



Period Ending: October 31, 2020

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City of South Bend

Monthly Financial Report

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October 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 collected

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 Board of

Cash Reserve Requirements

Cash reserve requirements are typically based on fund type.

- Most City funds are assigned a cash reserve requirement of a percentage of the fund's annual expenditures.
- Some funds have a set dollar amount as the reserve requirement, such as the Police Take Home Vehicle Fund 278 and the Century Center Capital Fund 671.
- Capital project funds, grant funds, and bond capital funds do not have reserve requirements as they are spent down to zero.

Changes in Cash Balance

Property taxes are received in June and December of each year and this will cause the cash balances to fluctuate for total cash, redevelopment fund cash and civil city fund cash. Enterprise fund cash balances will fluctuate based on the receipt of bond proceeds and the spending down of cash on capital projects. Redevelopment fund cash accounts will vary based on capital spending on projects in tax

Negative Cash Balances

Due to the timing of revenue and expenditures, certain funds will not meet cash reserve requirements and may even have a negative cash balance at different times throughout the year. Although a fund has a negative cash balance, the City does not have negative cash overall. Pooled cash can cover those funds so necessary expenditures can be made even if revenues have not been received yet.

Revenue & Expense Summaries (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 - 164)

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 October 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	75,000,533	72,902,340	2,098,193	46,969,422
Special Revenue Funds					
102 Rainy Day	10,733,474	132,905	-	132,905	10,866,379
201 Parks & Recreation	3,649,543	16,473,634	16,495,507	(21,873)	3,627,670
202 Motor Vehicle Highway	4,743,203	10,230,829	11,282,977	(1,052,148)	3,691,055
209 Studebaker-Oliver Revitalizing Grants	929,415	120,000	873,464	(753,464)	175,951
210 Economic Development State Grants	64,775	630,706	691,169	(60,463)	4,312
211 Department of Community Investment (DCI)	1,012,307	3,266,237	3,500,678	(234,441)	777,866
212 Dept of Community Investment Grants	305,248	7,311,291	9,617,968	(2,306,677)	(2,001,429)
216 Police State Seizures	238,323	32,281	108,753	(76,472)	161,851
217 Gift, Donation, Bequest	668,273	567,463	791,062	(223,599)	444,674
218 Police Curfew Violations	12,894	627	1,000	(373)	12,521
219 Unsafe Building	923,154	119,500	156,395	(36,895)	886,259
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	-	4,173,836	4,167,695	6,141	6,141
249 Public Safety LOIT	3,253,787	9,733,297	8,950,545	782,752	4,036,539
251 Local Roads & Streets	5,233,148	1,939,420	5,797,965	(3,858,545)	1,374,603
257 LOIT Special Distribution	170,735	146,278	164,087	(17,809)	152,926
258 Human Rights Federal Grant	521,051	151,228	270,640	(119,412)	401,639
264 COVID-19 Response	-	3,393,060	2,025,075	1,367,985	1,367,985
265 Local Road & Bridge Grant	449,431	2,527,156	2,974,341	(447,185)	2,246
266 MVH Restricted Fund	650,402	3,055,250	3,691,796	(636,546)	13,856
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	396,471	523,301	(126,830)	42,609
299 Police Federal Drug Enforcement	113,552	6,366	51,000	(44,634)	68,918
404 County Option Income Tax	12,724,697	16,511,608	18,500,404	(1,988,796)	10,735,901
408 Economic Development Income Tax	17,389,466	14,153,675	16,072,972	(1,919,297)	15,470,169
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	22	2,020	(1,998)	397
730 City Cemetery Trust	29,730	220	20,000	(19,780)	9,950
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	96,643,142	108,567,875	(11,924,733)	56,836,473
Debt Service Funds					
312 2017 Parks Bond Debt Service	208,740	1,157,120	1,172,968	(15,848)	192,892
350 2018 Fire Station #9 Bond Debt Service	-	341,231	341,231	-	-
672 Century Center Energy Conservation Debt Svc	189,409	413,496	411,096	2,400	191,809
752 South Bend Redevelopment Authority	222,584	2,875,000	2,865,613	9,387	231,971
755 South Bend Building Corporation	815,025	2,649,000	2,630,085	18,915	833,940
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	10,931,728	10,907,793	23,935	7,246,790

