19,771)	(53,931)	(30,026)		(30,026)
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Beginning Cash Balance	109,771	129,091		107,792		Cash Reserves Target No reserve requirement
Cash Adjustments	(448)	94		-		
Ending Cash Balance	129,091	107,792		53,861	77,951	
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund was established to track the funding and expenditures for capital projects that preserve the historic character of the multimillion dollar Palais Royale Ballroom. There are no operational related expenditures, such as personnel.

Explanation of Revenue Sources:
This fund receives a percent of catering and facility rental revenue received from functions held at the Palais (excluding not-for-profits). This fund also receives revenue from interest earned on the fund's cash balance.

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

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

	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Revenue									
Debt Proceeds	3,786,189	-	-	-	-		-	-	-
Interest Earnings	1,999	22,489	-	12,652	291		291	12,361	98%
Interfund Transfers In	64,761	-	-	-	-		-	-	-
Total Revenue	3,852,949	22,489	-	12,652	291		291	12,361	98%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	148,135	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	148,135	-	-	-	-	-	-	-	-

Capital	439,955	3,166,419	-	133,581	37,430	-	37,430	96,151	72%
Total Expenditures	588,090	3,166,419	-	133,581	37,430	-	37,430	96,151	72%

Net Surplus / (Deficit)	3,264,859	(3,143,930)	-	(120,929)	(37,139)	(37,139)
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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	3,264,859	120,929		-	83,791		
Cash Reserves Target	-	-		-			

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

Explanation of Revenue Sources:
The par amount of the bonds was \$3,440,000 with a premium of \$346,189. The bonds were closed on November 1, 2018 with a net interest rate of 3.78%. The net proceeds after bond issuance costs were \$3,702,814. The cash adjustment in 2018 reflects the balance held by the escrow agent at the end of 2018 (\$3,702,814 bonds proceeds + \$1,999.13 interest earnings - \$439,954.75 capital project expenditures).

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

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Fund Name	2017 Parks Bond Capital	Fund Number	471
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Fund Type	Capital Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	186,252	297,324	-	-	32,073		32,073	(32,073)	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	186,252	297,324	-	-	32,073		32,073	(32,073)	-

Expenditures by Type

Services & Charges									
Professional Services	129,892	15,000	-	6,464	-	-	6,464	6,464	0%
Debt Service Interest & Fees	17,750	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	147,642	15,000	-	6,464	-	-	6,464	6,464	0%

Capital	955,451	4,176,107	-	8,563,296	438,133	3,137,521	3,575,654	4,987,642	58%
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Total Expenditures	1,103,093	4,191,107	-	8,569,760	438,133	3,143,985	3,582,117	4,987,642	58%
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Net Surplus / (Deficit)	(916,841)	(3,893,782)	-	(8,569,760)	(406,060)	(3,550,044)			
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Beginning Cash Balance	13,888,958	12,944,127		9,062,798		Cash Reserves Target			
Cash Adjustments	(27,990)	12,453		-					
Ending Cash Balance	12,944,127	9,062,798		493,038	8,857,884	No reserve requirement - Bond capital fund - spend down to zero			
Cash Reserves Target	-	-		-					

Fund Purpose:

This fund was established per the bond agreement in order to track the capital expenditures of the 2017 Parks Bond proceeds. In 2017, the City of South Bend issued a Parks bond in the amount of \$14,075,000 for certain improvements in connection with the MY SB Parks and Trails initiative. The bond closing date was December 20, 2017. The bonds will be repaid over a period of 15 years with the first debt service payment due on July 15, 2018 and the final payment due on January 15, 2033. Debt service payments are tracked in the 2017 Parks Bond Debt Service Fund (#312).

Explanation of Revenue Sources:

Net proceeds after bond issuance costs were deposited into this fund in the amount of \$13,856,100. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	Parking Garages	Fund Number	601
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Fund Type	Enterprise Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	1,222,385	945,347	1,281,877	1,281,877	395,197		395,197	886,680	69%
Fines, Forfeitures, and Fees	67,203	42,745	62,100	62,100	6,708		6,708	55,393	89%
Interest Earnings	22,665	32,323	11,271	11,271	3,152		3,152	8,119	72%
Other Income	2,655	16,084	1,200	1,200	20		20	1,180	98%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,314,909	1,036,499	1,356,448	1,356,448	405,076		405,076	951,372	70%

Expenditures by Subdivisions									
Parking Enforcement	264,600	105,009	81,470	81,470	52,523	-	52,523	28,947	36%
Parking General Operations	-	-	-	-	-	-	-	-	-
Main Street Garage	283,633	270,215	342,975	494,234	94,265	453,214	547,479	(53,245)	-11%
Leighton Plaza Garage	376,898	450,815	445,887	605,358	260,314	72,244	332,559	272,799	45%
Wayne Street Garage	283,985	197,869	299,163	467,493	168,934	63,812	232,746	234,747	50%
Eddy St Commons Garage	-	15,000	11,000	11,000	2,676	-	2,676	8,324	76%
Total Expenditures	1,209,117	1,038,908	1,180,495	1,659,555	578,712	589,270	1,167,982	491,572	30%

Expenditures by Type									
Supplies	969	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	1,001,178	700,335	500,000	504,321	197,789	69,006	266,794	237,527	47%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	97,488	104,528	86,296	98,996	39,394	9,108	48,502	50,494	51%
Repairs & Maintenance	59,093	126,794	315,000	451,460	30,003	189,781	219,784	231,676	51%
Interfund Allocations	40,944	49,026	84,199	84,199	35,073	-	35,073	49,126	58%
Other Services & Charges	9,444	13,574	5,000	6,899	5,696	-	5,696	1,203	17%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,208,148	994,258	990,495	1,145,875	307,955	267,894	575,849	570,026	50%
Capital	-	44,650	190,000	513,680	270,757	321,376	592,133	(78,453)	-15%
Total Expenditures	1,209,117	1,038,908	1,180,495	1,659,555	578,712	589,270	1,167,982	491,573	30%

Net Surplus / (Deficit)	105,792	(2,409)	175,953	(303,107)	(173,636)		(762,906)		
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Beginning Cash Balance	1,225,253	1,325,951		1,326,253					
Cash Adjustments	(5,094)	2,710		-					
Ending Cash Balance	1,325,951	1,326,253		1,023,146	1,154,891				
Cash Reserves Target	302,279	259,727		414,889					
								Cash Reserves Target	
								25% of Annual expenditures	

Fund Purpose:
This fund accounts for the revenues and expenditures from the various parking garages owned by the City of South Bend. There are currently 1,484 stalls. Parking garage operations are under outside contract with DTSB (Downtown South Bend, Inc.)

Explanation of Revenue Sources:
This fund receives revenue from the collection of daily and monthly parking fees at several downtown parking garages. Effective January 2017, the Common Council approved an increase in parking garage rates and parking enforcement fines. It was the first increase in 13 years. There are plans to review increasing rates in 2020.

Explanation of Expenditures and Significant Changes/Variations:
There are many capital improvement needs. Although expenditures for repairs and capital improvements decrease from 2019 to 2020, the City plans on addressing those needs across several years.

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

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Fund Name	Century Center Operations						Fund Number	670	
Fund Type	Enterprise Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	1,275,000	1,275,000	1,275,000	1,275,000	637,500		637,500	637,500	50%
Charges for Services	3,157,588	3,192,290	3,590,320	3,590,320	433,766		433,766	3,156,554	88%
Interest Earnings	(6)	24	-	-	7		7	(7)	-
Other Income	4,595	9,692	6,275	6,275	5,561		5,561	714	11%
Interfund Allocation Reimb	-	66,045	68,478	68,478	28,529		28,529	39,949	58%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	4,437,177	4,543,051	4,940,073	4,940,073	1,105,363		1,105,363	3,834,710	78%
Expenditures by Subdivisions									
City Operations	763,881	1,390,766	1,491,433	1,529,619	508,643	49,071	557,714	971,905	64%
Food & Beverage Operations	3,495,827	3,137,910	3,506,282	3,506,282	775,478	-	775,478	2,730,804	78%
Total Expenditures	4,259,708	4,528,676	4,997,715	5,035,901	1,284,121	49,071	1,333,192	3,702,709	74%
Expenditures by Type									
Personnel									
Salaries & Wages	334,283	473,272	513,026	513,026	179,471	-	179,471	333,555	65%
Fringe Benefits	120,798	155,072	191,269	191,269	68,201	-	68,201	123,068	64%
Other Personnel Costs	1,387,772	1,197,879	1,397,785	1,397,785	454,965	-	454,965	942,820	67%
Total Personnel	1,842,853	1,826,223	2,102,080	2,102,080	702,637	-	702,637	1,399,443	67%
Supplies	1,224,932	1,145,517	1,418,899	1,419,994	161,851	5,810	167,662	1,252,332	88%
Services & Charges									
Professional Services	96,141	76,325	120,628	127,356	22,384	65	22,448	104,908	82%
Printing & Advertising	99	2,893	-	257	180	-	180	77	30%
Utilities	344,126	375,552	353,989	353,989	127,445	-	127,445	226,544	64%
Education & Training	299	-	-	1,575	1,575	-	1,575	-	0%
Travel	-	-	1,000	1,000	-	-	-	1,000	100%
Repairs & Maintenance	56,990	101,642	101,000	127,300	40,483	40,076	80,559	46,741	37%
Interfund Allocations	-	162,380	169,544	169,544	70,648	-	70,648	98,896	58%
Insurance	90,112	57,019	57,047	57,047	21,480	-	21,480	35,567	62%
Other Services & Charges	518,247	512,899	579,589	581,820	135,438	3,120	138,558	443,262	76%
Interfund Transfers Out	85,909	268,227	93,939	93,939	-	-	-	93,939	100%
Total Services & Charges	1,191,923	1,556,936	1,476,736	1,513,827	419,632	43,261	462,893	1,050,934	69%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	4,259,708	4,528,676	4,997,715	5,035,901	1,284,121	49,071	1,333,192	3,702,709	74%
Net Surplus / (Deficit)	177,469	14,375	(57,642)	(95,828)	(178,758)		(227,829)		
Beginning Cash Balance	1,354,272	1,532,952		1,537,206					
Cash Adjustments	1,211	(10,121)		-					
Ending Cash Balance	1,532,952	1,537,206		1,441,378	1,519,188				
Cash Reserves Target	1,064,927	1,132,169		1,258,975					
								Cash Reserves Target	
								25% of Annual expenditures	

Fund Purpose:

This fund accounts for the operating costs of Century Center, the City's convention center. The Century Center is a division of the Department of Venues, Parks & Arts.

Explanation of Revenue Sources:

This fund receives Hotel/Motel Tax and collects revenue for charges for services such as facility rent, catering, parking etc. Amount may change in years going forward. Charges for Services is expected to increase over the years as new business is generated by the two new hotels that opened in downtown South Bend during 2018, along with the overall increasing economic impact. Revenue is forecasted to increase at 1% per year.

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

In 2018, a new food & beverage management contract was signed with SMG (a company that specializes in venue management) - as a result, a portion of the staff were transferred to the City. The repair and maintenance operation is handled by the City while the venue management is handled by SMG.

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Fund Name	Century Center Capital	Fund Number	671
Fund Type	Enterprise Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2,026	12,966	10,000	10,000	1,873		1,873	8,127	81%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	177,475	-	-	-		-	-	-
Total Revenue	2,026	190,441	10,000	10,000	1,873		1,873	8,127	81%

Expenditures by Type									
Services & Charges									
Professional Services	4,800	66,123	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,800	66,123	-	-	-	-	-	-	-

Capital	5,216	-	20,000	1,000,000	-	-	-	1,000,000	100%
Total Expenditures	10,016	66,123	20,000	1,000,000	-	-	-	1,000,000	100%

Net Surplus / (Deficit)	(7,989)	124,318	(10,000)	(990,000)	1,873		1,873		
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Beginning Cash Balance	865,353	857,363		981,681		Cash Reserves Target			
Cash Adjustments	-	-		-					
Ending Cash Balance	857,363	981,681		(8,319)	983,554				
Cash Reserves Target	800,000	800,000		800,000		\$800,000 Minimum per Board of Managers			

Fund Purpose:
This fund was established to account for capital expenditures at the Century Center. The cash is held in a separate capital bank account.

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

Explanation of Expenditures and Significant Changes/Variations:
The Century Center's capital needs are being met by an allocation from the Saint Joseph County Hotel/Motel Tax Board. These capital expenditures for the Century Center are paid directly from the County budget and do not pass through the City's accounting system; therefore, these expenditures do not appear in the City's budget. For 2020, the Century Center is requesting \$1 million for capital expenditures to be paid by the Hotel/Motel Tax Board for the Bendix Theatre esports renovation. This request is subject to St Joseph County appropriation and amount may change in years going forward.

\$20,000 is budgeted from the Century Center's own capital funds to cover any smaller capital needs not covered by the Hotel/Motel Tax Board.

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	221,437	235,000	221,437	221,437	221,437		221,437	-	0%
Interest Earnings	36	4,232	1,200	1,200	1,571		1,571	(371)	-31%
Other Income	110,049	104,511	95,720	95,720	49,487		49,487	46,233	48%
Interfund Transfers In	85,909	90,752	93,939	93,939	-		-	93,939	100%
Total Revenue	417,430	434,495	412,296	412,296	272,495		272,495	139,801	34%

Expenditures by Type									
Services & Charges									
Debt Service Principal	162,702	280,090	285,614	285,614	141,409	144,205	285,614	-	0%
Debt Service Interest & Fees	143,034	135,333	125,482	125,482	63,979	61,504	125,482	-	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	305,736	415,423	411,096	411,096	205,388	205,709	411,096	-	0%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	305,736	415,423	411,096	411,096	205,388	205,709	411,096	-	0%

Net Surplus / (Deficit)	111,694	19,071	1,200	1,200	67,108	(138,601)			
Beginning Cash Balance	58,882	170,316		189,409					
Cash Adjustments	(260)	21		-					
Ending Cash Balance	170,316	189,409		190,609	256,755				
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 in the following ways: a pledge of Hotel/Motel Tax revenue from St. Joseph County in the amount of \$221,437 per year starting in 2018; an operating transfer from Century Center; and a federally-subsidized interest rebate of approximately 80% of interest paid.

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	509	803	120	120	107		107	13	11%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	509	803	120	120	107		107	13	11%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	20,000	20,000	-	-	-	20,000	100%
Interfund Transfers Out	424,791	-	-	-	-	-	-	-	-
Total Services & Charges	424,791	-	20,000	20,000	-	-	-	20,000	100%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	424,791	-	20,000	20,000	-	-	-	20,000	100%

Net Surplus / (Deficit)	(424,282)	803	(19,880)	(19,880)	107		107
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Beginning Cash Balance	453,304	28,916		29,730		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(107)	12		-		
Ending Cash Balance	28,916	29,730		9,850	29,888	
Cash Reserves Target	106,198	-		5,000		

Fund Purpose:
This trust fund is designated for expenses specifically for the City Cemetery.

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

Explanation of Expenditures and Significant Changes/Variations:
Funds are budgeted for expenses related to maintaining the City Cemetery.

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Fund Name	Bowman Cemetery	Fund Number	731
Fund Type	Special Revenue Fund		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	(126)	12,623	5,791	5,791	1,678		1,678	4,113	71%
Other Income	31,207	-	-	-	-		-	-	-
Interfund Transfers In	424,791	-	-	-	-		-	-	-
Total Revenue	455,872	12,623	5,791	5,791	1,678		1,678	4,113	71%

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

Net Surplus / (Deficit)	455,872	12,623	5,791	5,791	1,678				1,678
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Beginning Cash Balance	-	454,888		467,692					
Cash Adjustments	(984)	182		-					
Ending Cash Balance	454,888	467,692		473,483	470,172				
Cash Reserves Target	400,000	400,000		400,000					

Cash Reserves Target
\$400,000 minimum

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

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

Explanation of Expenditures and Significant Changes/Variations:
 Expenses will be for maintaining the Bowman Cemetery. There are no expenditures budgeted for 2019 since the fund was established after the 2019 budget was passed. Appropriation requests for expenditures will be made as needed.

City of South Bend, Indiana
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Fund Name	2015 Parks Bond Debt Service	Fund Number	757
Fund Type	Debt Service Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2,787	3,527	2,000	2,000	755		755	1,246	62%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	347,259	409,270	377,756	377,756	159,443		159,443	218,313	58%
Total Revenue	350,045	412,797	379,756	379,756	160,198		160,198	219,559	58%

Expenditures by Type									
Services & Charges									
Debt Service Principal	210,000	220,000	225,000	225,000	110,000		110,000	115,000	51%
Debt Service Interest & Fees	169,106	162,731	157,131	157,131	78,891		78,891	78,240	50%
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	379,106	382,731	382,131	382,131	188,891		188,891	193,240	51%

Capital	-	-	-	-	-		-	-	-
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Total Expenditures	379,106	382,731	382,131	382,131	188,891		188,891	193,240	51%
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Net Surplus / (Deficit)	(29,061)	30,066	(2,375)	(2,375)	(28,693)		(28,693)		
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Beginning Cash Balance	557,768	560,431		590,497			Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	31,723	-		-			
Ending Cash Balance	560,431	590,497		588,122	561,804		
Cash Reserves Target	560,431	590,497		588,122			

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.

City of South Bend, Indiana
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Fund Name	Police State Seizures	Fund Number	216
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	36,737	5,018	30,000	30,000	-		-	30,000	100%
Interest Earnings	3,692	6,364	2,281	2,281	828		828	1,453	64%
Other Income	300	310	-	-	18		18	(18)	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	40,730	11,691	32,281	32,281	846		846	31,435	97%

Expenditures by Type									
Services & Charges									
Education & Training	-	-	20,000	20,000	-	-	-	20,000	100%
Other Services & Charges	7,856	-	12,000	12,000	-	-	-	12,000	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	7,856	-	32,000	32,000	-	-	-	32,000	100%
Capital	-	-	45,000	75,000	31,753	-	31,753	43,247	58%
Total Expenditures	7,856	-	77,000	107,000	31,753	-	31,753	75,247	70%

Net Surplus / (Deficit)	32,873	11,691	(44,719)	(74,719)	(30,907)	(30,907)
Beginning Cash Balance	194,467	226,550		238,323		
Cash Adjustments	(790)	81		-		
Ending Cash Balance	226,550	238,323		163,604	207,824	
Cash Reserves Target	1,964	-		26,750		

Cash Reserves Target

25% of Annual expenditures

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

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

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are budgeted for law enforcement training and various Police Department expenses.

City of South Bend, Indiana
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Fund Name	Police Curfew Violations	Fund Number	218
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Fines, Forfeitures, and Fees	138	75	200	200	-		-	200	100%
Interest Earnings	232	359	147	147	47		47	100	68%
Donations	750	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,120	434	347	347	47		47	300	86%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	854	623	1,000	1,000	-	-	-	1,000	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	854	623	1,000	1,000	-	-	-	1,000	100%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	854	623	1,000	1,000	-	-	-	1,000	100%

Net Surplus / (Deficit)	266	(190)	(653)	(653)	47		47		
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Beginning Cash Balance	12,860	13,077		12,894					
Cash Adjustments	(48)	6		-					
Ending Cash Balance	13,077	12,894		12,241	12,963				
Cash Reserves Target	214	156		250					

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:
This fund accounts for monies received from Juvenile Positive Assistance. Juvenile Positive Assistance accounts for monies received from penalties paid for curfew violations.

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

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

City of South Bend, Indiana
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Fund Name	Law Enforcement Continuing Education	Fund Number	220
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	124,980	135,148	120,000	120,000	47,060		47,060	72,940	61%
Fines, Forfeitures, and Fees	78,353	103,233	111,000	111,000	40,830		40,830	70,170	63%
Interest Earnings	9,917	11,017	2,121	2,121	1,490		1,490	631	30%
Donations	525	-	1,000	1,000	-		-	1,000	100%
Other Income	17,621	12,238	21,000	21,000	4,448		4,448	16,552	79%
Interfund Transfers In	-	26,423	-	-	-		-	-	-
Total Revenue	231,395	288,059	255,121	255,121	93,828		93,828	161,293	63%

Expenditures by Type									
Supplies	173,990	168,527	160,500	201,727	43,921	1,137	45,058	156,669	78%
Services & Charges									
Education & Training	77,133	64,459	80,000	86,050	19,246	9,122	28,368	57,682	67%
Travel	40,706	41,704	50,000	50,000	9,238	-	9,238	40,762	82%
Other Services & Charges	65,622	37,480	55,000	57,600	5,900	900	6,800	50,800	88%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	183,461	143,643	185,000	193,650	34,384	10,022	44,406	149,244	77%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	357,452	312,170	345,500	395,377	78,306	11,159	89,465	305,913	77%

Net Surplus / (Deficit)	(126,057)	(24,110)	(90,379)	(140,256)	15,522	4,363
Beginning Cash Balance	573,049	445,146		421,276		
Cash Adjustments	(1,846)	240		-		
Ending Cash Balance	445,146	421,276		281,020	442,878	
Cash Reserves Target	89,363	78,042		98,844		

Cash Reserves Target
25% of Annual expenditures

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

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

Explanation of Expenditures and Significant Changes/Variations:
Expenditures include educational materials and equipment, conference and training registration, and travel costs for conferences/trainings. In recent years, the Police Department has been spending down the cash balance in this fund as they attend various trainings and purchase new equipment. This fund's revenues will not be able to support current spending levels. In the future, the Police Department may look for other budget sources to fund education and training, such as paying for it out of the Police Department's budget in the General Fund (#101).

City of South Bend, Indiana
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Fund Name	Public Safety LOIT					Fund Number	249		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Local Income Taxes	8,487,336	9,205,130	8,766,330	9,703,297	5,929,987		5,929,987	3,773,311	39%
Interest Earnings	22,175	78,327	10,000	10,000	10,515		10,515	(515)	-5%
Total Revenue	8,509,511	9,283,457	8,776,330	9,713,297	5,940,502		5,940,502	3,772,796	39%
Expenditures by Department									
Police Department	4,265,266	4,114,929	4,619,658	4,619,658	1,900,309	-	1,900,309	2,719,349	59%
Fire Department	3,273,458	3,867,331	4,330,887	4,330,887	1,747,238	-	1,747,238	2,583,649	60%
Total Expenditures	7,538,724	7,982,259	8,950,545	8,950,545	3,647,546	-	3,647,546	5,302,998	59%
Expenditures by Type									
Personnel									
Salaries & Wages	5,514,445	6,114,800	6,623,926	6,623,926	2,702,570	-	2,702,570	3,921,356	59%
Fringe Benefits	2,024,279	1,867,459	2,326,619	2,326,619	944,977	-	944,977	1,381,642	59%
Total Personnel	7,538,724	7,982,259	8,950,545	8,950,545	3,647,546	-	3,647,546	5,302,998	59%
Total Expenditures	7,538,724	7,982,259	8,950,545	8,950,545	3,647,546	-	3,647,546	5,302,998	59%
Net Surplus / (Deficit)	970,787	1,301,198	(174,215)	762,752	2,292,956		2,292,956		
Beginning Cash Balance	988,905	1,953,942		3,253,787					
Cash Adjustments	(5,750)	(1,353)		-					
Ending Cash Balance	1,953,942	3,253,787		4,016,539	5,552,320				
Cash Reserves Target	603,098	638,581		716,044					
							Cash Reserves Target		
							8% of Annual expenditures - one month reserve		
Fund Purpose:	The Public Safety Local Option Income Tax (LOIT) Fund was established in 2010 due to Indiana's property tax "circuit breaker" system that effectively limited property tax receipts. This fund can only be used to pay for Public Safety personnel.								
Explanation of Revenue Sources:	The City has adopted a special income tax of one quarter of one percent (0.25%) to be used solely for the salaries of public safety employees who were formerly paid by property taxes. Public Safety Local Option Income Tax (LOIT) revenue is expected to increase approximately 2% per year.								
Explanation of Expenditures, Staffing, and Significant Changes/Variations:	In 2020, one first class patrolman and one first class firefighter will be transferred from the General Fund (#101), bringing the total number of positions to 46 police officers and 46 firefighters.								

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Fund Name	Police Take Home Vehicle	Fund Number	278
Fund Type	Internal Service Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	3,507	5,333	5,720	5,720	1,960		1,960	3,760	66%
Interest Earnings	13,423	20,608	8,432	8,432	2,540		2,540	5,892	70%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	16,930	25,941	14,152	14,152	4,500		4,500	9,652	68%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	18,198	50,000	50,000	50,000	6,635	-	6,635	43,366	87%
Interfund Transfers Out	-	-	-	49,087	49,087	-	49,087	-	0%
Total Services & Charges	18,198	50,000	50,000	99,087	55,722	-	55,722	43,366	44%

Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	18,198	50,000	50,000	99,087	55,722	-	55,722	43,366	44%

Net Surplus / (Deficit)	(1,268)	(24,059)	(35,848)	(84,935)	(51,221)	(51,221)
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Beginning Cash Balance	752,925	748,876		725,194		Cash Reserves Target Set dollar amount of \$750,000
Cash Adjustments	(2,780)	376		-		
Ending Cash Balance	748,876	725,194		640,259	675,216	
Cash Reserves Target	750,000	750,000		750,000		

Fund Purpose:
This fund pays for police vehicle off duty accident claims.

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

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

City of South Bend, Indiana
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Fund Name	Police Block Grants	Fund Number	280
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	70	111	51	51	15		15	36	71%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	70	111	51	51	15		15	36	71%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	70	111	51	51	15		15
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Beginning Cash Balance	3,927	3,983		4,095		
Cash Adjustments	(15)	2		-		Cash Reserves Target
Ending Cash Balance	3,983	4,095		4,146	4,117	No reserve requirement - Grant fund - spend down to zero
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund has been used to account for certain Police grants.

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

Explanation of Expenditures and Significant Changes/Variations:
Justice Assistance Grant 2009-SB-B9-1280 was essentially completed in 2014. There are no open grants at this time.

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Fund Name	Fire Department Capital	Fund Number	287
Fund Type	Capital Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	75,000	75,000	-		-	75,000	100%
Charges for Services	1,616,582	-	1,801,814	1,873,250	71,436		71,436	1,801,814	96%
Interest Earnings	79,982	79,926	8,303	8,303	4,695		4,695	3,608	43%
Other Income	3,515	25,437	-	-	43		43	(43)	-
Interfund Transfers In	27,741	545,695	-	-	-		-	-	-
Total Revenue	1,727,820	651,058	1,885,117	1,956,553	76,173		76,173	1,880,379	96%

Expenditures by Type									
Supplies	39,950	18,800	-	-	-	-	-	-	-
Services & Charges									
Professional Services	25,402	-	-	-	-	-	-	-	-
Debt Service Principal	286,561	434,910	698,185	698,185	100,861	213,378	314,240	383,945	55%
Debt Service Interest & Fees	29,819	43,560	70,888	70,888	16,950	14,638	31,588	39,300	55%
Interfund Transfers Out	625,939	726,206	743,936	743,936	375,616	203,250	578,866	165,070	22%
Total Services & Charges	967,721	1,204,676	1,513,009	1,513,009	493,427	431,267	924,693	588,315	39%
Capital	919,235	1,570,388	410,000	1,859,316	677,199	723,059	1,400,257	459,059	25%
Total Expenditures	1,926,906	2,793,864	1,923,009	3,372,325	1,170,625	1,154,325	2,324,950	1,047,374	31%

Net Surplus / (Deficit)	(199,086)	(2,142,806)	(37,892)	(1,415,772)	(1,094,452)		(2,248,777)
Beginning Cash Balance	4,314,122	4,099,519		1,962,214		Cash Reserves Target	
Cash Adjustments	(15,517)	5,501		-		No reserve requirement - Capital fund - spend down to zero	
Ending Cash Balance	4,099,519	1,962,214		546,442	1,068,773		
Cash Reserves Target	-	-		-			

Fund Purpose:
This fund was established in 2015 to track capital expenditures of the South Bend Fire Department. Capital purchases include fire apparatuses, ambulances, and major construction projects.

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

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

City of South Bend, Indiana
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Fund Name	Emergency Medical Services Operating						Fund Number	288		
Fund Type	Enterprise Funds									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.		of Budget	
Revenue										
Licenses & Permits	24,659	23,943	-	-	-		-	-	-	
Charges for Services	6,217,287	5,661,421	-	-	-		-	-	-	
Fines, Forfeitures, and Fees	225	1,275	-	-	-		-	-	-	
Interest Earnings	48,596	59,267	-	-	8,029		8,029	(8,029)	-	
Donations	200	-	-	-	-		-	-	-	
Other Income	21,159	2,993	-	-	797		797	(797)	-	
Interfund Transfers In	-	988,936	-	-	-		-	-	-	
Total Revenue	6,312,126	6,737,835	-	-	8,826		8,826	(8,826)	-	
Expenditures by Type										
Personnel										
Salaries & Wages	3,712,912	3,956,680	-	-	-		-	-	-	
Fringe Benefits	1,369,042	1,213,698	-	-	-		-	-	-	
Total Personnel	5,081,953	5,170,378	-	-	-		-	-	-	
Supplies	341,657	351,249	-	1,468	1,468		1,468	-	0%	
Services & Charges										
Professional Services	157,713	71,285	-	1,293	1,292	-	1,292	1	0%	
Utilities	18,800	8,758	-	-	-		-	-	-	
Education & Training	44,560	19,688	-	4,778	4,778		4,778	-	0%	
Repairs & Maintenance	127,347	93,053	-	44,889	30,614	14,275	44,888	1	0%	
Interfund Allocations	220,456	261,156	-	-	-		-	-	-	
Other Services & Charges	181,063	222,012	-	50,225	54,946		54,946	(4,721)	-9%	
Interfund Transfers Out	-	-	1,771,992	1,721,406	-		-	1,721,406	100%	
Total Services & Charges	749,939	675,953	1,771,992	1,822,591	91,629	14,275	105,904	1,716,687	94%	
Capital	19,811	35,359	-	-	-		-	-	-	
Total Expenditures	6,193,361	6,232,938	1,771,992	1,824,059	93,097	14,275	107,372	1,716,687	94%	
Net Surplus / (Deficit)	118,765	504,897	(1,771,992)	(1,824,059)	(84,271)		(98,546)			
Beginning Cash Balance	1,829,976	1,956,568		2,520,160						
Cash Adjustments	7,828	58,695		-						
Ending Cash Balance	1,956,568	2,520,160		696,101	2,344,404					
Cash Reserves Target	1,548,340	1,558,234		456,015						

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:

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

Revenue received from EMS services was not sufficient to cover expenses. Keeping EMS in its own fund would require interfund transfers. Starting in 2020, EMS activities will be moved to the General Fund (#101). Moving EMS revenue and expenditures into the General Fund will simplify accounting. This includes 47 firefighters and 4 EMS billing personnel. Keeping firefighter EMS personnel in a separate budget proved impractical due to frequently changing assignments. EMS expenditures related to billing will be accounted for in separate division in the General Fund.

City of South Bend, Indiana
Monthly Financial Report
May 31, 2020

Fund Name	HAZMAT	Fund Number	289
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	-	9,350	10,000	10,000	-		-	10,000	100%
Interest Earnings	451	709	238	238	101		101	137	58%
Other Income	-	12	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	451	10,071	10,238	10,238	101		101	10,137	99%

Expenditures by Type									
Supplies	8,834	1,457	10,000	10,000	-	2,404	2,404	7,596	76%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	8,834	1,457	10,000	10,000	-	2,404	2,404	7,596	76%

Net Surplus / (Deficit)	(8,383)	8,614	238	238	101		(2,303)
Beginning Cash Balance	27,506	19,039		27,647		Cash Reserves Target	
Cash Adjustments	(84)	(6)		-			
Ending Cash Balance	19,039	27,647		27,885	27,795		
Cash Reserves Target	2,209	364		2,500		25% of Annual expenditures	

Fund Purpose:
This fund is used to account for the cost of the Hazardous Materials Response team. By ordinance the South Bend Fire Department charges businesses for Hazardous Materials Response. This typically happens once or twice a year. There are no budgeted positions in this fund, responses are made by firefighters of the South Bend Fire Department.

Explanation of Revenue Sources:
Funding is entirely dependent on the number of billable Hazardous Material responses in any given calendar year. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
In recent years, this fund has been used to purchase supplies for the HAZMAT response team. No major expenditures are planned.

City of South Bend, Indiana
Monthly Financial Report
May 31, 2020

Fund Name	Indiana River Rescue	Fund Number	291
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	100,590	111,870	90,000	90,000	52,000		52,000	38,000	42%
Interest Earnings	2,726	6,998	2,317	2,317	1,252		1,252	1,065	46%
Donations	-	24,945	-	-	-		-	-	-
Other Income	5,152	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	108,468	143,813	92,317	92,317	53,252		53,252	39,065	42%

Expenditures by Type									
Personnel									
Salaries & Wages	3,000	462	3,000	3,000	-	-	-	3,000	100%
Fringe Benefits	-	-	2,500	2,500	-	-	-	2,500	100%
Total Personnel	3,000	462	5,500	5,500	-	-	-	5,500	100%
Supplies	13,277	10,913	18,500	21,282	14,029	2,326	16,356	4,926	23%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	890	1,300	1,300	-	-	-	1,300	100%
Education & Training	2,054	10,855	9,000	9,000	425	-	425	8,575	95%
Travel	9,845	942	15,000	15,000	-	-	-	15,000	100%
Repairs & Maintenance	21,764	7,520	43,000	43,000	-	-	-	43,000	100%
Other Services & Charges	600	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	34,264	20,206	68,300	68,300	425	-	425	67,875	99%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	50,541	31,581	92,300	95,082	14,454	2,326	16,781	78,301	82%
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Net Surplus / (Deficit)	57,927	112,232	17	(2,765)	38,798	-	36,471	-	-
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Beginning Cash Balance	123,859	181,204		293,325					
Cash Adjustments	(583)	(111)		-					
Ending Cash Balance	181,204	293,325		290,560	334,643				
Cash Reserves Target	12,635	7,895		23,771					

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 it's unique "L" shaped dam, and the East Race Waterway. The East Race Waterway is a 2000' run which winds through the heart of the city. It has been the site of many U.S. Olympic trials and World Class kayak events. It allows for realistic but controlled training in river rescue, what is now formally known as the premier training ground for "Swiftwater rescue." Class lectures will provide a background in theory and concepts that enables students to go directly to the water. Students become familiar with such equipment as inflatable boats, outboards, rescue ropes, rope rescue systems & necessary personal gear. Many of our teaching sites have actual accident histories.

Explanation of Revenue Sources:
This fund collects tuition fees for students attending the Indiana River Rescue School. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are for the maintenance and repair of rescue equipment and the wages for the instructors. No major expenditures are planned.

City of South Bend, Indiana
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Fund Name	Police Grants	Fund Number	292
Fund Type	Special Revenue Funds		
Control	City Funds		

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

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	21,735	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	21,735	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	21,735	-	-	-	-	-	-	-	-

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

Fund Purpose:
This fund was established to track the revenue and expenditures related to specific Federal Grants. Federal Grant revenue and expenditures are now tracked in Fund #295.

Explanation of Revenue Sources:
There isn't a source of revenue at this time. Per the grant restrictions, no interest is earned on the cash balance in this fund.

Explanation of Expenditures and Significant Changes/Variations:
There are no planned expenditures at this time.

City of South Bend, Indiana
Monthly Financial Report
May 31, 2020

Fund Name	Regional Police Academy					Fund Number	294		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	21,192	23,525	20,000	20,000	9,250		9,250	10,750	54%
Interest Earnings	1,711	3,069	1,240	1,240	466		466	774	62%
Other Income	-	175	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	22,903	26,769	21,240	21,240	9,716		9,716	11,524	54%
Expenditures by Type									
Supplies	190	-	1,500	1,500	214	-	214	1,286	86%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Education & Training	6,150	157	10,000	10,000	-	-	-	10,000	100%
Travel	-	-	1,500	1,500	-	-	-	1,500	100%
Other Services & Charges	5,249	6,579	9,500	9,500	2,843	-	2,843	6,657	70%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	11,399	6,737	21,000	21,000	2,843	-	2,843	18,157	86%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	11,589	6,737	22,500	22,500	3,057	-	3,057	19,443	86%
Net Surplus / (Deficit)	11,314	20,032	(1,260)	(1,260)	6,659		6,659		
Beginning Cash Balance	87,473	98,440		118,481		Cash Reserves Target 25% of Annual expenditures			
Cash Adjustments	(348)	10		-					
Ending Cash Balance	98,440	118,481		117,221	125,343				
Cash Reserves Target	2,897	1,684		5,625					

Fund Purpose:
This fund was established to fund the cost of course material and instructors at the South Bend Police Academy.

Explanation of Revenue Sources:
The enforcement courses are offered to other police departments who pay a fee to attend the training. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
There are no major expenditures planned for this fund.

City of South Bend, Indiana
Monthly Financial Report
May 31, 2020

Fund Name	COPS MORE Grant					Fund Number	295		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	101,310	56,495	-	249,946	180,998		180,998	68,948	28%
Fines, Forfeitures, and Fees	12,766	9,219	10,000	10,000	2,886		2,886	7,114	71%
Interest Earnings	2,278	4,724	1,265	1,265	89		89	1,176	93%
Donations	-	5,098	-	-	-		-	-	-
Other Income	14,012	1,949	20,000	20,000	116		116	19,884	99%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	130,367	77,485	31,265	281,211	184,089		184,089	97,122	35%
Expenditures by Type									
Supplies	19,215	65,306	47,000	130,317	86,905	-	86,905	43,412	33%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Education & Training	-	300	-	-	-	-	-	-	-
Travel	-	-	-	-	-	20,906	20,906	(20,906)	-
Other Services & Charges	43,835	44,622	45,000	45,000	11,417	6,408	17,825	27,175	60%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	43,835	44,922	45,000	45,000	11,417	27,314	38,731	6,269	14%
Capital	-	-	-	215,909	138,812	76,425	215,238	671	0%
Total Expenditures	63,050	110,228	92,000	391,226	237,134	103,739	340,873	50,352	13%
Net Surplus / (Deficit)	67,316	(32,743)	(60,735)	(110,015)	(53,045)		(156,785)		
Beginning Cash Balance	135,365	202,035		169,439					
Cash Adjustments	(646)	146		-					
Ending Cash Balance	202,035	169,439		59,424	116,684				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

This fund was established to track Federal Grants received for specific purposes outlined in each grant. In recent years, this fund has also been used to track donations and their associated expenditures.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

In recent years, this fund has been used to pay for a youth boxing program. The South Bend Police Athletic League (PAL) relaunched in 2006 with the founding of the South Bend Police Boxing Club. This free program matches cops and youth ages 10-18 in a sports mentoring environment. The objective of the Boxing Club is to encourage young people to value peaceful and positive ways to resolve differences and frustrations. It's a way for youth to "put down" violence and death—and "put on" the boxing gloves for a better life. The PAL program is being expanded in 2020, with more funding budgeted in the Police Department's budget in the General Fund (#101). 2019 Capital - \$80,000 for 3D crime scene equipment.

City of South Bend, Indiana
Monthly Financial Report
March 31, 2020

Fund Name	Police Federal Drug Enforcement					Fund Number	299		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	6,201	-	5,000	5,000	-		-	5,000	100%
Interest Earnings	2,654	3,131	1,366	1,366	588		588	778	57%
Other Income	36,436	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	45,291	3,131	6,366	6,366	588		588	5,778	91%
Expenditures by Type									
Supplies	-	-	6,000	6,000	-	-	-	6,000	100%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	22,100	43,499	45,000	45,000	-	-	-	45,000	100%
Total Expenditures	22,100	43,499	51,000	51,000	-	-	-	51,000	100%
Net Surplus / (Deficit)	23,191	(40,368)	(44,634)	(44,634)	588		588		
Beginning Cash Balance	130,729	153,920		113,552					
Cash Adjustments	-	-		-					
Ending Cash Balance	153,920	113,552		68,918	114,139				
Cash Reserves Target	5,525	10,875		12,750					
						Cash Reserves Target			
						25% of Annual expenditures			

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

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

Explanation of Expenditures and Significant Changes/Variations:
Budgeted expenditures are for replacement of police cars and for supplies related to drug enforcement and training.

City of South Bend, Indiana
Monthly Financial Report
May 31, 2020

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interfund Transfers In	120,663	321,706	341,231	341,231	173,866		173,866	167,365	49%
Total Revenue	120,663	321,706	341,231	341,231	173,866		173,866	167,365	49%

Expenditures by Type									
Services & Charges									
Debt Service Principal	75,000	170,000	195,000	195,000	100,000	-	100,000	95,000	49%
Debt Service Interest & Fees	45,663	151,706	146,231	146,231	73,866	-	73,866	72,365	49%
Total Services & Charges	120,663	321,706	341,231	341,231	173,866	-	173,866	167,365	49%
Total Expenditures	120,663	321,706	341,231	341,231	173,866	-	173,866	167,365	49%

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

Fund Purpose:
This fund is used to pay for the semi-annual payment of debt service principal and interest to the bondholders for the General Obligation Bonds, Series 2018 (debt schedule #168). The bonds were issued to fund the replacement of Fire Station #9 and addition of a classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. The par amount of the General Obligation Bonds, Series 2018 was \$5,045,000 with a premium of \$37,316. The bonds were closed on March 29, 2018 with a net interest rate of 3.065%.

Explanation of Revenue Sources:
This fund receives interfund transfers from the Fire Department Capital Fund (#287) in the amount of the debt service payments.

Explanation of Expenditures and Significant Changes/Variations:
Debt service payments are due on January 15 and July 15. The final bond payment is due 1/15/38.

City of South Bend, Indiana
Monthly Financial Report
May 31, 2020

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	55,108	42,008	3,854	3,854	1,316		1,316	2,538	66%
Debt Proceeds	5,082,316	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	5,137,424	42,008	3,854	3,854	1,316		1,316	2,538	66%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	215,133	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	215,133	-	-	-	-	-	-	-	-
Capital	1,420,290	3,143,446	-	89,311	63,772	-	63,772	25,539	29%
Total Expenditures	1,635,423	3,143,446	-	89,311	63,772	-	63,772	25,539	29%

Net Surplus / (Deficit)	3,502,001	(3,101,438)	3,854	(85,457)	(62,456)	(62,456)
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Beginning Cash Balance	-	3,494,445		399,877		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	(7,556)	6,871		-		
Ending Cash Balance	3,494,445	399,877		314,420	339,039	
Cash Reserves Target	-	-		-	-	

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

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

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

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

City of South Bend, Indiana
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May 31, 2020

Fund Name	Fire Pension					Fund Number	701		
Fund Type	Pension Trust Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of
			Budget	Budget		Encumbrances	& Encumb.	Balance	Budget
Revenue									
Intergov./ Shared Revenues	4,475,669	4,466,993	4,900,000	4,900,000	-		-	4,900,000	100%
Interest Earnings	7,439	8,670	6,502	6,502	220		220	6,282	97%
Other Income	9,010	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	4,492,118	4,475,663	4,906,502	4,906,502	220		220	4,906,282	100%
Expenditures by Type									
Personnel									
Salaries & Wages	4,636,193	4,449,225	4,791,361	4,791,361	1,781,862		1,781,862	3,009,499	63%
Fringe Benefits	-	-	-	-	-		-	-	-
Total Personnel	4,636,193	4,449,225	4,791,361	4,791,361	1,781,862		1,781,862	3,009,499	63%
Supplies	67	-	100	100	-		-	100	100%
Services & Charges									
Professional Services	3,202	4,000	6,100	6,100	3,500		3,500	2,600	43%
Travel	-	-	350	350	-		-	350	100%
Other Services & Charges	919	1,126	1,400	1,400	378		378	1,022	73%
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	4,121	5,126	7,850	7,850	3,878		3,878	3,972	51%
Total Expenditures	4,640,381	4,454,351	4,799,311	4,799,311	1,785,739		1,785,739	3,013,571	63%
Net Surplus / (Deficit)	(148,263)	21,312	107,191	107,191	(1,785,520)		(1,785,520)		
Beginning Cash Balance	464,746	315,085		336,501					
Cash Adjustments	(1,398)	104		-					
Ending Cash Balance	315,085	336,501		443,692	(1,448,441)				
Cash Reserves Target	464,038	445,435		479,931					

Cash Reserves Target
10% of Annual expenditures

Fund Purpose:

This fund accounts for the operation of a pension plan for former Fire Department employees and receives reimbursement from the State of Indiana. Retiree health insurance payments are not paid through this fund; this cost is not reimbursed by the state. Retiree health payments are paid through the regular Fire Department budget.

Explanation of Revenue Sources:

Pension relief payments are received from the state in arrears based on costs incurred in the prior year. Payments are typically received in June and September. This fund can have a negative cash balance when it is waiting to be reimbursed by the State. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are for the pension payments to retired firefighters or surviving spouses and for death benefits paid out. For the year 2020, there are no scheduled DROP (deferred retirement option plan) payments.

City of South Bend, Indiana
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Fund Name	Police Pension						Fund Number	702		
Fund Type	Pension Trust Funds									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget	
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget	
Revenue										
Intergov./ Shared Revenues	6,223,858	6,111,782	6,347,700	6,117,752	-		-	6,117,752	100%	
Interest Earnings	14,743	17,014	12,428	12,428	278		278	12,150	98%	
Other Income	4,124	2,890	8,000	8,000	6,284		6,284	1,716	21%	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	6,242,725	6,131,686	6,368,128	6,138,180	6,561		6,561	6,131,618	100%	
Expenditures by Type										
Personnel										
Salaries & Wages	6,175,699	6,374,654	6,229,288	6,229,288	2,696,269		2,696,269	3,533,019	57%	
Fringe Benefits	261	-	3,717	3,717	-		-	3,717	100%	
Total Personnel	6,175,960	6,374,654	6,233,005	6,233,005	2,696,269		2,696,269	3,536,736	57%	
Supplies	-	-	-	-	-		-	-	-	
Services & Charges										
Professional Services	3,200	4,000	6,500	6,500	3,500		3,500	3,000	46%	
Travel	-	-	500	500	-		-	500	100%	
Other Services & Charges	979	1,271	1,400	1,400	563	34	597	803	57%	
Interfund Transfers Out	-	-	-	-	-		-	-	-	
Total Services & Charges	4,179	5,271	8,400	8,400	4,063	34	4,097	4,303	51%	
Total Expenditures	6,180,140	6,379,925	6,241,405	6,241,405	2,700,332	34	2,700,366	3,541,039	57%	
Net Surplus / (Deficit)	62,585	(248,240)	126,723	(103,225)	(2,693,770)		(2,693,805)			
Beginning Cash Balance	886,366	945,540		698,148			Cash Reserves Target			
Cash Adjustments	(3,411)	848		-			10% of Annual expenditures			
Ending Cash Balance	945,540	698,148		594,923	(1,994,425)					
Cash Reserves Target	618,014	637,993		624,141						

Fund Purpose:

This fund accounts for the operation of a pension plan for former Police Department employees and receives reimbursement from the State of Indiana.

Explanation of Revenue Sources:

Pension relief payments are received from the state in arrears based on costs incurred in the prior year. Payments are typically received in June and September. This fund can have a negative cash balance when it is waiting to be reimbursed by the State. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are for the pension payments to retired officers or surviving spouses and for death benefits paid out. After 2020, there will be no 1977 convertees.

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	51	65	4	4	9		9	(5)	-125%
Donations	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	51	65	4	4	9		9	(5)	-125%

Expenditures by Type									
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	601	-	2,020	2,020	-	-	-	2,020	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	601	-	2,020	2,020	-	-	-	2,020	100%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	601	-	2,020	2,020	-	-	-	2,020	100%

Net Surplus / (Deficit)	(550)	65	(2,016)	(2,016)	9		9
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Beginning Cash Balance	2,889	2,330		2,395		Cash Reserves Target
Cash Adjustments	(9)	1		-		
Ending Cash Balance	2,330	2,395		379	2,408	
Cash Reserves Target	-	-		-		

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

Explanation of Revenue Sources:
This 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. In recent years, this fund has not been used so the cash balance is growing.

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	28,198	-	-	-	-		-	-	-
Interest Earnings	16,217	24,778	20,000	20,000	3,065		3,065	16,935	85%
Other Income	100,000	100,000	100,000	100,000	-		-	100,000	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	144,415	124,778	120,000	120,000	3,065		3,065	116,935	97%

Expenditures by Type									
Services & Charges									
Professional Services	93,868	149,969	25,000	873,464	155,824	638,795	794,619	78,845	9%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	93,868	149,969	25,000	873,464	155,824	638,795	794,619	78,845	9%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	93,868	149,969	25,000	873,464	155,824	638,795	794,619	78,845	9%

Net Surplus / (Deficit)	50,547	(25,191)	95,000	(753,464)	(152,759)	(791,554)
Beginning Cash Balance	876,414	954,136		929,415		
Cash Adjustments	27,174	470		-		
Ending Cash Balance	954,136	929,415		175,951	778,249	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement - Grant fund - spend down to zero

Fund Purpose:
This fund is used to account for various EPA grants relating to brownfields. Revenues and expenditures in this fund are grant and project specific and will vary from year to year. EPA's Brownfields Program empowers states, communities, and other stakeholders to work together to prevent, assess, safely clean up, and sustainably reuse brownfields. A brownfield site is real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. Past grant activity includes:

- 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:
It is unclear whether additional grants will be available after 2017. Other income is derived from repayment from the River West TIF Fund (#324), with the last payment due in 2020.

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									
	2018	2019	2020	2020	2020	2020	Total			
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
Revenue										
Intergov./ Grants	2,375	-	-	555,695	-		-	555,695	100%	
Interest Earnings	6,784	2,878	3,000	3,000	517		517	2,483	83%	
Other Income	54,008	72,010	72,011	72,011	18,003		18,003	54,008	75%	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	63,167	74,888	75,011	630,706	18,519		18,519	612,186	97%	
Expenditures by Type										
Services & Charges										
Professional Services	-	53,699	-	63,463	29,291	34,172	63,463	-	0%	
Debt Service Principal	65,591	67,581	69,632	69,632	17,213	35,076	52,289	17,343	25%	
Debt Service Interest & Fees	6,419	4,429	2,379	2,379	789	929	1,718	661	28%	
Other Services & Charges	55,662	-	-	-	-	-	-	-	-	
Interfund Transfers Out	-	230,000	-	-	-	-	-	-	-	
Total Services & Charges	127,672	355,710	72,011	135,474	47,293	70,177	117,471	18,004	13%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	127,672	355,710	72,011	135,474	47,293	70,177	117,471	18,004	13%	
Net Surplus / (Deficit)	(64,506)	(280,822)	3,000	495,232	(28,774)		(98,951)			
Beginning Cash Balance	410,752	344,987		64,775						
Cash Adjustments	(1,259)	610		-						
Ending Cash Balance	344,987	64,775		560,007	40,899					
Cash Reserves Target	-	-		-						
							Cash Reserves Target			
							No reserve requirement - Grant fund - spend down to zero			

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are for debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program with final payment due in 2021.

- Past expenditures include demolition of vacant and abandoned houses/lots and equipment for the Ignition Park/ND Turbo project.

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Fund Name	Department of Community Investment (DCI)					Fund Number	211		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	270,192	434,000	464,500	464,500	7,500		7,500	457,000	98%
Charges for Services	338,582	212,079	249,070	249,070	120,889		120,889	128,181	51%
Fines, Forfeitures, and Fees	-	-	40,000	40,000	15,650		15,650	24,350	61%
Interest Earnings	14,158	17,680	15,000	15,000	2,444		2,444	12,556	84%
Other Income	4,256	4,123	-	-	1,189		1,189	(1,189)	-
Interfund Allocation Reimb	-	-	174,531	174,531	72,723		72,723	101,808	58%
Interfund Transfers In	1,866,020	2,350,633	2,288,899	2,288,899	953,705		953,705	1,335,194	58%
Total Revenue	2,493,209	3,018,515	3,232,000	3,232,000	1,174,100		1,174,100	2,057,900	64%
Expenditures by Type									
Personnel									
Salaries & Wages	1,464,757	1,493,197	1,788,354	1,778,354	649,231	-	649,231	1,129,123	63%
Fringe Benefits	630,626	528,540	665,776	665,776	243,036	-	243,036	422,740	63%
Total Personnel	2,095,383	2,021,736	2,454,130	2,444,130	892,267	-	892,267	1,551,863	63%
Supplies	19,501	18,276	25,792	28,054	9,094	49	9,143	18,911	67%
Services & Charges									
Professional Services	319,616	157,623	296,100	434,679	82,859	162,199	245,057	189,622	44%
Printing & Advertising	10,940	13,604	24,707	24,773	3,848	1,952	5,800	18,973	77%
Education & Training	8,889	9,835	23,900	23,900	1,019	-	1,019	22,881	96%
Travel	17,302	24,271	28,000	29,524	4,502	-	4,502	25,022	85%
Repairs & Maintenance	1,989	9,911	2,600	101,951	11,393	88,178	99,571	2,380	2%
Interfund Allocations	390,538	464,363	357,941	357,941	149,145	-	149,145	208,796	58%
Other Services & Charges	10,694	16,116	18,830	20,726	5,268	439	5,706	15,020	72%
Interfund Transfers Out	-	-	-	35,000	35,000	-	35,000	-	0%
Total Services & Charges	759,969	695,723	752,078	1,028,494	293,033	252,768	545,801	482,694	47%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	2,874,853	2,735,735	3,232,000	3,500,678	1,194,394	252,817	1,447,211	2,053,468	59%
Net Surplus / (Deficit)	(381,644)	282,780	-	(268,678)	(20,294)		(273,111)		
Cash Reserves Target									
Beginning Cash Balance	1,114,625	729,684		1,012,307					
Cash Adjustments	(3,297)	(158)		-					
Ending Cash Balance	729,684	1,012,307		743,629	1,002,314				
Cash Reserves Target	287,485	273,574		350,068					10% of Annual expenditures

Fund Purpose:

This fund accounts for the activities of the Department of Community Investment.

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

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

Explanation of Revenue Sources:

This fund is mainly funded by transfers from Economic Development Income Tax (EDIT) Fund (#408). Transfers are made on a quarterly basis. This fund also receives revenue from federal grants, transfer from the Building Department (Fund #600), and staff contracts.

Explanation of Expenditures and Significant Changes/Variations:

In 2019, four (4) new positions were added: Engagement Specialist, Zoning Manager, Zoning Specialist, and an Administrative Assistant. The new staff members allow the Department of Community Investment to increase its engagement and outreach into neighborhoods and bring the Planning Commission in-house instead of going through St. Joseph County's Area Plan Commission. In 2020, a part-time position will be added to help promote greater regulatory compliance for HPC and new City zoning responsibilities. Additional capacity can be used to support Business Licensing to reduce the work load of a Code Inspector.