City of South Bend
Projected Cash Balance
Based on 2020 Amended Budget as of October 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	4,200,268	5,295,935	(1,095,667)	866,547
401 Coveleski Stadium Capital	25,850	30,162	30,000	162	26,012
406 Cumulative Capital Development	223,617	435,834	602,205	(166,371)	57,246
407 Cumulative Capital Improvement	689,015	274,433	430,000	(155,567)	533,448
412 Major Moves Construction	2,195,972	513,997	2,195,285	(1,681,288)	514,684
416 Morris Performing Arts Center Capital	422,125	283,933	559,983	(276,050)	146,075
450 Palais Royale Historic Preservation	107,792	15,700	69,160	(53,460)	54,332
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	85,000	8,569,760	(8,484,760)	578,038
750 Equipment/Vehicle Leasing	1,016,476	680	669,484	(668,804)	347,672
759 Eddy Street Commons Capital	3,048,190	306,457	3,048,122	(2,741,665)	306,525
Total Capital Funds	19,274,855	6,162,970	21,692,826	(15,529,856)	3,744,999
Enterprise Funds					
288 Emergency Medical Services Operating	2,520,160	11,114	1,824,059	(1,812,945)	707,215
600 Consolidated Building Fund	2,285,733	1,800,103	2,005,428	(205,325)	2,080,408
601 Parking Garages	1,326,253	1,356,448	1,699,673	(343,225)	983,028
610 Solid Waste Operations	449,145	5,711,736	6,091,520	(379,784)	69,361
611 Solid Waste Capital	64,925	1,606,966	1,700,349	(93,383)	(28,458)
620 Water Works Operations	4,204,418	21,395,298	23,491,243	(2,095,945)	2,108,473
622 Water Works Capital	4,187,432	4,107,965	4,870,047	(762,082)	3,425,350
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	39,435,552	47,716,109	(8,280,557)	7,128,898
642 Sewage Works Capital	9,417,064	8,518,040	14,115,020	(5,596,980)	3,820,084
643 Sewage Works Reserve Operations & Maintenance	5,563,851	120,000	120,000	-	5,563,851
649 Sewage Sinking (Debt Service)	1,087,745	13,899,396	14,028,820	(129,424)	958,321
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	1,046,360	871,730	174,630	299,036
670 Century Center Operations	1,537,206	4,940,073	5,035,901	(95,828)	1,441,378
671 Century Center Capital	981,681	18,400	1,000,000	(981,600)	81
Total Enterprise Funds	61,942,231	106,829,239	127,258,740	(20,429,501)	41,512,730
Internal Service Funds					
222 Central Services	1,455,158	13,392,954	13,637,170	(244,216)	1,210,942
224 Central Services Capital	21,921	265,759	279,685	(13,926)	7,995
226 Liability Insurance	4,961,426	4,516,782	5,122,081	(605,299)	4,356,127
278 Police Take Home Vehicle	725,194	14,152	99,087	(84,935)	640,259
279 IT / Innovation / 311 Call Center	3,108,342	6,830,239	9,617,560	(2,787,321)	321,021
711 Self-Funded Employee Benefits	9,277,319	16,452,533	18,508,532	(2,055,999)	7,221,320
713 Unemployment Compensation	180,911	8,546	55,000	(46,454)	134,457
714 Parental Leave Fund	32,563	257,952	253,846	4,106	36,669
Total Internal Service Funds	19,762,834	41,738,917	47,572,961	(5,834,044)	13,928,790