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Fund Name	Dept of Community Investment Grants	Fund Number	212
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	3,542,536	2,030,043	2,711,000	7,093,322	700,815		700,815	6,392,507	90%
Fines, Forfeitures, and Fees	110	30	-	-	10		10	(10)	-
Other Income	203,444	483,931	203,000	203,000	94,234		94,234	108,766	54%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,746,089	2,514,004	2,914,000	7,296,322	795,060		795,060	6,501,263	89%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	367,678	2,788	65,000	67,788	299,890	82%
Grants & Subsidies	3,848,101	2,555,898	2,911,000	5,264,954	774,495	2,622,722	3,397,217	1,867,737	35%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	3,848,101	2,555,898	2,911,000	5,632,632	777,283	2,687,722	3,465,005	2,167,627	38%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	3,848,101	2,555,898	2,911,000	5,632,632	777,283	2,687,722	3,465,005	2,167,627	38%

Net Surplus / (Deficit)	(102,012)	(41,893)	3,000	1,663,690	17,776	(2,669,946)
Beginning Cash Balance	450,607	347,782		305,248		
Cash Adjustments	(813)	(641)		-		
Ending Cash Balance	347,782	305,248		1,968,938	266,340	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement - Grant fund - spend down to zero

Fund Purpose:
This fund accounts for various grants including:
Community Development Block Grant (CDBG) - CDBG funds can be used for a variety of community development opportunities such as providing affordable housing, a suitable living environment, and economic opportunities for individuals and families with incomes below 80 percent of the area median income. CDBG funds can also be used for the elimination of slum and blight.
Emergency Solutions Grant (ESG) - The ESG Program provides homeless persons with basic shelter and essential supportive services. It can assist with operational costs of the shelter facility, and for the administration of the grant.
Neighborhood Stabilization Project (NSP) - Congress created the Neighborhood Stabilization Program to help cities, counties and states deal with community problems that are the result of the mortgage foreclosure crisis in the nation. HUD provides money to local governments (cities and counties), nonprofits, and all 50 states. Generally, the money must be used to buy, fix up, and resell foreclosed and abandoned homes. NSP grantees develop their own programs and funding priorities. However, NSP grantees must use at least 25 percent of the funds appropriated for the purchase and redevelopment of abandoned or foreclosed homes or residential properties that will be used to house individuals or families whose incomes do not exceed 50 percent of the area median income. In addition, all activities funded by NSP must benefit low- and moderate-income persons whose income does not exceed 120 percent of area median income. Activities may not qualify under NSP using the "prevent or eliminate slums and blight" or "address urgent community development needs" objectives.
Shelter Plus Care Program (S+C) - The S+C Program provides a variety of permanent housing choices, accompanied by a range of supportive services funded through other sources. S+C assists hard to serve homeless individuals with disabilities and their families. These individuals primarily include those with serious mental illness, chronic problems with alcohol and/or drugs, and HIV/AIDS or related diseases.

Explanation of Revenue Sources, Expenditures, and Significant Changes/Variations:
There are no significant changes.

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Fund Name	Urban Development Action Grant	Fund Number	410
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	6,344	844	500	500	159		159	341	68%
Other Income	37,508	84,104	30,000	30,000	8,076		8,076	21,924	73%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	43,852	84,948	30,500	30,500	8,235		8,235	22,265	73%

Expenditures by Type									
Services & Charges									
Debt Service Principal	486,081	60,000	40,000	40,000	20,000		20,000	20,000	50%
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	486,081	60,000	40,000	40,000	20,000		20,000	20,000	50%

Capital	-	-	-	-	-		-	-	-
Total Expenditures	486,081	60,000	40,000	40,000	20,000		20,000	20,000	50%

Net Surplus / (Deficit)	(442,229)	24,948	(9,500)	(9,500)	(11,765)		(11,765)		
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Beginning Cash Balance	471,939	28,919		53,838			Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	(790)	(30)		-			
Ending Cash Balance	28,919	53,838		44,338	42,165		
Cash Reserves Target	-	-		-			

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

Explanation of Revenue Sources:
Revenue comes from Business Development Corporation (BDC) repayment of Fund 410 miscellaneous revenue used to capitalize BDC loan pool.

Explanation of Expenditures and Significant Changes/Variations:
Currently, this fund is used for the repayment of an interfund loan from the COIT Fund (#404) in connection with a downtown hotel/parking garage project. The final payment is due in 2022 (debt schedule #82). When the final revenue payment is due from BDC, it may be prudent to payoff the debt to COIT and potentially close this fund rather than following current amortization schedule which goes out to 2046. Therefore, in the 2018 budget a total of \$486,081 is paid off using the current balance in cash reserves. Payments in future years will be made as BDC loan collections are received.

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Building Department									
Licenses & Permits	1,566,575	1,646,044	1,772,550	1,772,550	450,345		450,345	1,322,205	75%
Interest Earnings	46,652	54,618	25,201	25,201	6,979		6,979	18,222	72%
Other Income	7,186	6,317	3,000	3,000	222		222	2,778	93%
Interfund Transfers In	7,428	-	-	-	-		-	-	-
Total Building Department	1,627,841	1,706,979	1,800,751	1,800,751	457,546		457,546	1,343,205	75%
Total Code Enforcement	1,506,064	2,983,937	-	-	2,129		2,129	(2,129)	-
Total Fund Revenue	3,133,906	4,690,916	1,800,751	1,800,751	459,675		459,675	1,341,076	74%

Expenditures									
Building Department									
Personnel									
Salaries & Wages	681,787	716,916	874,667	874,667	325,437	-	325,437	549,230	63%
Fringe Benefits	319,576	273,508	339,734	339,734	130,078	-	130,078	209,656	62%
Total Personnel	1,001,363	990,425	1,214,401	1,214,401	455,515	-	455,515	758,886	62%
Supplies	21,813	14,307	19,576	24,818	8,609	72	8,681	16,137	65%
Services & Charges									
Professional Services	4,454	-	10,000	10,650	2,150	-	2,150	8,500	80%
Printing & Advertising	700	3,809	4,693	4,693	336	-	336	4,357	93%
Education & Training	3,190	2,859	3,500	3,500	2,278	-	2,278	1,222	35%
Travel	3,450	684	6,000	6,000	-	-	-	6,000	100%
Repairs & Maintenance	30,553	18,871	25,000	25,000	6,225	-	6,225	18,775	75%
Interfund Allocations	337,091	252,023	328,799	328,799	136,999	-	136,999	191,800	58%
Debt Service Principal	42,475	46,342	42,727	42,727	21,218	4,342	25,561	17,166	40%
Debt Service Interest & Fees	3,749	3,141	2,225	2,225	1,201	400	1,601	624	28%
Other Services & Charges	43,665	3,948	20,572	22,072	6,117	-	6,117	15,955	72%
Interfund Transfers Out	-	158,943	-	-	-	-	-	-	-
Total Services & Charges	469,328	490,621	443,516	445,666	176,524	4,742	181,267	264,399	59%
Capital	-	-	50,000	50,000	-	-	-	50,000	100%
Total Building Department	1,492,504	1,495,352	1,727,493	1,734,885	640,648	4,815	645,463	1,089,422	63%
Total Code Enforcement	2,678,595	3,001,390	-	270,543	23,183	241,222	264,405	6,138	2%
Total Fund Expenditures	4,171,099	4,496,742	1,727,493	2,005,428	663,831	246,036	909,867	1,095,561	55%

Net Surplus / (Deficit)	(1,037,193)	194,174	73,258	(204,677)	(204,156)	(450,193)
Beginning Cash Balance	3,143,961	2,092,204		2,285,733		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(14,564)	(645)		-		
Ending Cash Balance	2,092,204	2,285,733		2,081,056	2,085,495	
Cash Reserves Target	1,042,775	1,124,185		501,357		

Fund Purpose:
This fund accounts for the activities of the Building Department. The Building Department regulates the "built environment" through enforcement of current building codes and zoning ordinances. The Building Department's purpose is to promote safe occupancy for all residents of the jurisdiction, serving all properties within the City of South Bend and all properties with a 5 digit address within St. Joseph County.

Explanation of Revenue Sources:
Revenue for the Building Department is primarily generated through issuing permits for construction, demolition, or occupancy. In addition, contractor registrations and licenses are also issued and monitored. Revenue is expected to increase based on current trends.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
In 2020, an additional Administrative Assistant position is being added to better serve the needs of the Department and its administrative staff, bringing the total staff count to 16 full-time positions. Additionally, there will be two promotions from Administrative Assistant to Executive Assistant and Assistant Manager of Customer Service to better align the responsibilities of the staff to the corresponding positions they hold, and to be more consistent with similar positions throughout the City. In 2019, the Building Department was organizationally brought under the direction of the Department of Community Investment. Starting in 2020, the Code Enforcement Department's budget will be moved out of this fund and into its own fund (#230).

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Other Income	234,521	293,958	225,200	225,200	74,154		74,154	151,046	67%
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	234,521	293,958	225,200	225,200	74,154		74,154	151,046	67%

Expenditures by Type									
Services & Charges									
Professional Services	89,432	95,223	135,000	130,000	17,711	-	17,711	112,290	86%
Other Services & Charges	12,826	24,218	14,000	19,000	4,197	-	4,197	14,803	78%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	102,258	119,441	149,000	149,000	21,908	-	21,908	127,093	85%

Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	102,258	119,441	149,000	149,000	21,908	-	21,908	127,093	85%

Net Surplus / (Deficit)	132,263	174,517	76,200	76,200	52,247		52,247		
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Beginning Cash Balance	2,917,106	1,632,491		2,078,333					
Cash Adjustments	(1,416,878)	271,325		-					
Ending Cash Balance	1,632,491	2,078,333		2,154,533	2,153,798				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No City reserve requirement; there are program requirements

Fund Purpose:
The Industrial Revolving Fund is a loan fund for small businesses. It is governed by a separate Board of Directors which contracts with the City's Community Investment Department for administrative services. A City cash reserve target has not been established for the fund, but it operates under federal guidelines with respect to the amount of loans and cash balances that must be maintained.

Explanation of Revenue Sources:
This fund receives revenue from the repayments of small business loans. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:
Expenditures are for legal services and administrative & program fees.

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	4,588	4,629	3,000	3,000	805		805	2,195	73%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,714,000	1,715,500	1,716,500	1,716,500	858,000		858,000	858,500	50%
Total Revenue	1,718,588	1,720,129	1,719,500	1,719,500	858,805		858,805	860,695	50%

Expenditures by Type									
Services & Charges									
Debt Service Principal	940,000	970,000	1,000,000	1,000,000	495,000		495,000	505,000	51%
Debt Service Interest & Fees	770,444	742,019	713,044	713,044	360,884		360,884	352,160	49%
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	1,710,444	1,712,019	1,713,044	1,713,044	855,884		855,884	857,160	50%

Capital	-	-	-	-	-		-	-	-
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Total Expenditures	1,710,444	1,712,019	1,713,044	1,713,044	855,884		855,884	857,160	50%
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Net Surplus / (Deficit)	8,145	8,111	6,456	6,456	2,921		2,921		
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Beginning Cash Balance	1,718,645	1,726,790		1,734,901					
Cash Adjustments	-	-		-					
Ending Cash Balance	1,726,790	1,734,901		1,741,357	1,737,822				
Cash Reserves Target	1,726,790	1,734,901		1,741,357					

Cash Reserves Target

100% cash reserves per bond covenants

Fund Purpose:
The Smart Streets Debt Service Reserve Fund accounts for debt service reserve on the 2015 Smart Streets bond that had a par amount of \$25 million. The accounting records are maintained in trustee bank accounts.

Explanation of Revenue Sources:
The trustee bank receives debt service payments from the City and passes them through to the bondholders. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:
The River West TIF Fund (#324) transfers money into this fund semi-annually to cover debt service payments. The final payment is due February 1, 2037 (debt schedule #135). The debt service reserve amount will be used towards the last debt service payment. Capital expenditures of this bond were tracked in the Smart Streets Bond Capital Fund (#753).

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Fund Name	Eddy Street Commons Capital	Fund Number	759
Fund Type	Capital Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	121	65	-	20	11		11	9	45%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	121	65	-	20	11		11	9	45%

Expenditures by Type									
Services & Charges									
Professional Services	1,500	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,500	-	-	-	-	-	-	-	-
Capital	8,477,690	4,602,119	-	3,048,122	822,888	-	822,888	2,225,234	73%
Total Expenditures	8,479,190	4,602,119	-	3,048,122	822,888	-	822,888	2,225,234	73%

Net Surplus / (Deficit)	(8,479,069)	(4,602,054)	-	(3,048,102)	(822,877)	(822,877)
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Beginning Cash Balance	16,129,314	7,650,244		3,048,190		Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-		-		
Ending Cash Balance	7,650,244	3,048,190		88	2,225,313	
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund accounts for the expenditures of the bond proceeds from the \$25 million Eddy Street Commons Bond issued in 2017 (closing date 8/14/17, debt schedule #163). The funds will be spent on Phase II of the Eddy Street Commons, a mixed-use development area just south of the University of Notre Dame.

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

Explanation of Expenditures and Significant Changes/Variations:
This fund is expected to be spent down or fully encumbered in 2020.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Eddy Street Commons Debt Service	Fund Number	760
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Fund Type	Debt Service Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	6,428	8,792	6,000	6,000	1,500		1,500	4,500	75%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	2,223,472	1,298,125	1,390,625	1,390,625	648,125		648,125	742,500	53%
Total Revenue	2,229,900	1,306,917	1,396,625	1,396,625	649,625		649,625	747,000	53%

Expenditures by Type									
Services & Charges									
Debt Service Principal	25,000	50,000	145,000	145,000	25,000		25,000	120,000	83%
Debt Service Interest & Fees	1,253,472	1,248,125	1,246,625	1,246,625	623,125		623,125	623,500	50%
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	1,278,472	1,298,125	1,391,625	1,391,625	648,125		648,125	743,500	53%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	1,278,472	1,298,125	1,391,625	1,391,625	648,125	-	648,125	743,500	53%
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Net Surplus / (Deficit)	951,428	8,792	5,000	5,000	1,500	1,500
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Beginning Cash Balance	2,501,480	3,452,908		3,461,700		Cash Reserves Target \$2,500,000 minimum
Cash Adjustments	-	-	-	-		
Ending Cash Balance	3,452,908	3,461,700	3,466,700	3,463,201		
Cash Reserves Target	2,500,000	2,500,000	2,500,000			

Fund Purpose:
This fund accounts for the receipt of payments from the City's North East Residential Area TIF Fund (#436) and the subsequent semi-annual payment of debt service principal and interest to the bondholders. This fund will hold a minimum of \$2.5 million in cash reserves per the 2017 Eddy Street Commons bond covenant. This amount was deposited into this debt service fund at the time of the closing. In December 2018, an additional \$945,000 was added to the debt service reserve. The bonds were closed on August 14, 2017 and the par amount was \$25 million.

Explanation of Revenue Sources:
This fund receives debt service payments from the City (recorded as interfund transfers) and passes them to bondholders through trustee banks. This fund also receives revenue from interest earned on the cash held at the trustee bank.

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

City of South Bend, Indiana
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Fund Name	Motor Vehicle Highway	Fund Number	202
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	6,870,730	3,209,051	3,041,250	3,041,250	1,094,980		1,094,980	1,946,270	64%
Licenses & Permits	-	3,150	3,000	3,000	775		775	2,225	74%
Charges for Services	246,361	253,301	232,670	232,670	62,615		62,615	170,055	73%
Interest Earnings	137,767	165,725	28,864	28,864	14,553		14,553	14,311	50%
Other Income	56,611	42,383	5,300	5,300	48,077		48,077	(42,777)	-807%
Interfund Allocation Reimb	-	138,150	149,020	149,020	62,087		62,087	86,933	58%
Interfund Transfers In	3,814,963	3,852,066	4,437,750	4,937,750	2,349,066		2,349,066	2,588,684	52%
Total Revenue	11,126,434	7,663,825	7,897,854	8,397,854	3,632,153		3,632,153	4,765,701	57%

Expenditures by Division									
Streets / Traffic & Lighting	8,941,494	9,441,018	7,230,493	7,474,820	3,282,746	638,270	3,921,015	3,553,805	48%
Curb & Sidewalk Program	1,322,900	1,494,709	1,681,932	1,765,355	323,823	476,855	800,677	964,678	55%
Total Expenditures	10,264,393	10,935,727	8,912,425	9,240,175	3,606,568	1,115,124	4,721,693	4,518,483	49%

Expenditures by Type									
Personnel									
Salaries & Wages	2,885,203	2,602,952	2,295,114	2,295,114	1,233,038	-	1,233,038	1,062,076	46%
Fringe Benefits	1,351,638	970,717	928,777	928,777	535,745	-	535,745	393,032	42%
Total Personnel	4,236,841	3,573,668	3,223,891	3,223,891	1,768,783	-	1,768,783	1,455,108	45%

Supplies	1,701,021	1,080,335	1,209,775	1,812,474	398,568	394,189	792,757	1,019,717	56%
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Services & Charges									
Professional Services	670,422	645,007	749,014	830,722	28,889	476,855	505,743	324,979	39%
Printing & Advertising	263	222	5,740	5,740	65	-	65	5,675	99%
Utilities	45,568	49,037	49,200	49,820	21,679	5,500	27,179	22,641	45%
Education & Training	4,425	9,540	15,000	15,000	1,300	-	1,300	13,700	91%
Travel	1,716	3,391	15,000	15,000	2,210	-	2,210	12,790	85%
Repairs & Maintenance	1,706,018	424,771	1,047,588	690,214	425,158	100,588	525,746	164,468	24%
Interfund Allocations	1,018,733	1,628,279	1,534,987	1,534,987	639,575	-	639,575	895,412	58%
Debt Service Principal	719,631	734,901	869,006	869,006	293,590	125,753	419,343	449,663	52%
Debt Service Interest & Fees	36,899	45,227	69,940	69,940	14,961	10,940	25,901	44,039	63%
Other Services & Charges	94,989	177,033	123,284	123,381	11,790	1,300	13,090	110,291	89%
Interfund Transfers Out	-	2,500,000	-	-	-	-	-	-	-
Total Services & Charges	4,298,664	6,217,408	4,478,759	4,203,810	1,439,218	720,936	2,160,153	2,043,658	49%

Capital	27,868	64,316	-	-	-	-	-	-	-
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Total Expenditures	10,264,393	10,935,727	8,912,425	9,240,175	3,606,568	1,115,124	4,721,693	4,518,483	49%
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Net Surplus / (Deficit)	862,040	(3,271,902)	(1,014,571)	(842,321)	25,585		(1,089,540)		
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Beginning Cash Balance	7,132,834	7,993,003		4,743,203					
Cash Adjustments	(1,871)	22,101							
Ending Cash Balance	7,993,003	4,743,203		3,900,882	4,777,702				
Cash Reserves Target	2,566,098	2,733,932		2,310,044					
							Cash Reserves Target		
							25% of Annual expenditures		

Fund Purpose:
This fund accounts for the operations of the following divisions of the Public Works Department: Streets, Traffic & Lighting, and Curb & Sidewalk.

- Streets:** The Office of Streets repairs and maintains 2,200 lane miles of road surface in the city limits. Maintenance on streets ranges from paving and patching in the summer to plowing snow in the winter. In 2019, 20.59 miles of streets were resurfaced and 878 tons of patch mix were used to fix an estimated 61,217 potholes. In 2019, the Street Department revived its crack-sealing program in an effort to mitigate water infiltration through cracks in the street surface. During this first season, crews crack-sealed 29 miles of streets. In addition to maintenance, Streets maintains around 398 miles of alley surface. Also operating under the Street Department is Unit 211, a 24/7 response vehicle that works with the South Bend Police Department and the South Bend Fire Department for emergencies.
- Traffic & Lighting:** The Office of Traffic & Lighting maintains traffic signs, signals and city-owned street lights, and is responsible for approximately 160 signalized intersections and 3,000 street lights. In 2019, there were roughly 1,650 work orders for sign maintenance, installation and/or removal. Not only does this office provide traffic control in construction areas for the Offices of Streets and Sewers, but Traffic & Lighting also works with the South Bend Police Department to provide traffic control for special events in the city, setting up traffic control for an average of 100 different events in a year. Additionally, Traffic & Lighting is responsible for street painting, i.e., line striping, crosswalks, stop bars, etc. In 2019, they painted 330.03 miles of City streets.
- Curb & Sidewalk:** An annual program to replace sidewalks, curbs, and curb ramps in poor condition at residential properties throughout the City. City Council members select the locations and they are reviewed by Engineering for bidding as a public works project.

Explanation of Revenue Sources:
This fund receives gas tax and wheel tax revenue from the State of Indiana. In April 2017, Indiana lawmakers passed House Enrolled Act 1002-2017 to raise extra funds to repair the state's roads and bridges. The bill raised the gas, special fuel, and motor carrier surcharge taxes by 10 cents. On July 1, 2018, the gas tax increased from 18 to 28 cents per gallon. Despite this increase, the City's gas tax revenue decreased by \$500k from 2018 to 2019 due to changes to the State's distribution formula which keeps more funds at the State level. Revenue is forecasted conservatively given the current conditions. The City continues to work with the State to understand the gasoline tax revenue estimates for the coming years. As this fund's revenues decrease, the City continues to use income tax revenues to support the current level of street maintenance and repair, transferring funds from County Option Income Tax Fund (#404).

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
Street Department - Historically, Streets has used approximately \$450k from the Local Road & Street Fund (#251) to pay for asphalt and related paving materials. In 2018, Streets earmarked \$600k of its street maintenance budget in the Motor Vehicle Highway Fund (#202) for contracted paving work. In 2019, it was decided to budget an additional \$550k in the Motor Vehicle Highway Fund (#202) for paving materials and to use Local Road & Street Fund (#251) dollars to fund contracted paving. In 2020, contracted paving is budgeted at \$400k in the Motor Vehicle Highway Fund (#202) and \$600k in the Local Road & Street Fund (#251).
Curb & Sidewalk Program - Three (3) Concrete Finishers were added to the 2019 budget. The addition of these positions enabled the Curb & Sidewalk crew to increase curb work production from 2,601 feet in 2018 to 4,038 feet in 2019 and sidewalk production from 2,844 feet in 2018 to 4,943 feet in 2019. In 2020, an additional \$200,000 was budgeted for the Curb & Sidewalk program per Council's request.

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Fund Name	MVH Restricted Fund					Fund Number	266		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Shared Revenues	-	3,209,051	3,041,250	3,041,250	1,094,980		1,094,980	1,946,270	64%
Interest Earnings	-	15,007	144	144	4,537		4,537	(4,393)	-3051%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	3,224,058	3,041,394	3,041,394	1,099,517		1,099,517	1,941,877	64%
Expenditures by Type									
Personnel									
Salaries & Wages	-	290,561	988,102	988,102	-	-	-	988,102	100%
Fringe Benefits	-	148,185	441,276	441,276	-	-	-	441,276	100%
Total Personnel	-	438,746	1,429,378	1,429,378	-	-	-	1,429,378	100%
Supplies	-	1,355,841	1,157,640	1,187,026	26,038	181,028	207,067	979,959	83%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	774,629	439,246	1,339,246	39,592	-	39,592	1,299,654	97%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	774,629	439,246	1,339,246	39,592	-	39,592	1,299,654	97%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	2,569,216	3,026,264	3,955,650	65,630	181,028	246,658	3,708,991	94%
Net Surplus / (Deficit)	-	654,842	15,130	(914,256)	1,033,886		852,858		
Beginning Cash Balance	-	-		650,402					
Cash Adjustments	-	(4,440)		-					
Ending Cash Balance	-	650,402		(263,854)	1,692,831				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

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

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

Any amounts allocated in excess of the required 50% of distributions which remain in MVH Restricted at the end of the fiscal year must remain in MVH Restricted until expended for construction, reconstruction, or preservation.

Explanation of Revenue Sources:

This fund receives 50% of the City's gas tax and wheel tax distribution from the State of Indiana. This fund also receives revenue from interest earned on the fund's cash balance.

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

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

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Fund Name	Local Roads & Streets	Fund Number	251
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	1,827,580	1,858,579	1,539,462	1,539,462	630,304		630,304	909,158	59%
Intergov./ Grants	292,498	117,020	350,000	350,000	42,989		42,989	307,011	88%
Interest Earnings	70,031	132,553	4,098	4,098	18,745		18,745	(14,647)	-357%
Other Income	412,635	38,375	-	-	15,860		15,860	(15,860)	-
Interfund Transfers In	-	2,500,000	-	-	-		-	-	-
Total Revenue	2,602,744	4,646,528	1,893,560	1,893,560	707,898		707,898	1,185,662	63%

Expenditures by Type

Supplies	555,400	63,646	250,000	278,876	3,308	51,068	54,376	224,500	81%
Services & Charges									
Professional Services	14,000	175,032	80,000	671,081	61,378	579,703	641,081	30,000	4%
Repairs & Maintenance	764,121	376,289	1,250,000	1,580,211	125,949	238,561	364,510	1,215,701	77%
Other Services & Charges	-	5,000	15,000	15,000	-	-	-	15,000	100%
Interfund Transfers Out	284,500	617,569	1,000,000	1,000,000	-	-	-	1,000,000	100%
Total Services & Charges	1,062,621	1,173,890	2,345,000	3,266,292	187,327	818,264	1,005,591	2,260,701	69%
Capital	391,854	2,095,286	400,000	2,252,797	288,475	1,557,544	1,846,019	406,778	18%
Total Expenditures	2,009,875	3,332,822	2,995,000	5,797,965	479,110	2,426,876	2,905,986	2,891,979	50%

Net Surplus / (Deficit)	592,869	1,313,706	(1,101,440)	(3,904,405)	228,788		(2,198,088)		
Beginning Cash Balance	3,340,696	3,919,938		5,233,148					
Cash Adjustments	(13,628)	(495)		-					
Ending Cash Balance	3,919,938	5,233,148		1,328,743	5,486,721				
Cash Reserves Target	-	-		-					

Cash Reserves Target
No reserve requirement

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives gas taxes from the State of Indiana as its primary revenue source, forecasted conservatively given the changes in the State's distribution formula. In 2008, wheel tax revenue was moved from this fund to the Motor Vehicle Highway Fund (#202). This fund also receives revenue from interest earned on the fund's cash balance. Grants/Intergovernmental revenue is provided by the Indiana Department of Transportation (INDOT) and reimbursed through progress billing for state approved projects. In 2019, \$2.5 million was transferred from the Economic Development Income Tax Fund (EDIT) Fund (#408) to cover the cost of 20% local match for the Bendix Drive Pavement Replacement Project.

Explanation of Expenditures and Significant Changes/Variations:

The major project in this fund is the Bendix Drive Pavement Replacement Project: road reconstruction along Bendix Drive from Lathrop Road to the south end of the bridges over the Indiana Toll Road. The construction cost estimate is \$4,816,000 (2020 letting). Other expenditures are for general street maintenance, traffic calming, outsourced paving, and traffic signal maintenance. Interfund transfers out in 2019 through 2024 are transfers to the Local Road & Bridge Grant Fund (#265) to match the Community Crossings state grant from INDOT. The grant is a 50/50 matching program.

City of South Bend, Indiana
Monthly Financial Report
May 31, 2020

Fund Name	LOIT Special Distribution					Fund Number	257		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Grants	670,000	-	-	-	745		745	(745)	-
Interest Earnings	37,969	10,922	2,181	2,181	419		419	1,762	81%
Other Income	185,734	92,453	-	-	-		-	-	-
Interfund Transfers In	254,000	-	-	-	-		-	-	-
Total Revenue	1,147,703	103,375	2,181	2,181	1,164		1,164	1,017	47%
Expenditures by Type									
Services & Charges									
Professional Services	390,739	257,469	-	23,860	15,349	8,511	23,860	-	0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	1,340,000	-	-	-	-	-	-	-	-
Total Services & Charges	1,730,739	257,469	-	23,860	15,349	8,511	23,860	-	0%
Capital	939,155	434,025	-	140,227	30,810	109,417	140,227	-	0%
Total Expenditures	2,669,894	691,494	-	164,087	46,159	117,928	164,087	-	0%
Net Surplus / (Deficit)	(1,522,191)	(588,119)	2,181	(161,906)	(44,995)		(162,923)		
Beginning Cash Balance	2,281,338	757,509		170,735					
Cash Adjustments	(1,638)	1,345		-					
Ending Cash Balance	757,509	170,735		8,829	133,172				
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, a minimum of 75% must be spent on infrastructure projects. A total of \$4,217,549, representing 75% of the total distribution, was deposited in May 2016, comprised of \$4,160,901 distributed to the City and \$56,648 distributed to the Redevelopment Authority. The remainder was deposited into the Rainy Day Fund (#102).

Explanation of Revenue Sources:

Based on the fund purpose listed above, the one-time payment of local income tax received for infrastructure improvements has been expended and therefore this fund is slated to be inactivated.

Explanation of Expenditures and Significant Changes/Variations:

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Local Road & Bridge Grant					Fund Number	265		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	553,253	1,000,000	1,000,000	-		-	1,000,000	100%
Interest Earnings	6,282	10,466	2,656	2,656	1,894		1,894	762	29%
Other Income	-	-	-	-	262,275		262,275	(262,275)	-
Interfund Transfers In	1,370,500	553,253	1,000,000	1,000,000	-		-	1,000,000	100%
Total Revenue	1,376,782	1,116,972	2,002,656	2,002,656	264,169		264,169	1,738,487	87%
Expenditures by Type									
Services & Charges									
Repairs & Maintenance	1,704,898	996,856	2,000,000	2,974,341	95,401	893,987	989,388	1,984,953	67%
Other Services & Charges	334,741	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	2,039,640	996,856	2,000,000	2,974,341	95,401	893,987	989,388	1,984,953	67%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	2,039,640	996,856	2,000,000	2,974,341	95,401	893,987	989,388	1,984,953	67%
Net Surplus / (Deficit)	(662,857)	120,116	2,656	(971,685)	168,769		(725,218)		
Beginning Cash Balance	992,943	329,373		449,431			Cash Reserves Target		
Cash Adjustments	(712)	(58)		-			No reserve requirement - Grant fund - spend down to zero		
Ending Cash Balance	329,373	449,431		(522,254)	618,970				
Cash Reserves Target	-	-		-					

Fund Purpose:

This fund was established in December 2016 to account for the receipt of the Community Crossings state grant and matching revenue (50/50) and for the payment of expenditures on eligible projects, per the Indiana State Board of Accounts (SBOA).
- Community Crossings is a partnership between the Indiana Department of Transportation (INDOT) and Hoosier communities, both urban and rural, to invest in infrastructure projects that catalyze economic development, create jobs, and strengthen local transportation networks.

Explanation of Revenue Sources:

In February 2017, the City received a \$1 million Community Crossings state matching grant from INDOT. The City's matching portion, \$1 million, was funded by an interfund transfer from the LOIT 2016 Special Distribution Fund (#257).
In 2018, actual grant dollars received were \$670,000. The City's matching portion, \$670,000, was funded by an interfund transfer from the LOIT 2016 Special Distribution Fund (#257).
In 2019, revenue was budgeted at \$600,000 based on a conservative estimate of anticipated grant funding. This will be matched by an interfund transfer from Local Road & Street Fund (#251).
In 2020, the City is seeking \$1 million in grant funding. This will be matched by an interfund transfer from Local Road & Street Fund (#251).

Explanation of Expenditures and Significant Changes/Variations:

2020 Expenditures are calculated on anticipated grant proceeds, plus the City's matching portion funded by Local Roads & Street Fund (#251). The Community Crossings Matching Grant project includes pavement reconstruction - asphalt milling and resurfacing and curb ramps. Projects are managed by the Engineering division of the Department of Public Works.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Major Moves Construction					Fund Number	412		
Fund Type	Capital Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Grants	-	-	-	-	668		668	(668)	-
Interest Earnings	50,664	69,658	8,000	8,000	8,083		8,083	(83)	-1%
Other Income	493,328	584,181	493,328	493,328	246,664		246,664	246,664	50%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	543,992	653,840	501,328	501,328	255,416		255,416	245,913	49%
Expenditures by Type									
Services & Charges									
Professional Services	-	1,502	500,000	597,870	6,438	91,432	97,870	500,000	84%
Repairs & Maintenance	671,364	710,820	-	142,099	26,932	115,166	142,099	-	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	671,364	712,322	500,000	739,969	33,370	206,598	239,969	500,000	68%
Capital	7,090	513,712	-	932,316	635,332	79,190	714,522	217,794	23%
Total Expenditures	678,454	1,226,034	500,000	1,672,285	668,703	285,788	954,491	717,794	43%
Net Surplus / (Deficit)	(134,462)	(572,194)	1,328	(1,170,957)	(413,287)		(699,075)		
Beginning Cash Balance	2,910,880	2,765,949		2,195,972					
Cash Adjustments	(10,469)	2,216		-					
Ending Cash Balance	2,765,949	2,195,972		1,025,015	1,809,635				
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.

Explanation of Revenue Sources:

In February 2017, the City received a \$1 million Community Crossings state matching grant from INDOT. The City's matching portion, \$1 million, was funded by an interfund transfer from the LOIT 2016 Special Distribution Fund (#257).

In 2018, actual grant dollars received were \$670,000. The City's matching portion, \$670,000, was funded by an interfund transfer from the LOIT 2016 Special Distribution Fund (#257).

In 2019, revenue was budgeted at \$600,000 based on a conservative estimate of anticipated grant funding. This will be matched by an interfund transfer from Local Road & Street Fund (#251).

In 2020, the City is seeking \$1 million in grant funding. This will be matched by an interfund transfer from Local Road & Street Fund (#251).

Explanation of Expenditures and Significant Changes/Variations:

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

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

City of South Bend, Indiana
Monthly Financial Report
May 31, 2020

Fund Name	Solid Waste Operations	Fund Number	610
Fund Type	Enterprise Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	5,408,816	5,463,922	5,604,450	5,604,450	2,252,778		2,252,778	3,351,672	60%
Interest Earnings	9,741	12,252	-	-	1,346		1,346	(1,346)	-
Other Income	75,596	13,220	12,700	12,700	98,446		98,446	(85,746)	-675%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	5,494,152	5,489,395	5,617,150	5,617,150	2,352,570		2,352,570	3,264,580	58%

Expenditures by Type									
Personnel									
Salaries & Wages	1,067,278	1,030,068	1,132,274	1,132,274	455,427	-	455,427	676,847	60%
Fringe Benefits	502,791	421,865	518,320	518,320	210,590	-	210,590	307,730	59%
Total Personnel	1,570,069	1,451,934	1,650,594	1,650,594	666,017	-	666,017	984,577	60%

Supplies	277,367	254,413	424,000	454,360	103,333	35,249	138,582	315,778	69%
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Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	5,193	5,193	42	-	42	5,151	99%
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	11,509	975	20,000	20,000	-	-	-	20,000	100%
Travel	2,556	1,137	9,900	9,900	-	-	-	9,900	100%
Repairs & Maintenance	972,796	810,289	720,000	720,000	405,884	-	405,884	314,116	44%
Interfund Allocations	851,115	998,406	958,978	958,978	399,573	-	399,573	559,405	58%
Other Services & Charges	884,322	998,584	1,036,700	1,041,146	317,560	633,011	950,571	90,575	9%
Interfund Transfers Out	1,004,039	1,053,026	1,231,349	1,231,349	560,000	-	560,000	671,349	55%
Total Services & Charges	3,726,338	3,862,416	3,982,120	3,986,566	1,683,059	633,011	2,316,070	1,670,496	42%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	5,573,774	5,568,762	6,056,714	6,091,520	2,452,409	668,261	3,120,670	2,970,851	49%
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Net Surplus / (Deficit)	(79,622)	(79,367)	(439,564)	(474,370)	(99,839)		(768,100)		
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Beginning Cash Balance	533,909	525,571		449,145					
Cash Adjustments	71,284	2,941		-					
Ending Cash Balance	525,571	449,145		(25,225)	312,329				
Cash Reserves Target	557,377	556,876		609,152					

Cash Reserves Target
10% of Annual expenditures

Fund Purpose:
This fund accounts for the operations of the Solid Waste Division of the Department of Public Works. Solid Waste provides exceptional waste management services for the residents of South Bend. They collect an average of 29,200 tons of trash annually through weekly service. Additional services available to residents include trash extra bulky collection, weekly yard waste collection, yard waste extra bulky collection, and Christmas tree collection.

Explanation of Revenue Sources:
This fund is funded by charging City residents a monthly fee for pick-up and disposal of trash at an area landfill/transfer station and recycling centers. The City may pursue a trash/yard waste collection fee increase to cover expenses. The most recent rate increases were in 2008 (ordinance no. 9861-08) and 2017 (ordinance no. 10400-15).

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
Landfill costs continue to rise and are forecasted to increase 3% per year. The yard waste program participation increased from 52% in 2018 to 61% in 2019. This requires additional yard waste totes and overtime wages. In 2020, an additional \$10,000 is budgeted in Education & Training for training on the new route software. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020. 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.
Solid Waste's capital needs are tracked in a separate capital fund (#611). Funds are transferred to capital fund as needed for the payment of debt service payments for capital leases. The City purchases new trash trucks through 5-year capital leases.

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	1,642	5,423	617	617	563		563	54	9%
Debt Proceeds	-	-	-	-	-		-	-	-
Other Income	1,435	-	-	-	-		-	-	-
Interfund Transfers In	1,004,039	1,053,026	1,231,349	1,231,349	560,000		560,000	671,349	55%
Total Revenue	1,007,115	1,058,449	1,231,966	1,231,966	560,563		560,563	671,403	54%

Expenditures by Type									
Services & Charges									
Debt Service Principal	937,090	970,891	1,159,236	1,159,236	525,543	206,228	731,771	427,465	37%
Debt Service Interest & Fees	65,381	67,113	72,113	72,113	30,374	17,665	48,039	24,074	33%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,002,470	1,038,004	1,231,349	1,231,349	555,917	223,893	779,810	451,539	37%
Capital	-	-	-	94,000	25,770	68,230	94,000	-	0%
Total Expenditures	1,002,470	1,038,004	1,231,349	1,325,349	581,687	292,123	873,810	451,539	34%

Net Surplus / (Deficit)	4,645	20,445	617	(93,383)	(21,124)	(313,247)
Beginning Cash Balance	39,995	44,494		64,925		
Cash Adjustments	(146)	(15)		-		
Ending Cash Balance	44,494	64,925		(28,458)	43,912	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

Fund Purpose:
This fund is used for debt service and capital expenditures related to the Solid Waste Division of the Department of Public Works.

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

Explanation of Expenditures and Significant Changes/Variations:
Over the next five years, Solid Waste plans to replace older trucks with side-load dedicated units, replacing about two trucks a year. These trucks will be purchased with capital lease proceeds and paid off over a 5-year period.
2019 expenditures included \$94,000 for the purchase of new route software.
2020 expenditures include a side-load dedicated unit (trask truck) and a used bobcat.

City of South Bend, Indiana
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May 31, 2020

Fund Name	Water Works Operations	Fund Number	620
Fund Type	Enterprise Funds		
Control	City Funds		

	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	15,388,333	18,428,418	19,419,036	19,419,036	6,919,377		6,919,377	12,499,659	64%
Interest Earnings	52,112	89,938	30,000	30,000	9,746		9,746	20,254	68%
Other Income	33,327	37,155	47,500	47,500	26,334		26,334	21,166	45%
Interfund Allocation Reimb	1,390,950	1,734,889	1,788,327	1,788,327	745,138		745,138	1,043,189	58%
Interfund Transfers In	108,690	159,826	100,000	100,000	37,980		37,980	62,020	62%
Total Revenue	16,973,411	20,450,225	21,384,863	21,384,863	7,738,574		7,738,574	13,646,288	64%

Expenditures by Type									
Personnel									
Salaries & Wages	3,495,419	3,287,529	3,665,888	3,665,888	1,406,274	-	1,406,274	2,259,614	62%
Fringe Benefits	1,684,791	1,287,012	1,526,296	1,526,296	615,632	-	615,632	910,664	60%
Total Personnel	5,180,210	4,574,540	5,192,184	5,192,184	2,021,906	-	2,021,906	3,170,278	61%

Supplies	1,319,059	1,499,242	1,681,960	1,809,578	594,324	149,152	743,476	1,066,102	59%
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Services & Charges									
Professional Services	545,752	891,024	774,500	1,211,416	299,794	477,502	777,296	434,120	36%
Printing & Advertising	469	1,165	10,359	10,359	337	575	912	9,448	91%
Utilities	777,050	769,708	833,700	833,700	244,980	-	244,980	588,720	71%
Education & Training	11,331	10,627	30,175	36,960	5,954	1,118	7,072	29,888	81%
Travel	2,785	2,386	18,750	18,750	2,644	-	2,644	16,106	86%
Repairs & Maintenance	359,337	321,740	390,200	498,185	160,274	64,052	224,326	273,859	55%
Interfund Allocations	1,339,518	1,979,352	2,184,334	2,184,334	910,138	-	910,138	1,274,196	58%
Debt Service Principal	394,755	396,892	402,017	402,017	199,991	-	199,991	202,026	50%
Debt Service Interest & Fees	35,731	23,014	15,525	15,525	8,700	-	8,700	6,825	44%
Other Services & Charges	2,049,852	3,008,526	3,383,350	3,600,807	1,372,569	188,181	1,560,751	2,040,056	57%
Interfund Transfers Out	2,047,442	5,539,552	5,953,486	5,953,486	2,203,608	-	2,203,608	3,749,878	63%
PILOT	1,730,831	1,662,624	1,629,442	1,629,442	678,933	-	678,933	950,509	58%
Total Services & Charges	9,294,853	14,606,609	15,625,838	16,394,981	6,087,920	731,429	6,819,349	9,575,631	58%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	15,794,122	20,680,391	22,499,982	23,396,743	8,704,150	880,581	9,584,731	13,812,011	59%
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Net Surplus / (Deficit)	1,179,289	(230,166)	(1,115,119)	(2,011,880)	(965,576)		(1,846,156)		
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Beginning Cash Balance	3,482,307	4,618,205		4,204,418					
Cash Adjustments	(43,391)	(183,621)		-					
Ending Cash Balance	4,618,205	4,204,418		2,192,538	3,305,982				
Cash Reserves Target	789,706	1,034,020		1,169,837					

Cash Reserves Target
5% of Annual expenditures

Fund Purpose:
This fund was established to account for all revenue and operational expenses of the water utility. This fund provides the monies for debt service obligations, reserve requirements and revenue funded capital improvements through transfer of monies to other funds within the utility operations.

Explanation of Revenue Sources:
The general source of the Utilities revenue comes from the water service that is provided to its customers. Quarter 1 of 2020 includes the final three months of a two phase increase in water rates and charges. Forecast assumptions remain flat with minimal change. Other Income - consists of reimbursements, sale of fixed assets, and other miscellaneous type sales. Interfund Allocation Reimbursement - the Utility Customer Service Fee and the Payroll Cost Allocation. Transfers In - cash interest earnings received from Water Work's Funds 624, 625, 626 and 629.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
Operation expenses include those incurred in operating source of supply and pumping facilities, treatment facilities and distribution facilities. In addition, customer service costs are related to account billing and collections. Transfers Out provide the funding for annual debt service payments, capital expenditures, additional operations & maintenance (O&M) cash reserves, and for payment in lieu of taxes (PILOT) transferred to the General Fund (#101). 2020 staffing changes include two non-bargaining position title and responsibility changes. Positions are Director of Distribution and Manager-Distribution Services and Records. In 2019, there was a one-time break in the health insurance cost per employee. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. Debt service principal and interest payments are for capital leases used to purchase water meters. The leases will be paid off in 2021 and 2022 (debt schedules #149 & #158). In 2020, the decrease in Other Services & Charges is due to the 2019 Budget including \$490,000 for the new utility billing software implementation project.

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Fund Name	Water Works Capital	Fund Number	622
Fund Type	Enterprise Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	225,863	192,850	100,000	100,000	193,674		193,674	(93,674)	-94%
Interest Earnings	35,872	90,537	25,000	25,000	19,321		19,321	5,679	23%
Interfund Transfers In	8,053	3,241,000	3,862,000	3,862,000	1,609,177		1,609,177	2,252,823	58%
Total Revenue	269,787	3,524,387	3,987,000	3,987,000	1,822,171		1,822,171	2,164,828	54%

Expenditures by Type									
Services & Charges									
Professional Services	11,896	65,611	-	113,792	-	113,791	113,791	1	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	11,896	65,611	-	113,792	-	113,791	113,791	1	0%

Capital	512,295	1,147,043	3,142,000	4,756,255	394,186	168,188	562,375	4,193,880	88%
Total Expenditures	524,191	1,212,655	3,142,000	4,870,047	394,186	281,979	676,166	4,193,881	86%

Net Surplus / (Deficit)	(254,403)	2,311,733	845,000	(883,047)	1,427,985		1,146,005		
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Beginning Cash Balance	2,150,002	1,888,226		4,187,432					
Cash Adjustments	(7,373)	(12,526)		-					
Ending Cash Balance	1,888,226	4,187,432		3,304,385	5,631,409				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

Fund Purpose:
This fund is used for acquiring, constructing, and improving water utility capital assets. Water utility capital assets include wells, reservoirs, transmission and distribution mains, water meters, pumping equipment, treatment equipment, transportation equipment, and other general plant items.

Explanation of Revenue Sources:
Charges For Services is a system development fee. This is a one-time capital contribution charged to customers making a new connection to the water system.
This fund receives interfund transfers from the Water Works Operations Fund (#620).

Explanation of Expenditures and Significant Changes/Variations:
Water Meters

- 2020-2024 Interfund Transfer In includes \$800,000 annually for water meters
- restricted cash accumulation beginning in 2018-2024 will total \$5,600,000
- use of monies is for a future meter change out program

2020 projects include:

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	26,882	39,720	20,000	20,000	4,653		4,653	15,347	77%
Total Revenue	26,882	39,720	20,000	20,000	4,653		4,653	15,347	77%

Expenditures									
Interfund Transfers Out	24,957	34,076	20,000	20,000	9,880	-	9,880	10,120	51%
Total Expenditures	24,957	34,076	20,000	20,000	9,880	-	9,880	10,120	51%

Net Surplus / (Deficit)	1,925	5,643	-	-	(5,227)	(5,227)
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Beginning Cash Balance	1,518,552	1,298,632		1,287,448		Cash Reserves Target 100% cash reserves for customer deposits
Cash Adjustments	(221,845)	(16,827)		-		
Ending Cash Balance	1,298,632	1,287,448		1,287,448	1,291,536	
Cash Reserves Target	1,298,632	1,287,448		1,287,448		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	15,393	26,869	20,000	20,000	4,592		4,592	15,408	77%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,987,140	2,013,000	1,821,486	1,821,486	507,500		507,500	1,313,986	72%
Total Revenue	2,002,533	2,039,869	1,841,486	1,841,486	512,092		512,092	1,329,394	72%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	2,653,962	1,338,099	1,338,099	-	1,058,099	1,058,099	280,000	21%
Debt Service Interest & Fees	284,967	803,857	483,387	483,387	500	429,774	430,274	53,113	11%
Interfund Transfers Out	15,827	25,229	20,000	20,000	5,753	-	5,753	14,247	71%
Total Services & Charges	300,794	3,483,048	1,841,486	1,841,486	6,253	1,487,873	1,494,126	347,360	19%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	300,794	3,483,048	1,841,486	1,841,486	6,253	1,487,873	1,494,126	347,360	19%
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Net Surplus / (Deficit)	1,701,739	(1,443,179)	-	-	505,838	(982,035)			
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Beginning Cash Balance	28,105	1,726,068		286,131					
Cash Adjustments	(3,776)	3,242		-					
Ending Cash Balance	1,726,068	286,131		286,131	792,460				
Cash Reserves Target	1,726,068	286,131		286,131					

Cash Reserves Target

100% cash reserves per bond covenants

Fund Purpose:
The purpose of this fund is to disburse principal and interest payments on obligated debt to paying agent trustees. Biannual installments are disbursed at the end of June and December. June's payment includes 50% of the annual interest and December's payment comprises the rest of the interest and all of the principal.

Explanation of Revenue Sources:
This fund receives interfund transfers from the Water Works Operations Fund (#620).

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

- 2012 Water Works Refunding Bonds, Refund 2002 - scheduled to retire on 1/1/23 with final payment being made in December 2022, (debt schedule #25)
- 2009 Water Works Improvements, State Revolving Fund - scheduled to retire on 1/1/30 with final payment being made in December 2029, (debt schedule #68)
- 2009 Water Works Improvements, Series B - scheduled to retire on 1/1/30 with final payment being made in December 2029, (debt schedule #69)
- 2012 Water Works Revenue Bond - scheduled to retire on 1/1/33 with final payment being made in December 2032, (debt schedule #99)
- 2016 Water Works Refunding Bonds, Refund 2000 & 2006 - scheduled to retire on 1/1/27 with final payment being made in December 2026, (debt schedule #156)

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	25,420	39,016	20,000	20,000	5,227		5,227	14,773	74%
Total Revenue	25,420	39,016	20,000	20,000	5,227		5,227	14,773	74%

Expenditures									
Interfund Transfers Out	24,000	34,582	20,000	20,000	-	-	-	20,000	100%
Total Expenditures	24,000	34,582	20,000	20,000	-	-	-	20,000	100%

Net Surplus / (Deficit)	1,420	4,434	-	-	5,227		5,227
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Beginning Cash Balance	1,426,658	1,422,922		1,427,971		Cash Reserves Target 100% cash reserves per bond covenants and Crowe Horwath
Cash Adjustments	(5,156)	615		-		
Ending Cash Balance	1,422,922	1,427,971		1,427,971	1,435,589	
Cash Reserves Target	1,422,922	1,427,971		1,427,971		

Fund Purpose:

The purpose of this fund is to ensure compliance with certain debt service bond covenants. The required cash balance is determined by the debt service financing arrangements at the time of issuance.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Excess interest earned on this fund's cash balance is transferred to the Water Works Operation Fund (#620). The debt service reserve amount is used towards the last debt service payment.

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Water Works Reserve Operations & Maintenance	Fund Number	629
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Fund Type	Enterprise Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	47,204	78,460	40,000	40,000	10,563		10,563	29,437	74%
Interfund Transfers In	52,249	225,552	200,000	200,000	16,931		16,931	183,069	92%
Total Revenue	99,453	304,012	240,000	240,000	27,494		27,494	212,506	89%
Expenditures									
Interfund Transfers Out	43,905	65,938	40,000	40,000	22,347	-	22,347	17,653	44%
Total Expenditures	43,905	65,938	40,000	40,000	22,347	-	22,347	17,653	44%

Net Surplus / (Deficit)	55,548	238,073	200,000	200,000	5,147		5,147
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Beginning Cash Balance	2,617,920	2,663,672		2,902,529		Cash Reserves Target 16.67% of annual operating expenses in Fund 620, net of transfers
Cash Adjustments	(9,797)	784		-		
Ending Cash Balance	2,663,672	2,902,529		3,102,529	2,912,652	
Cash Reserves Target	2,291,572	2,523,978		2,907,791		

Fund Purpose:
The purpose of this fund is to hold cash reserves equivalent to two months of Water Works' budgeted operating expenses. This serves as fiscal protection against the risk of revenue shortfalls, emergencies, and other economic risks that may impact the Water Utility's ability to meet financial commitments.

Explanation of Revenue Sources:
This fund receives revenue from interest earned on the fund's cash balance. If the fund's cash falls below the reserve requirement, the Water Works Operations Fund (#620) will transfer funds to increase the cash reserves. Additional reserve is required in 2020 to cover encumbrances rolled over from 2019 to 2020.

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

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Fund Name	Sewer Repair Insurance					Fund Number	640		
Fund Type	Enterprise Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	640,050	652,271	645,105	645,105	274,558		274,558	370,547	57%
Interest Earnings	34,121	57,505	25,197	25,197	7,785		7,785	17,412	69%
Other Income	-	365	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	674,171	710,141	670,302	670,302	282,343		282,343	387,959	58%
Expenditures by Type									
Personnel									
Salaries & Wages	148,298	108,341	115,313	115,313	49,428	-	49,428	65,885	57%
Fringe Benefits	69,760	44,267	48,247	48,247	21,805	-	21,805	26,442	55%
Total Personnel	218,059	152,608	163,560	163,560	71,234	-	71,234	92,327	56%
Supplies	32,495	29,334	16,265	44,785	10,558	-	10,558	34,227	76%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	700	700	-	-	-	700	100%
Repairs & Maintenance	250,641	291,547	386,000	442,299	184,481	-	184,481	257,818	58%
Interfund Allocations	17,868	75,495	84,511	84,511	35,210	-	35,210	49,301	58%
Other Services & Charges	6,150	3,828	6,500	6,500	454	-	454	6,046	93%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	274,659	370,870	477,711	534,010	220,145	-	220,145	313,865	59%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	525,213	552,812	657,536	742,355	301,937	-	301,937	440,419	59%
Net Surplus / (Deficit)	148,958	157,329	12,766	(72,053)	(19,594)		(19,594)		
Beginning Cash Balance	1,866,378	2,014,803		2,173,605					
Cash Adjustments	(533)	1,473		-					
Ending Cash Balance	2,014,803	2,173,605		2,101,552	2,163,357				
Cash Reserves Target	131,303	138,203		185,589					

Cash Reserves Target
25% of Annual expenditures

Fund Purpose:

The Sewer Insurance program is funded by a monthly charge on City residents' sewer bills. The City is responsible for the main sewer line; from the main line to the house is the homeowner's responsibility. This program helps residents who have an issue with their lateral that cannot be resolved by a simple clean-out by a plumber, i.e., collapsed line, complete root infiltration, etc. that requires excavation work - a "dig". The program is set up so that the homeowner pays a maximum \$500 deductible toward the cost of the repair and the City pays the rest.

Explanation of Revenue Sources:

This fund collects a monthly charge on City residents' sewer bills. This fund also receives revenue from interest earned on the fund's cash balance.

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

In 2020, the budget was increased for contracted repairs. This increase is in response to the number of new customers who are hooking into the City of South Bend sewer system; with new customers comes more opportunity for needed repairs. Also, an aging infrastructure costs more to maintain/repair. In summation, with an increased customer base, costs will continue to go up. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

City of South Bend, Indiana

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	38,517,931	39,245,887	38,680,677	38,680,677	15,341,056		15,341,056	23,339,621	60%
Interest Earnings	234,125	387,785	45,000	45,000	43,597		43,597	1,403	3%
Other Income	98,616	93,446	50,784	50,784	23,139		23,139	27,645	54%
Interfund Allocation Reimb	-	421,463	446,759	446,759	186,156		186,156	260,603	58%
Interfund Transfers In	456,442	327,330	145,000	145,000	46,078		46,078	98,922	68%
Total Revenue	39,307,114	40,475,911	39,368,220	39,368,220	15,640,026		15,640,026	23,728,194	60%

Expenditures by Division									
Sewers	6,335,739	5,790,685	6,803,657	9,361,910	2,102,922	2,552,954	4,655,875	4,706,035	50%
Concrete Crew	387,496	418,317	517,611	535,869	181,473	266	181,739	354,130	66%
Wastewater	29,273,354	32,455,408	34,798,285	36,154,401	22,709,202	2,266,581	24,975,783	11,178,618	31%
Organic Resources	1,557,590	1,609,596	1,656,029	1,663,929	685,786	193,335	879,122	784,807	47%
Total Expenditures	37,554,179	40,274,007	43,775,582	47,716,109	25,679,383	5,013,136	30,692,519	17,023,590	36%

Expenditures by Type									
Personnel									
Salaries & Wages	5,069,496	4,674,220	5,162,463	5,162,463	2,019,224	-	2,019,224	3,143,239	61%
Fringe Benefits	2,267,846	1,739,623	2,042,077	2,042,077	850,863	-	850,863	1,191,214	58%
Total Personnel	7,337,342	6,413,843	7,204,540	7,204,540	2,870,087	-	2,870,087	4,334,453	60%

Supplies	1,747,634	1,739,090	2,214,711	2,605,549	636,554	437,895	1,074,449	1,531,100	59%
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Services & Charges									
Professional Services	1,364,991	1,634,972	1,601,000	2,066,443	189,245	1,010,558	1,199,802	866,641	42%
Printing & Advertising	746	297	9,711	9,961	344	-	344	9,617	97%
Utilities	1,045,885	1,206,860	1,314,860	1,318,164	435,279	20,567	455,846	862,318	65%
Education & Training	12,948	17,885	41,500	41,500	7,903	446	8,349	33,151	80%
Travel	15,961	10,139	48,000	48,979	6,160	-	6,160	42,819	87%
Repairs & Maintenance	1,278,587	2,267,292	1,903,834	2,081,806	541,607	244,694	786,301	1,295,505	62%
Interfund Allocations	3,820,255	5,730,856	5,645,332	5,645,332	2,352,210	-	2,352,210	3,293,122	58%
Debt Service Principal	602,115	564,025	523,738	523,738	260,744	23,322	284,065	239,673	46%
Debt Service Interest & Fees	41,596	25,784	16,278	16,278	9,263	169	9,432	6,846	42%
Other Services & Charges	2,986,905	2,909,301	2,877,627	5,779,368	716,106	3,233,789	3,949,895	1,829,473	32%
Interfund Transfers Out	12,697,559	13,075,295	15,782,102	15,782,102	15,740,405	41,697	15,782,102	1	0%
PILOT	4,601,656	4,678,366	4,592,349	4,592,349	1,913,477	-	1,913,477	2,678,872	58%
Total Services & Charges	28,469,203	32,121,074	34,356,331	37,906,020	22,172,743	4,575,241	26,747,984	11,158,038	29%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	37,554,179	40,274,007	43,775,582	47,716,109	25,679,383	5,013,136	30,692,519	17,023,591	36%
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Net Surplus / (Deficit)	1,752,935	201,904	(4,407,362)	(8,347,889)	(10,039,357)		(15,052,493)		
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Beginning Cash Balance	13,004,372	15,164,622		15,409,455					
Cash Adjustments	407,315	42,928		-					
Ending Cash Balance	15,164,622	15,409,455		7,061,566	5,246,847				
Cash Reserves Target	1,877,709	2,013,700		2,385,805					

Cash Reserves Target

5% of Annual expenditures

Fund Purpose:

This fund accounts 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 divisions: Streets and Curb & Sidewalk (Fund #202), Water Works (Fund #620), Sewer Insurance (Fund #640), and Concrete Crew.

Interfund Transfer In - incoming interest earnings receipts from Sewage Works Reserve O&M Fund (#643) and the Sewage Works Customer Deposit Fund (#654).

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

The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020. From 2019 to 2020, the budgeted expenditures increased 6% as compared to the 2019 adopted budget (\$41.1 million). Interfund Transfers Out include: transfers to the Sewage Works Sinking Fund (#649) to fund debt service payments on bonds, transfers to the Sewage Works Capital Fund (#642) to fund capital expenditures, and a transfer to the General Fund (#101) for payment in lieu of taxes (PILOT).

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	691,413	475,488	300,000	300,000	440,062		440,062	(140,062)	-47%
Interest Earnings	150,885	282,731	60,000	60,000	59,250		59,250	750	1%
Debt Proceeds	-	-	-	-	-		-	-	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	3,219,930	5,000,000	7,911,000	7,911,000	7,911,000		7,911,000	-	0%
Total Revenue	4,062,227	5,758,219	8,271,000	8,271,000	8,410,312		8,410,312	(139,312)	-2%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	2,291,171	5,421,771	7,661,000	14,079,020	2,011,748	4,071,021	6,082,769	7,996,251	57%
Total Expenditures	2,291,171	5,421,771	7,661,000	14,079,020	2,011,748	4,071,021	6,082,769	7,996,251	57%

Net Surplus / (Deficit)	1,771,056	336,448	610,000	(5,808,020)	6,398,563	2,327,542
Beginning Cash Balance	7,359,724	9,100,782		9,417,064		
Cash Adjustments	(29,997)	(20,166)		-		
Ending Cash Balance	9,100,782	9,417,064		3,609,044	15,869,979	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

Fund Purpose:
This fund is used to purchase capital equipment and fund major renovations/restorations for the following divisions of the Department of Public Works: Wastewater, Sewers, Organic Resources, and Concrete Crew.

Explanation of Revenue Sources:
Charges For Services is a system development fee. This is a one-time capital contribution charged to customers making a new connection to the sewer system. This fund receives interfund transfers from the Sewage Works Operations Fund (#641) as needed to cover capital expenditures.

Explanation of Expenditures and Significant Changes/Variations:

<p>2020 projects include:</p> <p>Capital Equipment</p> <p>Wastewater and Organic Resources:</p> <ul style="list-style-type: none"> • (1) cargo van with CNG - \$36,000 • (1) front end loader - \$310,000 • (1) pickup truck with plow - \$40,000 • (1) utility cart - \$15,000 <p>Sewers:</p> <ul style="list-style-type: none"> • (2) vacuum sweepers - \$550,000 • (1) hydro-excavator - \$275,000 • (2) pickup trucks with CNG - \$65,000 • (2) compressors - \$120,000 	<p>Wastewater Treatment Plant (WWTP) Upgrades</p> <p>Final Clarifiers 1-5: \$4.1M-\$5.3M</p> <ul style="list-style-type: none"> • Structural concrete repairs and tank coatings • Replace scrapper mechanism, bridges, drive assemblies, and handrail; rehabilitate weirs • Raise final clarifier 1-3 influent walls <p>Aeration Basins 1-4: \$520K-\$600K</p> <ul style="list-style-type: none"> • Replace pass 1-2 gates, provide new stop log frame and stop logs for east aeration tank influent channel isolation • Lengthen effluent weirs • Demolish old equipment and piping at tanks and in aeration gallery tunnel <p>Disinfection Building: \$1.6M-\$2.2M</p> <ul style="list-style-type: none"> • Replace chlorine and sulfur dioxide distribution systems; evaporators and scrubber system • Programmable logic controller and SCADA upgrades
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Fund Name	Sewage Works Reserve Operations & Maintenance	Fund Number	643
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Fund Type	Enterprise Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	94,712	151,410	120,000	120,000	20,091		20,091	99,909	83%
Interfund Transfers In	238,226	151,717	-	-	-		-	-	-
Total Revenue	332,938	303,127	120,000	120,000	20,091		20,091	99,909	83%
Expenditures									
Interfund Transfers Out	88,247	127,330	120,000	120,000	42,679	-	42,679	77,321	64%
Total Expenditures	88,247	127,330	120,000	120,000	42,679	-	42,679	77,321	64%
Net Surplus / (Deficit)	244,692	175,797	-	-	(22,588)		(22,588)		

Beginning Cash Balance	5,160,858	5,385,946		5,563,851					
Cash Adjustments	(19,604)	2,108		-					
Ending Cash Balance	5,385,946	5,563,851		5,563,851	5,550,801				
Cash Reserves Target	4,143,598	4,534,025		5,323,399					

Cash Reserves Target
16.67% of annual operating expenses in Fund 641, net of transfers

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

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

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

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Fund Name	Sewage Sinking (Debt Service)	Fund Number	649
Fund Type	Enterprise Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	87,392	119,465	45,000	45,000	3,934		3,934	41,066	91%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	9,173,661	7,780,676	7,788,015	7,788,015	7,788,015		7,788,015	-	0%
Total Revenue	9,261,052	7,900,141	7,833,015	7,833,015	7,791,949		7,791,949	41,066	1%

Expenditures by Type									
Services & Charges									
Debt Service Principal	7,147,038	5,931,732	6,076,557	6,076,557	-	6,076,557	6,076,557	-	0%
Debt Service Interest & Fees	2,004,813	1,844,562	1,708,458	1,708,458	854,395	877,164	1,731,559	(23,101)	-1%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	9,151,851	7,776,294	7,785,015	7,785,015	854,395	6,953,721	7,808,116	(23,101)	0%
Total Expenditures	9,151,851	7,776,294	7,785,015	7,785,015	854,395	6,953,721	7,808,116	(23,101)	0%

Net Surplus / (Deficit)	109,202	123,847	48,000	48,000	6,937,554		(16,167)
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Beginning Cash Balance	857,884	963,679		1,087,745		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	(3,407)	219		-		
Ending Cash Balance	963,679	1,087,745		1,135,745	8,027,163	
Cash Reserves Target	963,679	1,087,745		1,135,745		

Fund Purpose:
This fund is used to pay all debt service obligations for Sewage Works.

Explanation of Revenue Sources:
This fund receives transfers from the Sewage Works Operating Fund (#641) to satisfy bond covenants and pay for debt service principal and interest on outstanding debt. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
Current debt includes:
- 2009 Sewage Works Revenue Bonds, State Revolving Fund - final payment 12/1/28, (debt schedule #70)
- 2010 Sewage Works Revenue Bonds - final payment 12/1/30, (debt schedule #80)
- 2011 Sewage Works Revenue Bonds - final payment 12/1/31, (debt schedule #93)
- 2012 Sewage Works Revenue Bonds - final payment 12/1/32, (debt schedule #101)
- 2013A Sewage Works Revenue Bonds - final payment 12/1/24, (debt schedule #105)
- 2015 Sewage Works Refunding Bonds, Refund 2006 & 2007 - final payment 12/1/25, (debt schedule #145)
Any interest earned on this fund's cash balance is transferred to the Sewage Works Operations Fund (#641).

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	65,897	87,669	45,000	45,000	19,767		19,767	25,234	56%
Total Revenue	65,897	87,669	45,000	45,000	19,767		19,767	25,234	56%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	65,897	87,669	45,000	45,000	19,767		19,767		
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Beginning Cash Balance	4,138,349	4,204,246		4,291,915					
Cash Adjustments	-	-		-					
Ending Cash Balance	4,204,246	4,291,915		4,336,915	4,311,682				
Cash Reserves Target	4,204,246	4,291,915		4,336,915					

Cash Reserves Target
100% cash reserves per bond covenants and Crowe Horwath

Fund Purpose:
This fund accounts for required debt service reserves as required by bond documents.

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

Explanation of Expenditures and Significant Changes/Variations:
The debt service reserve amount is used towards the last debt service payment.

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Fund Name	Sewage Works Customer Deposit	Fund Number	654
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Fund Type	Enterprise Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	-	3,107	25,000	25,000	1,722		1,722	23,278	93%
Total Revenue	-	3,107	25,000	25,000	1,722		1,722	23,278	93%

Expenditures									
Interfund Transfers Out	-	-	25,000	25,000	3,399	-	3,399	21,601	86%
Total Expenditures	-	-	25,000	25,000	3,399	-	3,399	21,601	86%

Net Surplus / (Deficit)	-	3,107	-	-	(1,677)		(1,677)
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Beginning Cash Balance	-	204,693		413,157		Cash Reserves Target 100% cash reserves for customer deposits
Cash Adjustments	204,693	205,357		-		
Ending Cash Balance	204,693	413,157		413,157	526,284	
Cash Reserves Target	204,693	413,157		413,157		

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

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

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

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Fund Name	Project ReLeaf					Fund Number	655		
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Charges for Services	447,240	447,563	451,610	451,610	185,734		185,734	265,876	59%
Interest Earnings	14,198	15,370	4,949	4,949	1,860		1,860	3,089	62%
Other Income	-	103	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	461,438	463,036	456,559	456,559	187,594		187,594	268,965	59%
Expenditures by Type									
Personnel									
Salaries & Wages	43,222	61,398	73,920	73,920	-	-	-	73,920	100%
Fringe Benefits	3,307	4,659	5,655	5,655	-	-	-	5,655	100%
Total Personnel	46,529	66,057	79,575	79,575	-	-	-	79,575	100%
Supplies	1,184	-	5,000	5,000	400	-	400	4,600	92%
Services & Charges									
Repairs & Maintenance	9,606	-	-	-	-	-	-	-	-
Interfund Allocations	31,381	40,243	42,385	42,385	17,661	-	17,661	24,724	58%
Debt Service Principal	48,404	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	576	-	-	-	-	-	-	-	-
Other Services & Charges	5,773	3,419	6,500	6,500	826	-	826	5,674	87%
Interfund Transfers Out	550,000	550,000	300,000	300,000	125,000	-	125,000	175,000	58%
Total Services & Charges	645,740	593,662	348,885	348,885	143,487	-	143,487	205,398	59%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	693,453	659,719	433,460	433,460	143,887	-	143,887	289,573	67%
Net Surplus / (Deficit)	(232,015)	(196,683)	23,099	23,099	43,707		43,707		
Beginning Cash Balance	822,096	593,308		398,183					
Cash Adjustments	3,227	1,558		-					
Ending Cash Balance	593,308	398,183		421,282	439,382				
Cash Reserves Target	173,363	164,930		108,365					
							Cash Reserves Target		
							25% of Annual expenditures		

Fund Purpose:

This fund accounts for the fall and spring leaf collection program. This program is managed by the Department of Public Works through the Streets division.

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

Explanation of Revenue Sources:

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

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

In 2017, in an effort to attract candidates who will stay for the entire program, the hourly wage was increased from \$10.20 per hour to \$13.00 per hour with the possibility of a \$3.00 an hour attendance bonus for those employees who work until the last day of the program. In 2018, the hourly wage was increased to a flat \$16.00 per hour. In addition, a job fair was held with on-site interviews for those who attended. This approach, coupled with the increased hourly wage, improved retention. The City plans to continue this practice.

Interfund Transfers Out are for supervisory wages, supplies, fuel, vector repairs, and other expenses paid for by the Streets division in the Motor Vehicle Highway Fund (#202). Currently, the leaf pickup program does not fund itself and the City has been spending down this fund's cash balance. As a result, the amount transferred to the Motor Vehicle Highway Fund (#202) has been reduced going forward. The City will look for ways to better fund this program.

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Fund Name	Storm Sewer Fund					Fund Number	667		
Fund Type	Enterprise Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	-	517,091	1,041,360	1,041,360	432,461		432,461	608,899	58%
Interest Earnings	-	1,341	-	-	1,257		1,257	(1,257)	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	518,432	1,041,360	1,041,360	433,717		433,717	607,642	58%
Expenditures by Type									
Services & Charges									
Professional Services	-	54,500	-	5,500	4,000	1,500	5,500	-	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	54,500	-	5,500	4,000	1,500	5,500	-	0%
Capital	-	275,886	825,000	866,230	19,426	51,794	71,221	795,009	92%
Total Expenditures	-	330,386	825,000	871,730	23,426	53,294	76,721	795,009	91%
Net Surplus / (Deficit)	-	188,046	216,360	169,630	410,291		356,997		
Beginning Cash Balance	-	-		124,406		Cash Reserves Target			
Cash Adjustments	-	(63,640)		-					
Ending Cash Balance	-	124,406		294,036	524,829				
Cash Reserves Target	-	82,597		217,933		25% of Annual expenditures			

Fund Purpose:

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

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

Explanation of Revenue Sources:

The storm water fee structure is a flat rate of \$2 per month for residential customers and \$5 per month for non-residential customers. The fee took effect on June 1, 2019.

- This storm water user rate shall apply for a period of at least two years with subsequent transition to a rate based upon the quantity of impervious surface area in a parcel of real estate after study and evaluation by the City's Department of Public Works and upon Common Council approval.

Explanation of Expenditures and Significant Changes/Variations:

Actual stormwater needs top around \$3,000,000 in areas such as Riverbank Stabilization, downspout disconnection plan, drainage projects, South Bend Dam, Flood Mitigation, Western Avenue Phase III Storm Sewer, and the Michigan Street Separation. However the proposed area for the 2020 budget are as follow: downspout disconnection program, street drainage corrections, stormwater study, DSSMR for South Bend Dam, and miscellaneous drainage repairs. \$375,000 for storm water projects also budgeted in the Sewage Works Capital Fund (#642).

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Fund Name	Unsafe Building						Fund Number	219	
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Fines, Forfeitures, and Fees	193,536	263,172	111,100	111,100	23,249		23,249	87,851	79%
Interest Earnings	5,889	18,352	-	-	2,995		2,995	(2,995)	-
Other Income	-	2,298	400	400	-		-	400	100%
Interfund Transfers In	648,273	681,491	-	-	-		-	-	-
Total Revenue	847,699	965,314	111,500	111,500	26,244		26,244	85,256	76%
Expenditures by Subdivisions									
NEAT Crew	448,386	435,893	-	35,895	23,896	-	23,896	11,999	33%
Unsafe Building	236,555	156,655	111,500	120,500	49,365	8,000	57,365	63,135	52%
Total Expenditures	684,941	592,547	111,500	156,395	73,261	8,000	81,261	75,134	48%
Expenditures by Type									
Personnel									
Salaries & Wages	165,262	178,355	-	-	-	-	-	-	-
Fringe Benefits	83,517	65,378	-	-	-	-	-	-	-
Total Personnel	248,778	243,732	-	-	-	-	-	-	-
Supplies	21,415	22,623	-	7,715	5,458	-	5,458	2,257	29%
Services & Charges									
Professional Services	37,725	39,500	16,300	25,300	12,350	8,000	20,350	4,950	20%
Repairs & Maintenance	223,202	153,241	-	-	-	-	-	-	-
Interfund Allocations	57,916	34,894	-	-	-	-	-	-	-
Other Services & Charges	68,404	73,977	95,200	123,380	55,453	-	55,453	67,927	55%
Interfund Transfers Out	27,500	-	-	-	-	-	-	-	-
Total Services & Charges	414,748	301,612	111,500	148,680	67,803	8,000	75,803	72,877	49%
Capital	-	24,580	-	-	-	-	-	-	-
Total Expenditures	684,941	592,547	111,500	156,395	73,261	8,000	81,261	75,134	48%
Net Surplus / (Deficit)	162,757	372,767	-	(44,895)	(47,017)		(55,017)		
Beginning Cash Balance	379,148	543,230		923,154					
Cash Adjustments	1,325	7,157		-					
Ending Cash Balance	543,230	923,154		878,259	877,720				
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 will be moved into the newly established Code Enforcement Fund (#230), resulting in a large decrease in expenditures from 2019 to 2020. This will allow for more transparency regarding the Unsafe Building fines and fees collected in this fund and the expenditure of those revenues on allowable expenses. The expenditures in this fund will be equal to or less than revenues received. Budgeted expenditures includes emergency demolitions and expenses associated with monitoring unsafe building concerns.

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Fund Name	Rental Units Regulation	Fund Number	221
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Fines, Forfeitures, and Fees	310	7,375	100,000	100,000	5,950		5,950	94,050	94%
Interest Earnings	137	351	200	200	110		110	90	45%
Interfund Transfers In	-	-	245,626	245,626	102,343		102,343	143,283	58%
Total Revenue	447	7,726	345,826	345,826	108,403		108,403	237,423	69%

Expenditures by Type									
Personnel									
Salaries & Wages	-	-	183,678	183,678	47,366	-	47,366	136,312	74%
Fringe Benefits	-	-	82,188	82,188	22,980	-	22,980	59,209	72%
Total Personnel	-	-	265,866	265,866	70,346	-	70,346	195,521	74%

Supplies	-	-	7,160	7,160	-	-	-	7,160	100%
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Services & Charges									
Professional Services	-	-	54,000	54,000	1,505	-	1,505	52,495	97%
Printing & Advertising	-	-	4,000	4,000	-	-	-	4,000	100%
Education & Training	-	-	1,200	1,200	-	-	-	1,200	100%
Travel	-	-	1,200	1,200	-	-	-	1,200	100%
Repairs & Maintenance	-	-	2,400	2,400	-	-	-	2,400	100%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Other Services & Charges	5	-	10,000	10,000	1,748	-	1,748	8,252	83%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	5	-	72,800	72,800	3,254	-	3,254	69,547	96%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	5	-	345,826	345,826	73,599	-	73,599	272,228	79%
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Net Surplus / (Deficit)	442	7,726	-	-	34,803	-	34,803		
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Beginning Cash Balance	9,685	10,105		17,823					
Cash Adjustments	(22)	(9)		-					
Ending Cash Balance	10,105	17,823		17,823	52,657				
Cash Reserves Target	1	-		34,583					

Cash Reserves Target
10% of Annual expenditures

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

Explanation of Revenue Sources:
Revenue generation for the Rental Safety Verification Program (RSVP) will be derived from follow up re-inspection fees and assessments for noncompliance. First and second inspections will have no charges; however, if not compliant after the second inspection, there will be charges requiring follow up inspections to validate compliance. Because this program is new, revenue could vary greatly from current estimates. A transfer from the Economic Development Income Tax (EDIT) Fund (#408) will make up the difference.
Prior to the Rental Safety Verification Program (RSVP), proceeds from the landlord registration (\$5 registration fee per year) were intended to fund Code Enforcement's costs of the program. However, previous guidelines for landlord registrations will be integrated into RSVP while working with landlords.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
Prior to 2020, the Rental Safety Verification Program (RSVP) was budgeted in the Consolidated Building Fund (#600). Starting in 2020, RSVP will be moved into this fund in order to better track its revenue and expenditures.
From 2019 to 2020, two additional Code Inspectors will be added to expand the program, totaling \$126,887 including wages and benefits. Health insurance increases and a 2% cost of living increase for non-bargaining staff also attributed to increased personnel expense.
Professional Services increased by \$54,000 for a professional service agreement with St. Vincent de Paul Society to provide relocation services to displaced residents as a result of uninhabitable homes.

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Fund Name	Code Enforcement Fund	Fund Number	230
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Licenses & Permits	-	-	31,200	31,200	11,895		11,895	19,305	62%
Charges for Services	-	-	53,250	53,250	19,121		19,121	34,130	64%
Fines, Forfeitures, and Fees	-	-	304,000	304,000	91,229		91,229	212,771	70%
Interest Earnings	-	-	-	-	281		281	(281)	-
Other Income	-	-	2,725	2,725	1,426		1,426	1,299	48%
Interfund Allocation Reimb	-	-	76,927	76,927	25,639		25,639	51,288	67%
Interfund Transfers In	-	-	3,619,593	3,619,593	1,508,155		1,508,155	2,111,438	58%
Total Revenue	-	-	4,087,695	4,087,695	1,657,746		1,657,746	2,429,950	59%

Expenditures by Subdivisions										
Neighborhood Code Enforce.	-	-	2,565,948	2,565,948	807,149		46,828	853,977	1,711,971	67%
NEAT Crew	-	-	544,158	544,158	155,714		209,868	334,290	61%	
Animal Resource Center	-	-	977,589	977,589	379,957		25,920	405,878	58%	
Total Expenditures	-	-	4,087,695	4,087,695	1,342,820		126,903	1,469,722	2,617,972	64%

Expenditures by Type										
Personnel										
Salaries & Wages	-	-	1,489,523	1,489,523	578,911		-	578,911	910,612	61%
Fringe Benefits	-	-	630,253	630,253	240,690		-	240,690	389,564	62%
Total Personnel	-	-	2,119,776	2,119,776	819,600		-	819,600	1,300,176	61%
Supplies	-	-	163,700	163,700	35,448		12,513	47,961	115,739	71%

Services & Charges										
Professional Services	-	-	110,300	110,300	13,960		26,169	40,129	70,171	64%
Printing & Advertising	-	-	24,305	24,305	5,454		1,113	6,567	17,738	73%
Utilities	-	-	30,223	30,223	10,210		1,906	12,116	18,107	60%
Education & Training	-	-	15,000	15,000	(1,393)		-	(1,393)	16,393	109%
Travel	-	-	2,400	2,400	3,826		-	3,826	(1,426)	-59%
Repairs & Maintenance	-	-	410,650	413,650	53,782		1,038	54,820	358,830	87%
Interfund Allocations	-	-	814,847	814,847	333,101		-	333,101	481,746	59%
Debt Service Principal	-	-	104,314	104,314	36,726		12,182	48,909	55,405	53%
Debt Service Interest & Fees	-	-	7,770	7,770	2,113		753	2,866	4,904	63%
Other Services & Charges	-	-	284,410	281,410	29,994		71,228	101,222	180,188	64%
Total Services & Charges	-	-	1,804,219	1,804,219	487,772		114,389	602,161	1,202,056	67%

Capital	-	-	-	-	-		-	-	-	-
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Total Expenditures	-	-	4,087,695	4,087,695	1,342,820		126,903	1,469,722	2,617,971	64%
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Net Surplus / (Deficit)	-	-	-	-	314,927			188,024		
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Beginning Cash Balance	-	-	-	-	-					
Cash Adjustments	-	-	-	-	-					
Ending Cash Balance	-	-	-	-	305,296					
Cash Reserves Target	-	-	-	-	408,770					

Cash Reserves Target
10% of Annual expenditures

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

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

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
In 2020, the Department of Code Enforcement will be restructured from an accounting perspective in order to better track expenditures and align with the fund ordinances established by the Common Council. The Neighborhood Code Enforcement division and South Bend Animal Resource Center division will be moved from the Consolidated Building Fund (#600) into this fund. The Neighborhood Enforcement Action Team (NEAT) division will be moved from the Unsafe Building Fund (#219) into this fund. To see a comparison of revenues and expenditures from 2019 to 2020, see the division summaries and Code Enforcement historical summary.

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

	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Licenses & Permits	31,987	34,657	31,200	31,200	11,895		11,895	19,305	62%
Charges for Services	56,229	57,616	53,250	53,250	19,121		19,121	34,130	64%
Fines, Forfeitures, and Fees	536,051	549,637	515,100	515,100	122,557		122,557	392,543	76%
Interest Earnings	6,027	18,704	200	200	3,386		3,386	(3,186)	-1593%
Other Income	58,590	12,659	3,125	3,125	1,426		1,426	1,699	54%
Interfund Allocation Reimb	-	73,304	76,927	76,927	25,639		25,639	51,288	67%
Interfund Transfers In	1,665,326	3,210,400	3,865,219	3,865,219	1,610,498		1,610,498	2,254,721	58%
Total Revenue	2,354,210	3,956,977	4,545,021	4,545,021	1,794,522		1,794,522	2,750,500	61%
Expenditures by Fund									
Consolidated Bldg Fund (#600)	2,678,595	3,001,390	-	270,543	23,183	241,222	264,405	6,138	2%
Rental Units Regulation (#221)	5	-	345,826	345,826	73,599	-	73,599	272,227	79%
Unsafe Building Fund (#219)	684,941	592,547	111,500	156,395	73,261	8,000	81,261	75,134	48%
Code Enforcement Fund (#230)	-	-	4,087,695	4,087,695	1,342,820	126,903	1,469,722	2,617,973	64%
Total Expenditures	3,363,542	3,593,937	4,545,021	4,860,459	1,512,863	376,124	1,888,988	2,971,472	61%
Expenditures by Division									
Neighborhood Code Enfor.	1,712,624	1,923,446	2,565,948	2,796,409	809,969	272,194	1,082,163	1,714,246	61%
NEAT Crew	448,386	435,893	544,158	580,053	179,610	54,154	233,764	346,289	60%
Rental Safety Verification Program	59,234	144,603	345,826	348,002	75,775	-	75,775	272,227	78%
Unsafe Building	236,555	156,655	111,500	120,500	49,365	8,000	57,365	63,135	52%
Animal Care & Control	906,737	933,341	977,589	1,015,495	398,145	41,776	439,921	575,574	57%
Total Expenditures	3,363,537	3,593,937	4,545,021	4,860,459	1,512,863	376,124	1,888,988	2,971,471	61%
Expenditures by Type									
Personnel									
Salaries & Wages	1,298,997	1,437,429	1,673,201	1,673,201	626,277	-	626,277	1,046,924	63%
Fringe Benefits	595,651	538,583	712,441	712,441	263,669	-	263,669	448,772	63%
Total Personnel	1,894,648	1,976,013	2,385,642	2,385,642	889,946	-	889,946	1,495,696	63%
Supplies	117,767	108,267	170,860	211,141	61,080	18,768	79,848	131,293	62%
Services & Charges									
Professional Services	172,494	177,400	180,600	190,983	29,005	34,360	63,366	127,617	67%
Printing & Advertising	8,771	11,255	28,305	28,305	5,454	1,113	6,567	21,738	77%
Utilities	31,852	34,801	30,223	30,223	10,210	1,906	12,116	18,107	60%
Education & Training	6,089	6,873	16,200	16,200	(1,393)	-	(1,393)	17,593	109%
Travel	4,869	6,444	3,600	3,600	3,826	-	3,826	(226)	-6%
Repairs & Maintenance	275,449	233,178	413,050	426,253	55,559	9,463	65,022	361,231	85%
Interfund Allocations	517,905	719,048	814,847	814,847	333,101	-	333,101	481,746	59%
Debt Service Principal	64,323	80,098	104,314	104,314	36,726	12,182	48,909	55,405	53%
Debt Service Interest & Fees	7,135	6,144	7,770	7,770	2,113	753	2,866	4,904	63%
Other Services & Charges	154,741	177,849	389,610	641,181	87,236	297,579	384,814	256,367	40%
Interfund Transfers Out	27,500	-	-	-	-	-	-	-	-
Total Services & Charges	1,271,127	1,453,091	1,988,519	2,263,676	561,837	357,357	919,194	1,344,482	59%
Capital	80,000	56,567	-	-	-	-	-	-	-
Total Expenditures	3,363,542	3,593,937	4,545,021	4,860,459	1,512,863	376,124	1,888,988	2,971,471	61%
Net Surplus / (Deficit)	(1,009,331)	363,040	-	(315,438)	281,659		(94,466)		

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Fund Name	Central Services					Fund Number	222		
Fund Type	Internal Service Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Revenue									
Licenses & Permits	4,107	3,320	4,440	4,440	790		790	3,650	82%
Charges for Services	2,806,873	7,496,447	8,304,859	8,304,933	2,800,136		2,800,136	5,504,797	66%
Interest Earnings	10,656	22,362	12,000	12,000	2,006		2,006	9,994	83%
Other Income	5,006,296	5,417,866	4,944,250	4,944,350	22,686		22,686	4,921,664	100%
Interfund Allocation Reimb	392,410	610,726	122,143	122,143	50,883		50,883	71,260	58%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	8,220,343	13,550,721	13,387,692	13,387,866	2,876,501		2,876,501	10,511,365	79%
Expenditures by Division									
Equipment Services	2,639,137	7,000,441	7,812,107	7,832,413	2,579,344	9,017	2,588,361	5,244,052	67%
Central Stores	245,265	284,301	-	26	26	-	26	-	0%
Print Shop	142,462	160,886	10,018	13,581	7,227	515	7,737	5,844	43%
Radio Shop	279,334	230,894	275,518	276,224	87,140	1,299	88,439	187,785	68%
Building Maintenance	208,440	177,588	213,243	213,243	79,508	-	79,508	133,735	63%
Facilities Management	-	120,439	122,143	122,143	39,587	-	39,587	82,556	68%
Utilities & Services	4,528,950	4,950,465	4,870,250	4,994,540	-	705,563	705,563	4,288,977	86%
Sustainability	304,308	6,002	-	-	-	-	-	-	-
Total Expenditures	8,347,896	12,931,016	13,303,279	13,452,170	2,792,826	716,394	3,509,220	9,942,949	74%
Expenditures by Type									
Personnel									
Salaries & Wages	2,061,867	1,920,693	2,092,572	2,092,572	749,603	-	749,603	1,342,969	64%
Fringe Benefits	930,977	731,886	894,766	894,766	326,490	-	326,490	568,276	64%
Total Personnel	2,992,844	2,652,580	2,987,338	2,987,338	1,076,093	-	1,076,093	1,911,245	64%
Supplies	134,464	4,515,181	4,870,798	4,888,120	1,444,245	6,419	1,450,664	3,437,456	70%
Services & Charges									
Professional Services	30,814	8,439	13,000	13,000	-	-	-	13,000	100%
Printing & Advertising	4,809	715	7,821	7,821	110	95	205	7,616	97%
Utilities	4,587,384	5,013,625	4,935,174	5,059,464	25,065	705,563	730,628	4,328,836	86%
Education & Training	12,049	4,603	20,050	20,900	6,754	-	6,754	14,146	68%
Travel	1,251	481	4,000	4,000	-	-	-	4,000	100%
Repairs & Maintenance	61,011	56,339	54,400	58,588	28,637	2,551	31,188	27,400	47%
Interfund Allocations	411,263	648,014	306,521	306,521	127,720	-	127,720	178,801	58%
Debt Service Principal	13,606	14,248	14,818	14,818	6,537	1,520	8,057	6,761	46%
Debt Service Interest & Fees	1,566	1,029	463	463	268	11	279	184	40%
Grants & Subsidies	5,320	2,434	-	-	-	-	-	-	-
Other Services & Charges	14,514	13,329	17,405	19,646	5,906	236	6,142	13,504	69%
Interfund Transfers Out	77,000	-	71,491	71,491	71,491	-	71,491	-	0%
Total Services & Charges	5,220,588	5,763,256	5,445,143	5,576,712	272,488	709,975	982,463	4,594,248	82%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	8,347,896	12,931,016	13,303,279	13,452,170	2,792,826	716,394	3,509,220	9,942,949	74%
Net Surplus / (Deficit)	(127,553)	619,705	84,413	(64,304)	83,675		(632,719)		
Beginning Cash Balance	1,085,494	1,003,425		1,455,158					
Cash Adjustments	45,485	(167,972)		-					
Ending Cash Balance	1,003,425	1,455,158		1,390,854	1,653,958				
Cash Reserves Target	381,895	798,055		845,763					
									Cash Reserves Target 10% of Annual expenditures, excluding utility accounting
Fund Purpose:									
This fund tracks the operating costs of the Central Services Division. The Division provides a variety of services to other city departments, along with several local county, state and federal agencies. Central Services consists of 4 cost centers: Equipment Services, Building Maintenance, Radio Shop, and Facilities Management. The Department of Administration & Finance oversees the Central Services Division. Also, the electric and natural gas costs for the entire City are paid out of this fund and allocated back to departments.									
Explanation of Revenue Sources:									
<ul style="list-style-type: none"> • Equipment Services and Radio Shop provide repair and maintenance services for the City's fleet and some external customers (governmental units such as St Joseph County and local township fire departments). Parts and labor for each workorder are charged back to City departments or billed to the external customers. • Building Maintenance provides repair and maintenance services to the City's facilities. This cost center is partially funded through internal labor rates. • Equipment Services also receives business licensing revenue from performing inspections of taxi cabs. This revenue has declined dramatically in the past two years due to the popularity of ride sharing services such as Uber and Lyft. • Facilities Management is funded by an allocation. • This fund also receives revenue from interest earned on the fund's cash balance. 									
Explanation of Expenditures, Staffing, and Significant Changes/Variations:									
In 2020, the Financial Specialist Senior will be replaced with an Executive Assistant. Two cost centers will be discontinued: Central Stores/Purchasing and Print Shop. The only remaining cost associated with the Print Shop is the principal and interest payments on two commercial-grade printers, to be paid off in 2021. Central Purchasing will move back to the Department of Administration & Finance's budget in the General Fund (#101). From 2018 to 2019, Supplies Expense and Charges for Services Revenue increased due to a change in revenue and expense recognition. Central Services capital expenditures are tracked in the Central Services Capital Fund (#224). Transfers Out of the Central Services Operating Fund (#222) to the capital fund (#224) typically match the budgeted capital expenditures. In 2019, \$300,000 was transferred to the capital fund for purchase of fleet management software.									

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Fund Name	Central Services Capital					Fund Number	224		
Fund Type	Internal Service Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2,734	3,218	2,000	2,000	(12)		(12)	2,012	101%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	77,000	-	71,491	256,491	71,491		71,491	185,000	72%
Total Revenue	79,734	3,218	73,491	258,491	71,479		71,479	187,012	72%
Expenditures by Type									
Supplies	8,905	4,718	-	5,501	5,501	-	5,501	-	0%
Services & Charges									
Repairs & Maintenance	18,697	63,060	63,000	63,000	-	-	-	63,000	100%
Debt Service Principal	-	3,881	7,711	2,210	-	-	-	2,210	100%
Debt Service Interest & Fees	-	365	780	780	-	-	-	780	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	18,697	67,305	71,491	65,990	-	-	-	65,990	100%
Capital	77,871	77,795	-	148,194	86,325	112,036	198,361	(50,167)	-34%
Total Expenditures	105,474	149,818	71,491	219,685	91,826	112,036	203,861	15,823	7%
Net Surplus / (Deficit)	(25,740)	(146,601)	2,000	38,806	(20,347)		(132,383)		
Beginning Cash Balance	194,599	168,196		21,921					
Cash Adjustments	(664)	326		-					
Ending Cash Balance	168,196	21,921		60,727	1,612				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

This fund accounts for the capital expenditures of the Central Services Division.

Explanation of Revenue Sources:

This fund receives transfers from the Central Services Operating Fund (#222). Transfers typically match the budgeted capital expenditures. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

In 2019, Central Services budgeted \$300,000 for new fleet management software to help the Equipment Services division better manage the City's vehicle assets. Also, the Sample Street garage replaced its old forklift, purchased through a capital lease.

In 2020, no new capital purchases are planned. The repair & maintenance budget is for parking lot repaving, annual maintenance of the CNG stations, and radio tower inspections. The capital lease principal and interest expense is for the new forklift, to be paid off over 5 years.

In 2022, Equipment Services plans to lease-purchase a new truck to replace a 10 year-old service truck.

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Fund Name	Liability Insurance	Fund Number	226
Fund Type	Internal Service Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	70,377	117,720	28,722	28,722	23,545		23,545	5,177	18%
Other Income	703,577	989,555	2,000	1,407,210	1,454,630		1,454,630	(47,420)	-3%
Interfund Allocation Reimb	2,053,107	3,944,597	2,914,500	2,914,500	1,214,361		1,214,361	1,700,139	58%
Interfund Transfers In	-	-	-	49,087	49,087		49,087	-	0%
Total Revenue	2,827,061	5,051,872	2,945,222	4,399,519	2,741,624		2,741,624	1,657,896	38%

Expenditures by Division									
Safety/Risk Management	225,183	232,240	213,267	213,267	77,648	924	78,573	134,694	63%
Liability Insurance	715,424	677,290	815,000	815,000	66,661	48,086	114,747	700,253	86%
Business Insurance	1,380,506	742,777	2,001,965	2,001,965	308,988	25,595	334,583	1,667,382	83%
Workers' Compensation	1,264,573	1,479,416	1,029,000	1,029,095	672,211	9,552	681,763	347,332	34%
Catastrophic Events	208,887	650,224	-	968,627	1,559	950,069	951,627	17,000	2%
Total Expenditures	3,794,574	3,781,947	4,059,232	5,027,954	1,127,068	1,034,226	2,161,293	2,866,661	57%

Expenditures by Type									
Personnel									
Salaries & Wages	188,273	152,168	162,412	162,412	53,086	-	53,086	109,326	67%
Fringe Benefits	85,214	61,226	67,612	67,612	20,562	-	20,562	47,050	70%
Other Personnel Costs	37,684	33,353	40,000	40,095	5,164	9,552	14,715	25,380	63%
Total Personnel	311,170	246,747	270,024	270,119	78,812	9,552	88,364	181,756	67%

Supplies	10,108	51,453	12,950	12,950	1,537	-	1,537	11,413	88%
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Services & Charges									
Professional Services	903,446	521,468	984,929	988,429	302,734	59,845	362,579	625,850	63%
Printing & Advertising	-	-	483	483	-	-	-	483	100%
Education & Training	13,336	29,927	20,000	20,000	285	-	285	19,715	99%
Travel	2,743	3,245	3,000	3,000	356	-	356	2,644	88%
Repairs & Maintenance	105,403	31,110	2,000	2,000	78	-	78	1,922	96%
Interfund Allocations	111,929	144,621	77,446	77,446	32,268	-	32,268	45,178	58%
Insurance	1,640,270	2,010,853	1,535,000	1,535,000	652,459	13,836	666,295	868,705	57%
Other Services & Charges	565,379	169,766	1,153,400	1,149,900	56,980	924	57,904	1,091,996	95%
Interfund Transfers Out	25,425	-	-	-	-	-	-	-	-
Total Services & Charges	3,367,932	2,910,989	3,776,258	3,776,258	1,045,159	74,605	1,119,765	2,656,493	70%

Capital	105,364	572,758	-	968,627	1,559	950,069	951,627	17,000	2%
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Total Expenditures	3,794,574	3,781,947	4,059,232	5,027,954	1,127,068	1,034,226	2,161,293	2,866,662	57%
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Net Surplus / (Deficit)	(967,513)	1,269,925	(1,114,010)	(628,435)	1,614,556		580,330		
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Beginning Cash Balance	4,674,728	3,696,778		4,961,426					
Cash Adjustments	(10,437)	(5,277)		-					
Ending Cash Balance	3,696,778	4,961,426		4,332,991	6,622,180				
Cash Reserves Target	1,897,287	1,890,973		2,513,977					

Cash Reserves Target
50% of Annual expenditures

Fund Purpose:
This internal service fund handles operations relating to business insurance and claims--property, liability, workers compensation, etc.--and the operation of the Safety & Risk division. This fund is managed by the Department of Administration & Finance.

Explanation of Revenue Sources:
Revenues for this fund come from other City funds that pay a share proportionate to their estimated liability expenses. Various methodologies will be used to effectively and fairly assign costs to city funds and departmental operations. Safety & Risk costs are allocated based on departments' budgeted positions. Liability and worker's compensation costs are allocated based on two-year claims history. Business insurance costs are allocated based on net book value of departments' capital assets (per CAFR). When this fund has sufficient reserves, allocations to departments may decrease. Insurance claim reimbursements are also received in this fund.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
Workers' Compensation expenses have increased in the past 18 months due to several large, unrelated injuries. The City continues to monitor the workers' compensation related accidents and provides training once an issue has been brought to the attention of the Safety & Risk division. There is also a considerable amount of proactive training which happens throughout the City in an effort to stop any workplace injuries. Capital expenditures budgeted in 2018 and 2019 were for repairs to City facilities and replacement of equipment related to 2018 flood damage. The increase in health insurance is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates. City-wide, all salary caps will increase by 2% from 2019 to 2020.

City of South Bend, Indiana
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Fund Name	IT / Innovation / 311 Call Center	Fund Number	279
Fund Type	Internal Service Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interfund Allocation Reimb	6,788,985	7,991,331	6,656,930	6,656,930	2,773,715		2,773,715	3,883,215	58%
Charges for Services	-	92,585	-	111,796	111,796		111,796	-	0%
Other Income	47,427	66,798	32,690	33,565	23,056		23,056	10,509	31%
Donations	100,000	-	-	-	-		-	-	-
Interest Earnings	30,723	67,048	10,000	10,000	8,090		8,090	1,910	19%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	6,967,135	8,217,762	6,699,620	6,812,291	2,916,657		2,916,657	3,895,634	57%

Expenditures by Division									
311 Call Center	526,971	519,646	578,196	579,154	191,899		191,907	387,247	67%
Innovation & Technology	5,264,986	7,348,706	6,828,730	9,038,406	2,946,469	2,946,088	5,892,557	3,145,849	35%
Total Expenditures	5,791,956	7,868,352	7,406,926	9,617,560	3,138,368	2,946,096	6,084,464	3,533,096	37%

Expenditures by Type									
Personnel									
Salaries & Wages	1,558,863	1,689,240	1,981,340	1,981,340	768,198	-	768,198	1,213,142	61%
Fringe Benefits	619,247	569,382	748,836	748,836	289,875	-	289,875	458,961	61%
Total Personnel	2,178,109	2,258,622	2,730,176	2,730,176	1,058,072	-	1,058,072	1,672,103	61%

Supplies									
	119,984	169,850	164,850	178,260	25,684	6,185	31,869	146,391	82%
Services & Charges									
Professional Services	710,365	1,065,128	615,700	1,846,094	411,913	999,982	1,411,895	434,199	24%
Printing & Advertising	298	5,181	5,270	5,270	-	-	-	5,270	100%
Education & Training	15,237	22,957	57,900	72,137	8,433	7,900	16,333	55,804	77%
Travel	20,941	32,456	27,110	31,381	7,385	-	7,385	23,996	76%
Repairs & Maintenance	2,246,257	2,975,430	2,839,472	3,776,345	1,142,353	1,693,917	2,836,270	940,075	25%
Interfund Allocations	5,211	6,785	5,911	5,911	2,460	-	2,460	3,451	58%
Debt Service Principal	209,189	391,117	522,557	522,557	300,359	84,204	384,563	137,994	26%
Debt Service Interest & Fees	26,836	52,924	49,356	49,356	31,924	6,809	38,733	10,623	22%
Grants & Subsidies	25,000	-	-	-	-	-	-	-	-
Other Services & Charges	234,530	287,902	388,624	400,073	149,784	147,099	296,884	103,189	26%
Interfund Transfers Out	-	600,000	-	-	-	-	-	-	-
Total Services & Charges	3,493,863	5,439,880	4,511,900	6,709,124	2,054,611	2,939,912	4,994,523	1,714,601	26%

Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures	5,791,956	7,868,352	7,406,926	9,617,560	3,138,368	2,946,096	6,084,464	3,533,095	37%

Net Surplus / (Deficit)	1,175,179	349,410	(707,306)	(2,805,269)	(221,711)		(3,167,807)		
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Beginning Cash Balance	1,589,083	2,758,297		3,108,342					
Cash Adjustments	(5,964)	636		-					
Ending Cash Balance	2,758,297	3,108,342		303,073	2,907,226				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement

Fund Purpose:

This internal service fund tracks the revenues and expenditures of the Department of Innovation & Technology, which includes the 311 Call Center, Services, Infrastructure, Business Analytics, Applications, and Civic Innovation. The **311 Call Center** was established to handle resident telephone calls in an efficient and effective manner. It provides residents with a "one-stop" shop to contact city departments with inquiries and service requests. Starting in 2017, IT Dept costs were moved to this fund. The IT Dept provides technical services to the various departments within the City. **The Department of Innovation & Technology's goal is to empower an innovative workforce and a thriving community through technology, data, and strategic partnerships.**

Explanation of Revenue Sources:

This fund receives revenue in the form of a fixed cost interfund allocation. The cost of the 311 Call Center and the Department of Innovation & Technology is allocated between the City departments based on various criteria including number of devices, number of user licenses, departmental specific software renewal, and more. For 2020, the allocation to departments is less than the Department of Innovation & Technology's 2020 budget, thus spending down the cash reserves in this fund. This fund does not need to carry high cash reserves because its budget is fully allocated each year.

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

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

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

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

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

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Self-Funded Employee Benefits						Fund Number	711	
Fund Type	Internal Service Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Charges for Services	18,067,948	13,344,016	15,989,183	15,989,183	6,611,219		6,611,219	9,377,964	59%
Other Income	440,913	397,653	385,000	385,000	90,666		90,666	294,334	76%
Interest Earnings	209,508	288,858	77,097	77,097	36,507		36,507	40,590	53%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	18,718,369	14,030,527	16,451,280	16,451,280	6,738,392		6,738,392	9,712,888	59%
Expenditures by Subdivision									
Health Insurance	15,677,149	15,517,230	17,287,245	17,294,968	5,713,290	136,661	5,849,951	11,445,017	66%
Workplace Wellness Clinic	862,693	1,108,117	1,104,308	1,122,404	496,794	620,812	1,117,606	4,798	0%
Employee Wellness	76,217	86,863	91,160	91,160	15,834	50,669	66,503	24,657	27%
Total Expenditures	16,616,059	16,712,210	18,482,713	18,508,532	6,225,918	808,142	7,034,060	11,474,472	62%
Expenditures by Type									
Personnel									
Other Personnel Costs	14,459,995	14,704,500	16,416,939	16,416,939	5,372,218	56,194	5,428,412	10,988,527	67%
Total Personnel	14,459,995	14,704,500	16,416,939	16,416,939	5,372,218	56,194	5,428,412	10,988,527	67%
Supplies	74,825	198,245	85,000	103,096	65,591	32,713	98,304	4,792	5%
Services & Charges									
Professional Services	1,046,223	1,163,954	1,246,508	1,254,231	521,158	719,235	1,240,394	13,837	1%
Printing & Advertising	-	-	100	100	-	-	-	100	100%
Insurance	610,829	632,597	732,666	732,666	265,675	-	265,675	466,991	64%
Other Services & Charges	10,473	12,913	1,500	1,500	1,277	-	1,277	223	15%
Interfund Transfers Out	413,714	-	-	-	-	-	-	-	-
Total Services & Charges	2,081,238	1,809,464	1,980,774	1,988,497	788,110	719,235	1,507,345	481,151	24%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	16,616,059	16,712,210	18,482,713	18,508,532	6,225,918	808,142	7,034,060	11,474,470	62%
Net Surplus / (Deficit)	2,102,310	(2,681,683)	(2,031,433)	(2,057,252)	512,474		(295,668)		
Beginning Cash Balance	9,935,961	11,997,127		9,277,319					
Cash Adjustments	(41,144)	(38,125)		-					
Ending Cash Balance	11,997,127	9,277,319		7,220,067	10,004,363				
Cash Reserves Target	4,154,015	4,178,052		4,627,133					
							Cash Reserves Target		
							25% of Annual expenditures		

Fund Purpose:

This fund accounts for insurance and claims relating to employees, including medical, dental, life, flex spending, etc. The City of South Bend is self-insured - it pays medical, dental, and vision claims directly, as opposed to paying an insurance company to pay the claims.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

An Employee Wellness Center was opened on January 18, 2016, which was set in place with the understanding that the City should see a drop in claims expenses over time. During the 2019 budget process, it was determined that this fund was overfunded from prior years due to lower than anticipated costs. Therefore, in 2019, the City gave a one-time break in the health insurance cost per employee charged to departments. In 2020, the health insurance cost per employee will increase back to regular rates. Claims are forecasted to increase 5% year over year. The City will continue to closely monitor this fund to ensure the premiums charged to employees and departments remains affordable while allowing the City to maintain excellent benefits for employees.

City of South Bend, Indiana
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Fund Name	Unemployment Compensation					Fund Number	713			
Fund Type	Internal Service Funds									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of	
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	& Encumb.	Balance	Budget
Revenue			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Percent of	Budget
Charges for Services	-	-	7,357	7,357	2,834		2,834	4,523	61%	
Interest Earnings	3,816	5,213	1,189	1,189	620		620	569	48%	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	3,816	5,213	8,546	8,546	3,454		3,454	5,092	60%	
Expenditures by Type										
Personnel										
Other Personnel Costs	20,480	32,957	55,000	55,000	29,062		29,062	25,938	47%	
Total Personnel	20,480	32,957	55,000	55,000	29,062		29,062	25,938	47%	
Supplies	-	-	-	-	-		-	-	-	
Services & Charges										
Professional Services	-	-	-	-	-		-	-	-	
Other Services & Charges	-	-	-	-	-		-	-	-	
Interfund Transfers Out	-	-	-	-	-		-	-	-	
Total Services & Charges	-	-	-	-	-		-	-	-	
Capital	-	-	-	-	-		-	-	-	
Total Expenditures	20,480	32,957	55,000	55,000	29,062		29,062	25,938	47%	
Net Surplus / (Deficit)	(16,664)	(27,744)	(46,454)	(46,454)	(25,608)		(25,608)			
Beginning Cash Balance	225,977	208,514		180,911						
Cash Adjustments	(799)	141		-						
Ending Cash Balance	208,514	180,911		134,457	155,613					
Cash Reserves Target	5,120	8,239		13,750						
										Cash Reserves Target
										25% of Annual expenditures
Fund Purpose:	This fund was established in 2011 to account for unemployment claims and outplacement services paid.									
Explanation of Revenue Sources:	This fund charges an allocation to departments through payroll to cover the cost of unemployment claims paid. In November 2016, the charge was suspended due to the fund's high cash reserves. In 2020, the allocation to departments resumed at 0.01% of full-time wages and will increase slightly each year in order to cover unemployment claims.									
Explanation of Expenditures and Significant Changes/Variations:	All unemployment claims and outplacement services for all departments are paid through this fund. Claims have remained fairly low in recent years.									

City of South Bend, Indiana
Monthly Financial Report
May 31, 2020

Fund Name	Parental Leave Fund					Fund Number	714		
Fund Type	Internal Service Funds								
Control	City Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Charges for Services	163,651	166,529	257,488	257,488	100,376		100,376	157,112	61%
Interest Earnings	467	937	414	414	244		244	170	41%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	164,118	167,466	257,902	257,902	100,619		100,619	157,282	61%
Expenditures by Type									
Personnel									
Salaries & Wages	112,882	186,085	253,846	253,846	62,710		62,710	191,136	75%
Total Personnel	112,882	186,085	253,846	253,846	62,710		62,710	191,136	75%
Supplies	-	-	-	-	-		-	-	-
Services & Charges									
Professional Services	-	-	-	-	-		-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	-	-	-	-	-		-	-	-
Capital	-	-	-	-	-		-	-	-
Total Expenditures	112,882	186,085	253,846	253,846	62,710		62,710	191,136	75%
Net Surplus / (Deficit)	51,237	(18,618)	4,056	4,056	37,909		37,909		
Beginning Cash Balance	-	51,126		32,563		Cash Reserves Target 8% of Annual expenditures - one month reserve			
Cash Adjustments	(111)	55		-					
Ending Cash Balance	51,126	32,563		36,619	70,527				
Cash Reserves Target	9,031	14,887		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. In 2020, the allocation will be 0.35% of full-time wages. This charge may increase or decrease based on the financial needs of the program and the performance of the fund.

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

City of South Bend, Indiana
Monthly Financial Report
May 31, 2020

Fund Name	Rainy Day	Fund Number	102
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	183,841	289,770	132,905	132,905	38,934		38,934	93,971	71%
Total Revenue	183,841	289,770	132,905	132,905	38,934		38,934	93,971	71%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	183,841	289,770	132,905	132,905	38,934		38,934
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Beginning Cash Balance	10,294,137	10,439,531		10,733,474		Cash Reserves Target 3% of total expenditures in previous fiscal year, excluding interfund transfers
Cash Adjustments	(38,447)	4,173		-		
Ending Cash Balance	10,439,531	10,733,474		10,866,379	10,790,808	
Cash Reserves Target	8,591,175	8,206,394		8,998,791		

Fund Purpose:
This fund is used to accumulate cash reserves for unforeseen purposes. This fund is used for mid-year or year-end advances to other funds that have cash shortages and the advances must be paid back within six months.

The establishment of a Rainy Day Fund is looked upon favorably by bond rating agencies and is one of the factors resulting in South Bend's good AA bond rating with Standard & Poor's.

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

Explanation of Revenue Sources:
This fund receives revenue from interest earned on the fund's cash balance. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

Every so often, this fund receives certain "catch up" distributions of County Option Income Tax (COIT) and Economic Development Income Tax (EDIT) monies from the State of Indiana that are required to be deposited into this fund. During 2016, a total of 25% of the special local income tax distribution approved by the Indiana General Assembly, or \$1,405,850, was deposited into the Rainy Day Fund as allowed under the statute.

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

**City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Gift, Donation, Bequest	Fund Number	217
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Fund Type	Special Revenue Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	2,481	13,279	4,613	4,613	2,475		2,475	2,138	46%
Engineering	50,000	100,000	-	-	-		-	-	-
Innovation	-	274,000	403,743	403,743	404,000		404,000	(257)	0%
Human Rights General	-	91,517	18,000	18,000	6,650		6,650	11,350	63%
Office of Sustainability	-	-	-	41,000	41,000		41,000	-	0%
Historic Preservation	18,583	183	-	-	137		137	(137)	-
AmeriCorps	-	125,000	-	-	-		-	-	-
AC&C Donations	40,167	41,996	25,000	25,000	35,764		35,764	(10,764)	-43%
Pokagon Band Donation - Bowman C	-	100,000	-	100,000	100,000		100,000	-	0%
Total Revenue	111,231	745,975	451,356	592,356	590,026		590,026	2,330	0%

Expenditures by Project									
Wayfinding Signage Project	11,524	53,988	-	57,944	50,986	6,958	57,944	-	0%
Bloomberg Mayors Challenge	-	127,296	286,028	550,198	104,235	283,486	387,722	162,476	30%
Human Rights Scholarship Prog.	-	19,310	28,150	28,150	6,650	-	6,650	21,500	76%
Bike Signage	350	-	2,500	2,500	-	-	-	2,500	100%
AEP Grant (Office of Sustainab.)	-	-	-	-	-	-	-	-	-
Historic Preservation Commiss.	322	-	5,000	5,000	-	-	-	5,000	100%
Milton Trust Energy Grant	-	2,600	-	112,275	34,585	7,540	42,125	70,150	62%
Animal Resource Center	34,604	38,658	35,000	35,000	3,661	2,458	6,119	28,881	83%
Pokagon Band Donation	-	-	-	-	-	-	-	-	-
Total Expenditures	46,800	241,853	356,678	791,067	200,118	300,442	500,560	290,507	37%

Expenditures by Type									
Supplies	322	-	5,000	5,000	-	-	-	5,000	100%
Services & Charges									
Professional Services	42,669	218,362	308,328	630,442	158,883	292,902	451,785	178,657	28%
Printing & Advertising	-	3,479	21,650	21,650	6,650	-	6,650	15,000	69%
Repairs & Maintenance	1,014	4,181	10,000	122,275	34,585	7,540	42,125	80,150	66%
Grants & Subsidies	-	15,831	9,000	9,000	-	-	-	9,000	100%
Other Services & Charges	2,795	-	2,700	2,700	-	-	-	2,700	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	46,478	241,853	351,678	786,067	200,118	300,442	500,560	285,507	36%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	46,800	241,853	356,678	791,067	200,118	300,442	500,560	290,507	37%

Net Surplus / (Deficit)	64,431	504,122	94,678	(198,711)	389,908	89,466
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Beginning Cash Balance	100,898	164,817		668,273		Cash Reserves Target
Cash Adjustments	(512)	(665)		-		
Ending Cash Balance	164,817	668,273		469,562	1,059,203	No reserve requirement
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund accounts for miscellaneous contributions to the City for specific projects and the expenses related to the projects. Donations to the South Bend Animal Resource Center are held in this fund.

Explanation of Revenue Sources:
This fund is funded by donations. Donations received are generally specified for some specific purpose (e.g. animal shelter, bike paths, etc.) and cannot be used for general purposes. This fund also receives revenue from interest earned on the fund's cash balance. In 2017, the South Bend Animal Resource Center (SBARC) started receiving an annual donation of approximately \$22,300 from the Judith Westfall Irrevocable Trust. They anticipate receiving annual contributions through 2/24/2023.

Explanation of Expenditures and Significant Changes/Variations:
Revenues and expenditures vary depending on donations received and when projects are sufficiently funded.
2017: The major project in 2017 was the MLK/Hesburgh statue (\$200,000) in Leighton Plaza.
2018-2020 expenditures include additional renovations for the animal shelter as well as bike signage.
Mayor's Challenge Award - The City of South Bend is developing a transportation-as-a-benefit program, partnering with local employers to provide free or subsidized transportation to/from work for low-wage shift workers who are transport insecure. Goals include reducing employee turnover, increasing productivity, and increasing resident access to employment, all of which will in turn strengthen the local economy. Of this grant, 62% of funds are allocated to personnel who will design, implement and manage the program and develop a self-sustaining model. 17% of funds are allocated to covering costs of participant transportation; the 3-year period we will transition from program-funded transportation to employer/employee-funded transportation. 18% of costs are allocated to operational/technical partners to develop and manage infrastructure (data management, participant enrollment, etc.). 3% of costs are allocated to media/communications to support employer recruitment, participant enrollment, and public messaging. 1% of costs are allocated to travel/events; it's estimated that key program personnel will travel 1x for program research and 2x to relevant industry conferences and that the program will host 3 major events to recruit new partners/participants for the program. At the end of the 3-year period, it is expected the city will have developed a sustainable, replicable model for a transportation-as-a-benefit program which will continue to scale across the South Bend region and other similar geographies

City of South Bend, Indiana
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Fund Name	Loss Recovery	Fund Number	227
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	12,871	16,668	4,579	4,579	2,196		2,196	2,383	52%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	12,871	16,668	4,579	4,579	2,196		2,196	2,383	52%

Expenditures by Type									
Services & Charges									
Professional Services	73,065	1,211	-	-	-	-	-	-	-
Other Services & Charges	135,000	36,100	-	200,000	-	200,000	200,000	-	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	208,065	37,311	-	200,000	-	200,000	200,000	-	0%
Capital	24,273	-	-	-	-	-	-	-	-
Total Expenditures	232,338	37,311	-	200,000	-	200,000	200,000	-	0%

Net Surplus / (Deficit)	(219,467)	(20,643)	4,579	(195,421)	2,196		(197,804)
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Beginning Cash Balance	847,926	625,798		605,471		Cash Reserves Target
Cash Adjustments	(2,661)	315		-		
Ending Cash Balance	625,798	605,471		410,050	608,705	
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund was established in 2008 with the recovery of monies from lawsuits brought about by environmental actions on the Studebaker and Oliver industrial sites. The fund continues to receive, intermittently, monies from similar settlements. The fund is used for capital projects related to environmental cleanup.

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

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

City of South Bend, Indiana
Monthly Financial Report
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Fund Name	Human Rights Federal Grant					Fund Number	258			
Fund Type	Special Revenue Funds									
Control	City Funds									
	2018	2019	2020	2020	2020	2020	Total			
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	& Encumb.	Budget	Percent of
			Budget	Budget	Actual	Encumbrances			Balance	Budget
Revenue										
Intergov./ Grants	74,580	247,060	138,200	138,200	1,000		1,000		137,200	99%
Interest Earnings	8,862	12,491	5,978	5,978	1,088		1,088		4,890	82%
Other Income	23,303	312	7,050	7,050	-		-		7,050	100%
Interfund Transfers In	-	-	-	-	-		-		-	-
Total Revenue	106,745	259,863	151,228	151,228	2,088		2,088		149,140	99%
Expenditures by Subdivision										
General	23,369	76,493	3,000	29,525	4,061		22,464		26,525	10%
EEOC	41,941	103,333	131,274	132,941	41,715		14,227		55,942	58%
HUD	84,003	87,503	108,174	108,174	36,850		1,188		38,038	65%
Total Expenditures	149,313	267,329	242,448	270,640	82,625		37,879		120,504	55%
Expenditures by Type										
Personnel										
Salaries & Wages	52,886	119,255	135,130	135,130	52,770		-		52,770	61%
Fringe Benefits	25,756	35,042	49,418	49,418	16,209		-		16,209	67%
Total Personnel	78,642	154,296	184,548	184,548	68,979		-		68,979	63%
Supplies	1,772	1,330	2,000	2,000	904		893		1,797	10%
Services & Charges										
Professional Services	37,812	21,691	27,800	32,467	11,333		13,334		24,667	24%
Printing & Advertising	15,369	-	4,000	23,200	-		19,188		19,188	17%
Education & Training	15	3,709	3,500	8,500	635		4,464		5,099	40%
Travel	6,412	9,201	15,300	14,100	-		-		14,100	100%
Grants & Subsidies	8,000	-	-	-	-		-		-	-
Other Services & Charges	1,292	607	5,300	5,825	775		-		775	87%
Interfund Transfers Out	-	76,493	-	-	-		-		-	-
Total Services & Charges	68,899	111,703	55,900	84,092	12,743		36,986		49,729	41%
Capital	-	-	-	-	-		-		-	-
Total Expenditures	149,313	267,329	242,448	270,640	82,625		37,879		120,504	55%
Net Surplus / (Deficit)	(42,567)	(7,467)	(91,220)	(119,412)	(80,537)		(118,416)			
Beginning Cash Balance	572,740	528,434		521,051					Cash Reserves Target	
Cash Adjustments	(1,739)	84		-					No reserve requirement - Grant fund - spend down to zero	
Ending Cash Balance	528,434	521,051		401,639	441,408					
Cash Reserves Target	-	-		-	-					

Fund Purpose:

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

Explanation of Revenue Sources:

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

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

In 2020, both the Employment Manager and the Housing Manager will be retitled Director of Employment and Director of Housing. This change was made as a result of the retirement of the Director of Human Rights at the beginning of 2019. A portion of the salary for the Human Rights Director will be shared between the two positions, increasing the salary cap for each position by 24% from 2019 to 2020. The increase in health insurance from 2019 to 2020 is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is increased back to the regular rates.

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Fund Name	COVID-19 Response	Fund Number	264
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Grants	-	-	-	-	112,087		112,087	(112,087)	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	-	-	-	112,087		112,087	(112,087)	-

Expenditures by Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-

Supplies	-	-	-	-	-	-	-	-	-
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Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	-	-	-	-	112,087	112,087			
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Beginning Cash Balance	-	-	-	-	-	-	-	-	-
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	-	-	-	-	(71,396)	-	-	-	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-

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

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

Explanation of Revenue Sources:
This fund will receive grants.

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

City of South Bend, Indiana
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Fund Name	County Option Income Tax						Fund Number	404	
Fund Type	Special Revenue Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of
Revenue			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Local Income Taxes	12,339,734	12,879,847	12,440,774	13,764,809	10,367,312		10,367,312	3,397,497	25%
Intergov./ Grants	-	12,500	-	-	-		-	-	-
Interest Earnings	182,755	348,410	100,000	100,000	43,586		43,586	56,414	56%
Donations	-	5,000	-	-	-		-	-	-
Other Income	657,457	83,772	40,000	40,000	42,506		42,506	(2,506)	-6%
Interfund Transfers In	324,159	927,077	-	-	-		-	-	-
Total Revenue	13,504,106	14,256,606	12,580,774	13,904,809	10,453,404		10,453,404	3,451,405	25%
Expenditures by Activity									
General City	1,595,318	1,684,386	2,841,456	3,181,123	1,355,864	255,668	1,611,532	1,569,591	49%
Finance	-	22,973	-	-	-	-	-	-	-
Legal Dept	57,389	10,400	50,000	50,000	-	-	-	50,000	100%
Information Technology	495	1,375,412	33,414	1,710,664	1,079,748	608,208	1,687,956	22,708	1%
Police Programs and Grants	40,000	40,000	40,000	40,000	40,000	-	40,000	-	0%
Police Other	2,805,226	1,618,739	1,684,757	1,684,757	394,908	775,646	1,170,554	514,203	31%
Fire Other	166,390	926,579	-	-	-	-	-	-	-
Vacant & Abandoned Houses	-	380,612	250,000	517,640	-	281,137	281,137	236,503	46%
Community Investment	949,592	1,083,688	170,000	1,471,085	205,301	1,087,002	1,292,303	178,782	12%
Park Maintenance	1,476,733	751,050	1,808,672	1,808,672	653,464	-	653,464	1,155,208	64%
Engineering	17,400	207,469	200,000	254,743	29,044	83,376	112,420	142,323	56%
Streets	71,004	1,978,142	2,447,750	2,464,835	1,006,495	5,488	1,011,982	1,452,853	59%
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	625,000	-	625,000	875,000	58%
Local Roads & Streets	12,755	-	-	-	-	-	-	-	-
Street Signals & Lighting	1,614,522	1,729,535	1,554,725	1,554,725	560,101	-	560,101	994,624	64%
Total Expenditures	10,306,824	13,308,985	12,580,774	16,238,244	5,949,924	3,096,523	9,046,448	7,191,795	44%
Expenditures by Type									
Supplies	680,965	207,469	200,000	256,243	29,044	88,984	118,028	138,215	54%
Services & Charges									
Professional Services	244,535	1,675,224	130,000	2,085,695	1,129,659	769,621	1,899,281	186,414	9%
Printing & Advertising	-	-	-	500	500	-	500	-	0%
Utilities	1,614,522	1,729,535	1,554,725	1,554,725	560,101	-	560,101	994,624	64%
Repairs & Maintenance	1,483,180	725,734	762,271	910,578	475,571	100,133	575,704	334,874	37%
Interfund Allocations	6,873	8,631	8,633	8,633	3,600	-	3,600	5,033	58%
Debt Service Principal	1,519,775	1,557,180	1,620,219	1,620,219	393,874	736,127	1,130,001	490,218	30%
Debt Service Interest & Fees	126,666	90,721	97,952	97,952	15,615	39,519	55,134	42,818	44%
Grants & Subsidies	1,285,117	1,318,244	335,991	1,143,940	215,275	770,664	985,939	158,001	14%
Other Services & Charges	430,460	1,009,336	1,509,492	1,777,132	388,192	281,137	669,329	1,107,803	62%
Interfund Transfers Out	2,787,600	4,764,329	6,361,491	6,361,491	2,650,623	-	2,650,623	3,710,868	58%
Total Services & Charges	9,498,728	12,878,933	12,380,774	15,560,865	5,833,011	2,697,202	8,530,212	7,030,653	45%
Capital	127,132	222,583	-	421,136	87,870	310,338	398,208	22,928	5%
Total Expenditures	10,306,824	13,308,985	12,580,774	16,238,244	5,949,924	3,096,523	9,046,448	7,191,796	44%
Net Surplus / (Deficit)	3,197,281	947,621	-	(2,333,435)	4,503,480		1,406,956		
Beginning Cash Balance	8,614,576	11,770,743		12,724,697					
Cash Adjustments	(41,114)	6,333		-					
Ending Cash Balance	11,770,743	12,724,697		10,391,262	14,240,665				
Cash Reserves Target	5,153,412	6,654,492		8,119,122					
							Cash Reserves Target		
							50% of Annual expenditures		

Fund Purpose:

This fund accounts for the receipt and expense of County Option Income Tax (COIT).

Explanation of Revenue Sources:

County Option Income Tax (COIT) revenue is determined annually by the Indiana Dept of Local Government Finance (DLGF). Other Income is principal from an interfund loan (debt schedule #82) being repaid by the UDAG Fund (#410). This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Funds are used for debt service payments for police cars & equipment, certain organizations' grants and operational subsidies, capital expenditures, and other uses as deemed by the Mayor and Council. Starting in 2019, the interfund transfer to the Motor Vehicle Highway Fund (#202) for **street paving & patching** will be paid from COIT instead of EDIT Fund (#408). The City is replacing its 20+ year-old **accounting software system**. It is an 18 month long implementation with an anticipated go-live date of April 2020. The cost of the software and implementation is paid out of COIT, reflected in the 2019 budget. The City has a service contract with **DTSB** (Downtown South Bend, Inc.) for the maintenance of the streetscapes and sidewalks downtown. From 2019 to 2020, the cost of this contract was further consolidated into this fund, an increase of over \$600K. In 2020, **Department of Community Investment** (DCI) activities formerly paid out of this fund will be moved into the Economic Development Income Tax (EDIT) Fund (#408) in order to consolidate DCI expenditures. The City continues to budget funding for the demolition of **vacant & abandoned** houses. The Department of Public Works manages the **Light Up South Bend** program - a partnership with Indiana/Michigan Power Co. to install additional street lights in neighborhoods throughout South Bend. The **Lamppost Lighting Program** is meant to improve safety by adding more street lighting throughout South Bend. The City selected two areas where residents pay less for a lamppost. They were chosen based on income, number of vacant lots, and need for lighting in the neighborhood. In 2020, the **Goodwill Strategic Outreach Unit** will be moved into the new Community Initiatives division in the General Fund (#101).

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	436,677	455,002	415,213	415,213	-		-	415,213	100%
Intergov./ Shared Revenues	38,373	40,353	10,000	10,000	-		-	10,000	100%
Interest Earnings	8,476	9,852	330	330	130		130	200	61%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	483,526	505,207	425,543	425,543	130		130	425,413	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	549,419	498,598	550,179	550,179	190,941	191,074	382,015	168,164	31%
Debt Service Interest & Fees	25,983	40,678	37,638	37,638	11,856	19,600	31,456	6,182	16%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	575,402	539,276	587,817	587,817	202,797	210,674	413,471	174,346	30%
Capital	-	271,112	-	14,388	5,705	8,684	14,389	(1)	0%
Total Expenditures	575,402	810,388	587,817	602,205	208,502	219,358	427,859	174,345	29%

Net Surplus / (Deficit)	(91,876)	(305,181)	(162,274)	(176,662)	(208,372)	(427,730)
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Beginning Cash Balance	622,016	528,040		223,617		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(2,101)	758		-		
Ending Cash Balance	528,040	223,617		46,955	15,629	
Cash Reserves Target	-	-		-		

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

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

Explanation of Expenditures and Significant Changes/Variations:
Currently, this fund pays the debt service payments for several police vehicle capital lease-purchases. About 34 patrol cars need to be replaced every year to maintain the fleet. Cars are kept for at least five years, up to 10, depending on wear and tear. The Police Department is proposing to replace cars with hybrid vehicles. The cost is about \$40,000-43,000 per vehicle, or about \$10,000 per year for a 5-year lease. 2019 included a one-time capital expenditure of \$286,000 to help fund the My SB Parks & Trails project at Howard Park.

City of South Bend, Indiana
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Fund Name	Cumulative Capital Improvement	Fund Number	407
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Fund Type	Capital Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Intergov./ Shared Revenues	236,379	231,026	240,933	240,933	-		-	240,933	100%
Interest Earnings	5,563	14,444	8,500	8,500	2,119		2,119	6,381	75%
Other Income	25,000	25,000	-	25,000	-		-	25,000	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	266,942	270,470	249,433	274,433	2,119		2,119	272,314	99%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	249,500	-	250,000	250,000	104,169	-	104,169	145,831	58%
Total Services & Charges	249,500	-	250,000	250,000	104,169	-	104,169	145,831	58%
Capital	-	28,000	180,000	180,000	-	-	-	180,000	100%
Total Expenditures	249,500	28,000	430,000	430,000	104,169	-	104,169	325,831	76%

Net Surplus / (Deficit)	17,442	242,470	(180,567)	(155,567)	(102,050)	(102,050)
Beginning Cash Balance	430,948	446,760		689,015		
Cash Adjustments	(1,631)	(215)		-		
Ending Cash Balance	446,760	689,015		533,448	588,146	
Cash Reserves Target	-	-		-		

Cash Reserves Target

No reserve requirement - Capital fund - spend down to zero

Fund Purpose:
This fund was established in 1966 to account for the receipt of cigarette tax revenue designated to be used solely for capital improvements. (Ordinance no. 4832-66)

Explanation of Revenue Sources:
This fund receives cigarette tax revenue. Other Income is \$25,000 from the South Bend School Corporation for rental of property. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:
In 2018, the 2011 Century Center Refunding Bond was paid off.
In 2019, \$28,000 was used to purchase furniture for the Howard Park Renovation Project, part of the greater My SB Parks & Trails Project that is being managed by the Venues, Parks & Arts Department.
In 2020, this fund will be used for Department of Community Investment (DCI) activities: \$100,000 for the Burke Building stabilization project and \$80,000 for the Complete Streets Transportation project. In 2021, DCI will implement an alley improvement pilot program at \$50,000 a year.

City of South Bend, Indiana

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Fund Name	Economic Development Income Tax	Fund Number	408
Fund Type	Special Revenue Funds		
Control	City Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Local Income Taxes	11,885,489	12,474,651	12,098,890	13,381,005	4,944,120		4,944,120	8,436,885	63%
Intergov./ Grants	-	-	-	12,500	12,500		12,500	-	0%
Fines, Forfeitures, and Fees	354,660	354,660	354,660	354,660	354,660		354,660	-	0%
Interest Earnings	260,688	463,996	254,322	254,322	65,680		65,680	188,642	74%
Other Income	598,182	160,625	150,000	150,000	151,188		151,188	(1,188)	-1%
Interfund Transfers In	-	178,534	-	-	-		-	-	-
Total Revenue	13,099,020	13,632,466	12,857,872	14,152,487	5,528,148		5,528,148	8,624,339	61%

Expenditures by Activity									
General City	2,996,975	-	76,233	76,233	31,762	-	31,762	44,471	58%
Finance	-	19,365	-	-	-	-	-	-	-
PSAP	2,395,284	2,818,011	2,799,865	2,799,865	1,383,281	1,383,281	2,766,561	33,304	1%
Neighborhood Code Enforcement	1,258,252	2,288,841	2,184,021	2,184,021	910,007	-	910,007	1,274,014	58%
Rental Unit Inspection	-	75,718	245,626	245,626	102,343	-	102,343	143,283	58%
Unsafe Building	-	-	544,158	544,158	226,729	-	226,729	317,429	58%
AC&C General	820,662	845,841	891,414	891,414	371,419	-	371,419	519,995	58%
Community Investment	1,209,809	4,225,555	5,415,149	8,858,415	2,044,825	2,562,711	4,607,535	4,250,880	48%
2015 Park Bond	750	410,020	378,506	378,506	159,443	-	159,443	219,063	58%
Potawatomi Zoo	100,000	-	-	-	-	-	-	-	-
2018 Zoo Bond	-	214,487	322,900	322,900	168,850	152,050	320,900	2,000	1%
Streets	1,937,750	445,439	-	54,561	35,749	-	18,812	54,561	0%
Total Expenditures	10,719,482	11,343,276	12,857,872	16,355,699	5,434,407	4,116,854	9,551,261	6,804,439	42%

Expenditures by Type									
Services & Charges									
Professional Services	2,528,862	3,267,745	3,635,865	3,729,399	1,458,435	1,437,384	2,895,818	833,581	22%
Printing & Advertising	606	350	45,000	45,000	132	50	182	44,818	100%
Utilities	1,281	3,274	-	45,781	23,834	10,236	34,070	11,711	26%
Repairs & Maintenance	133,329	626,634	175,250	234,109	79,481	19,865	99,345	134,764	58%
Debt Service Principal	-	100,000	165,000	165,000	90,000	75,000	165,000	-	0%
Debt Service Interest & Fees	750	115,237	158,650	158,650	78,850	77,050	155,900	2,750	2%
Grants & Subsidies	964,922	975,685	1,915,000	5,127,468	948,268	2,410,085	3,358,352	1,769,116	35%
Other Services & Charges	467,351	221	5,000	5,000	-	-	-	5,000	100%
Interfund Transfers Out	6,572,551	5,826,360	6,608,107	6,608,107	2,755,408	-	2,755,408	3,852,699	58%
Total Services & Charges	10,669,652	10,915,507	12,707,872	16,118,514	5,434,407	4,029,669	9,464,076	6,654,439	41%

Capital	49,830	427,769	150,000	237,185	-	87,185	87,185	150,000	63%
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Total Expenditures	10,719,482	11,343,276	12,857,872	16,355,699	5,434,407	4,116,854	9,551,261	6,804,439	42%
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Net Surplus / (Deficit)	2,379,538	2,289,191	-	(2,203,212)	93,741		(4,023,113)		
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Beginning Cash Balance	12,770,240	15,097,440		17,389,466					
Cash Adjustments	(52,337)	2,835		-					
Ending Cash Balance	15,097,440	17,389,466		15,186,254	17,983,295				
Cash Reserves Target	5,359,741	5,671,638		8,177,850					

Cash Reserves Target	
50% of Annual expenditures	

Fund Purpose:
 This fund accounts for the receipt and expense of Economic Development Income Tax (EDIT) revenue. This fund is a source of bonding capacity for the City and efforts are made to keep significant cash reserves in order to receive a higher credit rating and lower interest rates.

Explanation of Revenue Sources:
 This fund receives Economic Development Income Tax (EDIT) revenue. The City of South Bend receives an allocated share of the 0.4% income tax on wages within St. Joseph County. For the revenue forecast, EDIT revenue is budgeted to increase about 2% per year. Other Income is from the sale of properties held for resale by the Department of Community Investment. This fund also receives revenue from interest earned on the fund's cash balance. The final payment of the TJX job penalty amount of \$354,660 will be received in 2020. The job penalty fines were assessed because the company A.J. Wright violated its development agreement with the city, under which it benefited from a taxpayer-funded incentive package worth more than \$10 million. TJX, the parent company of A.J. Wright, has been paying the job penalty fines since 2011.

Explanation of Expenditures and Significant Changes/Variations:
 The fund is used to pay for debt service on the 2014 PSAP (Public Safety Answering Point-the consolidated county-wide 911 call center) Bonds, the 2015 Parks Bonds, and the 2018 Zoo Bonds. It also pays for various economic development initiatives and interfund transfers to the fund the Department of Community Investment (DCI) administration (Fund #211) and the Department of Code Enforcement (Fund #219 & #230). In 2020, Department of Community Investment (DCI) activities formerly paid out of the County Option Income Tax (COIT) Fund (#404) will be moved into this fund in order to consolidate DCI expenditures. 2020 budgeted expenditures include: \$220K for permanent supportive housing, \$200K for weather amnesty, \$300K for two neighborhood plans, \$210K for IT start-up costs for the Plan Commission, \$175K for neighborhood organization support, \$275K for facade matching grants, \$500K for small business development (including workforce programming), \$50K for an alley stabilization pilot program, \$100K for Complete Streets Transportation projects, \$330K for expenses related to Redevelopment owned properties, \$40K for promotion of new DCI programs, \$115K for the South Bend Chamber of Commerce.

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Fund Name	Equipment/Vehicle Leasing					Fund Number	750		
Fund Type	Capital Funds								
Control	City Funds								
	2018	2019	2020	2020	2020	2020	Total		
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Budget	Percent of
			Budget	Budget	Actual	Encumbrances	& Encumb.	Balance	Budget
Revenue									
Interest Earnings	31,472	16,783	-	-	670		670	(670)	-
Debt Proceeds	6,638,312	1,472,985	4,329,076	4,329,076	-		-	4,329,076	100%
Interfund Transfers In	101,776	-	-	-	-		-	-	-
Total Revenue	6,771,560	1,489,768	4,329,076	4,329,076	670		670	4,328,406	100%
Expenditures by Type									
Services & Charges									
Debt Service Principal	-	91,941	-	-	355,128		355,128	(355,128)	-
Debt Service Interest & Fees	500	9,172	-	-	12,324		12,324	(12,324)	-
Other Services & Charges	217,125	250	-	-	-		-	-	-
Interfund Transfers Out	219,861	-	-	-	-		-	-	-
Total Services & Charges	437,486	101,364	-	-	367,452		367,452	(367,452)	-
Capital	6,990,658	3,313,965	4,329,076	4,590,138	300,278	-	300,278	4,289,860	93%
Total Expenditures	7,428,144	3,415,328	4,329,076	4,590,138	667,730	-	667,730	3,922,408	85%
Net Surplus / (Deficit)	(656,584)	(1,925,560)	-	(261,062)	(667,060)		(667,060)		
Beginning Cash Balance	3,598,717	2,942,035		1,016,476					
Cash Adjustments	(98)	1		-					
Ending Cash Balance	2,942,035	1,016,476		755,414	349,419				
Cash Reserves Target	-	-		-	-				

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

Fund Purpose:

This fund is used to track the expenditures of capital lease proceeds used to purchase vehicles and equipment for City departments. The funds are held by an escrow agent and expended upon the provision by the City of a proper claim form and invoice. The trustee escrow accounts have been maintained by the City for many years. All expenditures in this fund are approved by the Board of Public Works before they are submitted to the trustee bank for payment. Historically, the City has used 5-year leases and received an interest rate around 2%. Debt service principal and interest payments are budgeted in individual departments.

Explanation of Revenue Sources:

This fund receives revenue in the form of capital lease proceeds. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:

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

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

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	4,699	6,383	4,500	4,500	2,283		2,283	2,217	49%
Interfund Transfers In	3,115,000	2,867,378	2,870,500	2,870,500	1,435,000		1,435,000	1,435,500	50%
Total Revenue	3,119,699	2,873,761	2,875,000	2,875,000	1,437,283		1,437,283	1,437,717	50%

Expenditures by Type									
Services & Charges									
Debt Service Principal	1,915,000	1,725,000	1,790,000	1,790,000	1,050,000	-	1,050,000	740,000	41%
Debt Service Interest & Fees	1,192,219	1,136,669	1,075,613	1,075,613	544,384	-	544,384	531,229	49%
Interfund Transfers Out	324,220	-	-	-	-	-	-	-	-
Total Services & Charges	3,431,439	2,861,669	2,865,613	2,865,613	1,594,384	-	1,594,384	1,271,229	44%

Total Expenditures	3,431,439	2,861,669	2,865,613	2,865,613	1,594,384	-	1,594,384	1,271,229	44%
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Net Surplus / (Deficit)	(311,740)	12,092	9,387	9,387	(157,101)	-	(157,101)		
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Beginning Cash Balance	522,232	210,492		222,584		Cash Reserves Target			
Cash Adjustments	-	-		-					
Ending Cash Balance	210,492	222,584		231,971	65,483				
Cash Reserves Target	210,492	222,584		231,971		100% cash reserves per bond covenants			

Fund Purpose:
The South Bend Redevelopment Authority Fund records debt service payments received from the City that are passed through to the paying agent bank and the bondholders per bond agreements. The South Bend Redevelopment Authority is a separate legal entity that is recorded in the Comprehensive Annual Financial Report (CAFR).

Explanation of Revenue Sources:
The South Bend Redevelopment Authority receives debt service payments from the City (recorded as interfund transfers) and passes them through to trustee banks and bondholders. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

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

2018
The 2001/2011 Century Center Refunding Bonds (debt schedule #7) were paid off. The final payment was 2/1/18. The remaining cash balance at the trustee bank (\$324,170.83) was deposited into COIT Fund (#404).
The 2008/2015 Eddy Street Commons Refunding Bonds (debt schedule #54) were paid off early. The final payment was 2/15/18. The remaining cash balance at the trustee bank (\$60.85) was deposited into the River East Residential TIF Fund (#436).

City of South Bend, Indiana
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Fund Name	South Bend Building Corporation	Fund Number	755
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Fund Type	Debt Service Funds
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Control	City Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	10,314	15,243	4,000	4,000	3,386		3,386	614	15%
Interfund Transfers In	2,646,000	2,641,500	2,636,586	2,636,586	1,319,250		1,319,250	1,317,336	50%
Total Revenue	2,656,314	2,656,743	2,640,586	2,640,586	1,322,636		1,322,636	1,317,950	50%

Expenditures by Type									
Services & Charges									
Debt Service Principal	2,100,000	2,175,000	2,250,000	2,250,000	1,235,000	-	1,235,000	1,015,000	45%
Debt Service Interest & Fees	536,875	457,744	380,085	380,085	198,563	-	198,563	181,523	48%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	2,636,875	2,632,744	2,630,085	2,630,085	1,433,563	-	1,433,563	1,196,523	45%

Total Expenditures	2,636,875	2,632,744	2,630,085	2,630,085	1,433,563	-	1,433,563	1,196,523	45%
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Net Surplus / (Deficit)	19,439	23,999	10,501	10,501	(110,927)		(110,927)		
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Beginning Cash Balance	771,586	791,026		815,025					
Cash Adjustments	-	-		-					
Ending Cash Balance	791,026	815,025		825,526	704,098				
Cash Reserves Target	791,026	815,025		825,526					

Cash Reserves Target
100% cash reserves per bond covenants

Fund Purpose:
This fund accounts for the South Bend Building Corporation debt service. The South Bend Building Corporation is a separate legal entity, but is reported as a fund in the City's Comprehensive Annual Financial Report (CAFR).

Explanation of Revenue Sources:
The South Bend Building Corporation receives debt service payments from the City and passes them to bondholders through trustee banks. This fund also receives revenue from interest earned on the cash held at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:
The fund accounts for the debt service payments for Building Corporation bonds.

Current debt includes:

- 2010 Public Works Service Center Refunding Bonds, Refunding 2001 - debt payments paid for by River West TIF Fund (#324) and the Sewage Works Operating Fund (#641), final payment 2/1/21, (debt schedule #36)
- 2012 Fire Station/Police Department Renovations Refunding Bonds, Refunding 2003 - debt payments paid for by River West TIF Fund (#324), final payment 2/1/23, (debt schedule #39)
- 2013 EMS/Fire Station/Tower Bonds - debt payments paid for by the Fire Department Capital Fund (#287), final payment 2/1/33, (debt schedule #116)

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Fund Name	TIF - River West Development Area (Airport)	Fund Number	324
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	17,896,032	18,555,308	16,411,377	16,411,377	-		-	16,411,377	100%
Intergov./ Shared Revenues	395,000	395,000	397,000	397,000	190,750		190,750	206,250	52%
Intergov./ Grants	22,988	41,206	-	-	13,844		13,844	(13,844)	-
Charges for Services	3,220	2,160	-	-	-		-	-	-
Interest Earnings	490,094	744,246	580,000	580,000	74,897		74,897	505,103	87%
Other Income	4,670,365	129,336	-	-	149,135		149,135	(149,135)	-
Interfund Transfers In	45,896	64,022	60,000	60,000	21,375		21,375	38,625	64%
Total Revenue	23,523,597	19,931,280	17,448,377	17,448,377	450,000		450,000	16,998,376	97%

Expenditures by Type									
Services & Charges									
Professional Services	1,291,350	1,099,869	823,462	2,390,070	497,951	708,750	1,206,701	1,183,369	50%
Debt Service Principal	2,806,409	4,038,315	3,750,570	3,750,570	1,579,356	2,071,214	3,650,570	100,000	3%
Debt Service Interest & Fees	1,026,282	1,198,375	1,028,220	1,028,220	516,387	496,857	1,013,245	14,976	1%
Other Services & Charges	2,163,396	1,325,523	-	1,114,574	344,048	525,905	869,953	244,621	22%
Interfund Transfers Out	4,267,975	4,266,098	4,264,294	4,264,294	2,132,111	2,656,303	4,788,414	(524,120)	-12%
Total Services & Charges	11,555,412	11,928,180	9,866,546	12,547,728	5,069,853	6,459,029	11,528,882	1,018,846	8%
Capital	14,557,517	8,735,222	8,133,454	21,018,248	4,570,017	5,142,955	9,712,972	11,305,276	54%
Total Expenditures	26,112,929	20,663,402	18,000,000	33,565,976	9,639,871	11,601,984	21,241,854	12,324,122	37%

Net Surplus / (Deficit)	(2,589,332)	(732,123)	(551,623)	(16,117,599)	(9,189,870)	(20,791,854)
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Beginning Cash Balance	33,563,915	31,665,638	30,950,203	30,950,203		Cash Reserves Target
Cash Adjustments	691,055	16,687	-	-		
Ending Cash Balance	31,665,638	30,950,203	14,832,604	21,928,809		
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 a Hotel/Motel Tax (intergovernmental shared revenues).

Explanation of Expenditures and Significant Changes/Variations:
Various projects and development opportunities include: Chocolate Factory Sewer, Cleveland Ameritech Reconstruction, local match to federal funds for Coal Line Trail project, Olive Street Reconstruction, South Shore Double Tracking, United Way Community Center, West Side Main Streets, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2020.

City of South Bend, Indiana
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Fund Name	TIF - West Washington	Fund Number	422
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	332,220	261,830	289,982	289,982	-		-	289,982	100%
Interest Earnings	38,012	41,430	40,000	40,000	3,693		3,693	36,307	91%
Other Income	-	18,500	-	-	300		300	(300)	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	370,233	321,760	329,982	329,982	3,993		3,993	325,989	99%

Expenditures by Type									
Services & Charges									
Professional Services	148	-	-	479	-		-	479	100%
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	148	-	-	479	-		-	479	100%
Capital	845,540	1,089,137	400,000	1,005,186	112,298	283,389	395,688	609,498	61%
Total Expenditures	845,688	1,089,137	400,000	1,005,665	112,298	283,389	395,688	609,977	61%

Net Surplus / (Deficit)	(475,456)	(767,377)	(70,018)	(675,683)	(108,306)		(391,695)		
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Beginning Cash Balance	2,279,940	1,797,082		1,031,822			Cash Reserves Target
Cash Adjustments	(7,402)	2,117		-			
Ending Cash Balance	1,797,082	1,031,822		356,139	925,286		No reserve requirement
Cash Reserves Target	-	-		-			

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

Explanation of Revenue Sources:
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

Explanation of Expenditures and Significant Changes/Variations:
The City Cemetery Master Plan is funded through this TIF. Additionally, in 2020 the Elm Streetscape will be funded through this TIF Fund.

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Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	3,062,820	2,722,642	2,586,336	2,586,336	-		-	2,586,336	100%
Interest Earnings	158,627	249,447	240,000	240,000	25,829		25,829	214,171	89%
Other Income	72,104	7,725	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,293,551	2,979,815	2,826,336	2,826,336	25,829		25,829	2,800,507	99%

Expenditures by Type									
Services & Charges									
Professional Services	340,567	29,225	-	142,319	21,177	47,524	68,700	73,619	52%
Insurance	-	25,256	-	744	-	-	-	744	100%
Other Services & Charges	7,417	790	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	347,984	55,271	-	143,063	21,177	47,524	68,700	74,363	52%
Capital	631,070	5,686,682	2,800,000	9,271,228	977,168	4,860,182	5,837,350	3,433,878	37%
Total Expenditures	979,054	5,741,954	2,800,000	9,414,291	998,345	4,907,705	5,906,050	3,508,241	37%

Net Surplus / (Deficit)	2,314,497	(2,762,138)	26,336	(6,587,955)	(972,516)	(5,880,221)
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Beginning Cash Balance	8,790,697	10,967,923	8,215,417			Cash Reserves Target No reserve requirement
Cash Adjustments	(137,272)	9,633	-			
Ending Cash Balance	10,967,923	8,215,417	1,627,462	7,256,986		
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. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

Explanation of Expenditures and Significant Changes/Variations:
Various projects and development opportunities include: Completion of the City's commitment to the Wharf Phase II (Three Twenty Cascades) and East Bank Parking Analysis projects, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2020.

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Fund Name	TIF - Southside Development #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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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	2,166,637	1,755,231	1,858,569	1,858,569	102,701		102,701	1,755,868	94%
Interest Earnings	147,610	249,564	200,000	200,000	33,654		33,654	166,346	83%
Other Income	3,020	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	2,317,267	2,004,796	2,058,569	2,058,569	136,355		136,355	1,922,214	93%

Expenditures by Type									
Services & Charges									
Professional Services	242,352	190,544	-	770,518	80,546	113,762	194,307	576,211	75%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	242,352	190,544	-	770,518	80,546	113,762	194,307	576,211	75%
Capital	459,009	1,642,471	2,000,000	6,253,038	12,741	90,629	103,371	6,149,667	98%
Total Expenditures	701,361	1,833,015	2,000,000	7,023,556	93,287	204,391	297,678	6,725,878	96%

Net Surplus / (Deficit)	1,615,906	171,781	58,569	(4,964,987)	43,068		(161,324)
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Beginning Cash Balance	7,848,685	9,432,094		9,607,799					
Cash Adjustments	(32,498)	3,925		-					
Ending Cash Balance	9,432,094	9,607,799		4,642,812	9,667,338				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement

Fund Purpose:
This fund accounts for the collection of Tax Increment Financing (TIF) revenues for the 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. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

Explanation of Expenditures and Significant Changes/Variations:
Various projects and development opportunities include: South East Master Plan Implementation, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2020.

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Fund Name	TIF - Douglas Road					Fund Number	435		
Fund Type	Tax Increment Financing Funds								
Control	Redevelopment Commission Controlled Funds								
	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Property Taxes	-	-	-	-	-		-	-	-
Interest Earnings	3,477	5,428	-	-	548		548	(548)	-
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,477	5,428	-	-	548		548	(548)	-
Expenditures by Type									
Services & Charges									
Professional Services	-	21,575	-	186,425	45,083	66,943	112,025	74,400	40%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	21,575	-	186,425	45,083	66,943	112,025	74,400	40%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	21,575	-	186,425	45,083	66,943	112,025	74,400	40%
Net Surplus / (Deficit)	3,477	(16,147)	-	(186,425)	(44,534)		(111,477)		
Beginning Cash Balance	201,109	203,834		187,806		Cash Reserves Target			
Cash Adjustments	(751)	119		-					
Ending Cash Balance	203,834	187,806		1,381	143,594				
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:
No revenues are expected at this time.

Explanation of Expenditures and Significant Changes/Variations:
In 2017, the interfund loan from the Major Moves Fund (#412) was paid off (debt schedule #64). The remaining cash will be spent on utility relocation in the area. The TIF increment for pay year 2020 has been formally released to be allocated to the respective taxing units. For pay years after 2020 the Redevelopment Commission will review the increment and determine if it will be released or collected for use in future projects.

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Fund Name	TIF - River East Residential (NE Res)					Fund Number	436			
Fund Type	Tax Increment Financing Funds									
Control	Redevelopment Commission Controlled Funds									
	2018	2019	2020	2020	2020	2020	Total		Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	& Encumb.	Balance	Budget
Revenue			Budget	Budget	Actual	Encumbrances				
Property Taxes	4,686,651	4,933,558	5,770,197	5,770,197	-		-	5,770,197	100%	
Interest Earnings	4,559	54,332	40,000	40,000	1,661		1,661	38,339	96%	
Other Income	6	-	-	-	-		-	-	-	
Interfund Transfers In	61	-	-	-	-		-	-	-	
Total Revenue	4,691,277	4,987,889	5,810,197	5,810,197	1,661		1,661	5,808,536	100%	
Expenditures by Type										
Services & Charges										
Professional Services	2,026	-	26,047	26,047	-		-	26,047	100%	
Debt Service Principal	376,417	392,522	409,383	409,383	202,535		202,535	206,848	51%	
Debt Service Interest & Fees	116,911	102,306	85,445	85,445	44,129		44,129	41,316	48%	
Other Services & Charges	-	-	-	-	-		-	-	-	
Interfund Transfers Out	4,693,972	3,769,003	3,864,125	3,864,125	1,885,125	1,979,000	3,864,125	-	0%	
Total Services & Charges	5,189,326	4,263,831	4,385,000	4,385,000	2,131,789	1,979,000	4,110,789	274,211	6%	
Capital	-	-	-	-	-		-	-	-	
Total Expenditures	5,189,326	4,263,831	4,385,000	4,385,000	2,131,789	1,979,000	4,110,789	274,211	6%	
Net Surplus / (Deficit)	(498,049)	724,058	1,425,197	1,425,197	(2,130,128)		(4,109,128)			
Beginning Cash Balance	3,492,629	2,982,744		3,706,897			Cash Reserves Target			
Cash Adjustments	(11,835)	95		-			No reserve requirement			
Ending Cash Balance	2,982,744	3,706,897		5,132,094	1,583,124					
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. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

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
Fund Type	Debt Service Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	18,472	28,483	20,000	20,000	3,766		3,766	16,234	81%
Total Revenue	18,472	28,483	20,000	20,000	3,766		3,766	16,234	81%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	17,155	23,962	20,000	20,000	8,000	-	8,000	12,000	60%
Total Services & Charges	17,155	23,962	20,000	20,000	8,000	-	8,000	12,000	60%
Total Expenditures	17,155	23,962	20,000	20,000	8,000	-	8,000	12,000	60%

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

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

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

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

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Fund Name	Airport 2003 Debt Reserve	Fund Number	315
Fund Type	Debt Service Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	18,472	28,483	20,000	20,000	3,766		3,766	16,234	81%
Total Revenue	18,472	28,483	20,000	20,000	3,766		3,766	16,234	81%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	17,155	23,962	20,000	20,000	8,000	-	8,000	12,000	60%
Total Services & Charges	17,155	23,962	20,000	20,000	8,000	-	8,000	12,000	60%
Total Expenditures	17,155	23,962	20,000	20,000	8,000	-	8,000	12,000	60%

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

Fund Purpose:
This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding 2011 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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	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	(275)	27,510	12,618	12,618	3,696		3,696	8,922	71%
Debt Proceeds	993,495	-	-	-	-		-	-	-
Total Revenue	993,220	27,510	12,618	12,618	3,696		3,696	8,922	71%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	993,220	27,510	12,618	12,618	3,696		3,696
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Beginning Cash Balance	-	991,077		1,018,984			
Cash Adjustments	(2,143)	396		-			-
Ending Cash Balance	991,077	1,018,984		1,031,602	1,024,427		-
Cash Reserves Target	991,077	1,018,984		1,031,602			-

Cash Reserves Target
100% debt service reserve per bond covenants

Fund Purpose:

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

- The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into this fund per the bond agreement. The remaining \$10,825,000 was deposited into Fund 452 (2018 TIF Park Bond Capital) and will be used towards the approved capital projects (see Fund 452).
- 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	South Shore Double Tracking Debt Service	Fund Number	352
Fund Type	Debt Service Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	-	-	-	-	11		11	(11)	-
Debt Proceeds	-	9,447,841	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	9,447,841	-	-	11		11	(11)	-

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	293,022	-	-	-	-	-	-	-
Total Services & Charges	-	293,022	-	-	-	-	-	-	-

Capital	-	9,125,000	-	-	-	-	-	-	-
Total Expenditures	-	9,418,022	-	-	-	-	-	-	-

Net Surplus / (Deficit)	-	29,819	-	-	11		11		
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Beginning Cash Balance	-	-	29,819	-					
Cash Adjustments	-	-	-	-					
Ending Cash Balance	-	29,819	29,819	29,829					
Cash Reserves Target	-	29,819	29,819	-					

Cash Reserves Target
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	Redevelopment General					Fund Number	433		
Fund Type	Special Revenue Funds								
Control	Redevelopment Commission Controlled Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Local Income Taxes	-	84,095	8,775	8,775	3,656		3,656	5,119	58%
Interest Earnings	2,799	24,815	15,000	15,000	4,801		4,801	10,199	68%
Donations	607,302	1,177,112	1,000,000	1,000,000	-		-	1,000,000	100%
Interfund Transfers In	28,126	-	150,000	150,000	62,500		62,500	87,500	58%
Total Revenue	638,227	1,286,022	1,173,775	1,173,775	70,957		70,957	1,102,818	94%
Expenditures by Type									
Services & Charges									
Professional Services	1,894	5,211	4,500	4,500	1,657	-	1,657	2,844	63%
Grants & Subsidies	-	416,989	1,025,000	1,414,636	787,997	242,629	1,030,626	384,010	27%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	28,100	-	-	-	-	-	-	-	-
Total Services & Charges	29,994	422,200	1,029,500	1,419,136	789,654	242,629	1,032,283	386,854	27%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	29,994	422,200	1,029,500	1,419,136	789,654	242,629	1,032,283	386,854	27%
Net Surplus / (Deficit)	608,233	863,822	144,275	(245,361)	(718,696)		(961,325)		
Beginning Cash Balance	7,403	614,296		1,476,915					
Cash Adjustments	(1,340)	(1,204)		-					
Ending Cash Balance	614,296	1,476,915		1,231,554	760,751				
Cash Reserves Target	7,498	105,550		354,784					
							Cash Reserves Target		
							25% of Annual expenditures		
Fund Purpose:	<p>Prior to 2019, this fund's sole expenditure was for general legal fees for the Redevelopment Commission. Starting in 2019, this fund will also be used for economic empowerment activities determined by the Redevelopment Commission and the Department of Community Investment.</p> <p>The Redevelopment Commission was established to address conditions associated with blight and the underutilization of land and/or barriers to development. The Commission operates within the city limits. They study areas of the city, identify problem areas and develop a strategic plan for eliminating blight and bringing about new development within those areas. A primary focus is on the expansion of tax base and the creation of new jobs within South Bend.</p> <p>There are five voting members of the South Bend Redevelopment Commission. Three are appointed by the Mayor; two are appointed by the South Bend Common Council. In addition, one member of the South Bend Community School Corporation Board of School Trustees is appointed by the Mayor as a non-voting adviser to the Commission.</p>								
Explanation of Revenue Sources:	<p>This fund receives revenue from interest earned on the fund's cash balance.</p> <p>In 2019, this fund will receive the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State.</p> <p>Beginning in 2018, the City of South Bend will receive donations from the Pokagon Band of the Potawatomi, a Native American tribe, as "payment in lieu of taxes" for the Four Winds Casino built on tribal land adjacent to the City. This is to be split between the General Fund (101) and the Redevelopment General Fund (433).</p>								
Explanation of Expenditures and Significant Changes/Variations:	<p>As outlined in the agreement with the Pokagon Band, the donations will fund initiatives broadly aimed at contributing to the improvement of educational opportunities in the City and to address poverty and unemployment in the City. In 2020 projects will be aimed at addressing: Affordable and Reliable Transportation, High-quality and Convenient Childcare / Pre-K Services, Non-Traditional Financial Capital, Responsive, Neighborhood-based Amenities, Support the Creation / Growth of Small Businesses, and Workforce Training and Education.</p>								

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Fund Name	Certified Technology Park	Fund Number	439
Fund Type	Capital Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	10,966	11,146	-	-	40		40	(40)	-
Total Revenue	10,966	11,146	-	-	40		40	(40)	-

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	-	624,194	-	752	-	752	752	-	0%
Total Expenditures	-	624,194	-	752	-	752	752	-	0%

Net Surplus / (Deficit)	10,966	(613,048)	-	(752)	40		(712)
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Beginning Cash Balance	614,013	622,685		10,965		Cash Reserves Target
Cash Adjustments	(2,293)	1,328		-		
Ending Cash Balance	622,685	10,965		10,213	11,023	No reserve requirement
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund is used to account for the collection of a special state tax distribution and the expenses for improvements at Innovation Park and Ignition Park, the city's dual-campus technology park.

Explanation of Revenue Sources:
This fund received a special state tax distribution. Currently, this fund only receives revenue from interest earned on the fund's cash balance.

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

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Fund Name	2018 TIF Park Bond Capital					Fund Number	452		
Fund Type	Capital Funds								
Control	Redevelopment Commission Controlled Funds								
	2018	2019	2020	2020	2020	2020	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Interest Earnings	(2,882)	202,657	-	-	13,474		13,474	(13,474)	-
Debt Proceeds	11,097,608	-	-	-	-		-	-	-
Total Revenue	11,094,726	202,657	-	-	13,474		13,474	(13,474)	-
Expenditures by Type									
Services & Charges									
Professional Services	185,391	640,860	-	358,641	61,382	16,107	77,489	281,152	78%
Debt Service Interest & Fees	259,773	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	445,164	640,860	-	358,641	61,382	16,107	77,489	281,152	78%
Capital	223,104	5,895,577	-	3,733,723	899,485	586,870	1,486,355	2,247,368	60%
Total Expenditures	668,268	6,536,438	-	4,092,364	960,867	602,977	1,563,844	2,528,520	62%
Net Surplus / (Deficit)	10,426,458	(6,333,781)	-	(4,092,364)	(947,393)		(1,550,370)		
Beginning Cash Balance	-	10,403,960		4,085,672					
Cash Adjustments	(22,497)	15,493		-					
Ending Cash Balance	10,403,960	4,085,672		(6,692)	3,282,954				
Cash Reserves Target	-	-		-					

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

Fund Purpose:

This fund is used to track the expenditures of the proceeds from the Redevelopment District Bonds, Series 2018. 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 Fund 351 (2018 TIF Park Bond Debt Service) 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
Fund Type	Capital Funds		
Control	Redevelopment Commission Controlled Funds		

	2018 Actual	2019 Actual	2020 Original Budget	2020 Amended Budget	2020 Year-to-Date Actual	2020 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Interest Earnings	6,915	10,900	8,000	8,000	1,465		1,465	6,535	82%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	6,915	10,900	8,000	8,000	1,465		1,465	6,535	82%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	50,000	50,000	-	-	-	50,000	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	50,000	50,000	-	-	-	50,000	100%
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	50,000	50,000	-	-	-	50,000	100%

Net Surplus / (Deficit)	6,915	10,900	(42,000)	(42,000)	1,465	1,465
Beginning Cash Balance	387,224	392,693		403,750		
Cash Adjustments	(1,446)	157		-		
Ending Cash Balance	392,693	403,750		361,750	405,907	
Cash Reserves Target	-	-		-		

Cash Reserves Target
No reserve requirement

Fund Purpose:
This fund was originally established to account for expenditures for improvements in the Zone area, financed by property taxes on qualifying properties in the Zone. In the past, majority of revenue came from personal property taxes paid by AJ Wright. This fund has not received property tax revenue since 2013.

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

Explanation of Expenditures and Significant Changes/Variations:
This fund has been used in the past to pay for job training programs. Staff continue to work on developing eligible, viable program.