City of South Bend
Projected Cash Balance
Based on 2020 Amended Budget as of October 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	348,351,211	399,943,251	(51,592,040)	171,277,819
Redevelopment Commission Controlled Funds					
Tax Increment Financing Funds					
324 TIF - River West Development Area (Airport)	30,950,203	21,793,436	39,608,223	(17,814,787)	13,135,416
422 TIF - West Washington	1,031,822	330,282	1,005,665	(675,383)	356,439
429 TIF - River East Development Area (NE Dev)	8,215,417	2,826,336	9,418,041	(6,591,705)	1,623,712
430 TIF - Southside Development #1	9,607,799	2,058,569	7,027,306	(4,968,737)	4,639,062
435 TIF - Douglas Road	187,806	1,000	186,425	(185,425)	2,381
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	32,819,820	61,630,660	(28,810,840)	24,889,106
Redevelopment Funds					
433 Redevelopment General	1,476,915	1,689,117	1,421,350	267,767	1,744,682
439 Certified Technology Park	10,965	120	752	(632)	10,333
452 2018 TIF Park Bond Capital	4,085,672	35,000	4,092,364	(4,057,364)	28,308
454 Airport Urban Enterprise Zone	403,750	8,000	50,000	(42,000)	361,750
Total Redevelopment Funds	5,977,302	1,732,237	5,564,466	(3,832,229)	2,145,073
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	488,191	517,314	(29,123)	696
353 2020 TIF Library Bond Debt Service Reserve	-	326,937	-	326,937	326,937
Total Debt Service Funds	3,835,295	887,746	577,314	310,432	4,145,727
Total Redevelopment Commission Funds	63,512,543	35,439,803	67,772,440	(32,332,637)	31,179,906
Grand Total	286,382,403	383,791,014	467,715,691	(83,924,677)	202,457,724

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

City of South Bend
Cash Reserves Summary by Fund Status
October 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	1,015,526	600,550	414,975	4,123,877	(3,708,902)	3%	✗ Building back up reserves after capital spend in 2019	25% of Annual expenditures
278	Take Home Vehicle Police	680,078	-	680,078	750,000	(69,922)	686%	✗ Slightly under reserve requirement	Set dollar amount of \$750,000
610	Solid Waste Operations	(214,404)	255,906	(470,310)	609,152	(1,079,462)	-8%	✗ Expenditures higher than revenues	10% of Annual expenditures
629	Water Works Reserve - O & M	2,912,652	-	2,912,652	2,923,544	(10,892)	17%	✗ Slightly under reserve requirement	16.67% of annual operating expenses in Fund 620, net of transfers
670	Century Center Operations	1,163,390	46,801	1,116,590	1,258,975	(142,385)	22%	✗ Received less Hotel/Motel Tax than anticipated in 2020	25% of Annual expenditures
Under Reserve Requirement Total		\$ 5,557,242	\$ 903,257	\$ 4,653,985	\$ 9,665,548	\$ (5,011,563)			

Meets or Exceeds Requirement

101	General Fund	38,371,193	1,111,824	37,259,369	25,515,819	11,743,550	51%	✓ Property tax distribution received in June & Dec	35% of Annual expenditures
102	Rainy Day Fund	10,835,710	-	10,835,710	8,998,791	1,836,919	4%	✓	3% of total expenditures in previous fiscal year, excluding interfund transfers
202	Motor Vehicle Highway	6,585,784	1,825,456	4,760,328	2,820,744	1,939,584	42%	✓	25% of Annual expenditures
211	DCI Administration Fund	1,586,778	223,408	1,363,370	-	1,363,370	100%	✓	No reserve requirement
216	Police State Seizures	212,833	30,043	182,790	27,188	155,602	168%	✓	25% of Annual expenditures
218	Police Curfew Violations	13,786	-	13,786	250	13,536	1379%	✓	25% of Annual expenditures
220	Law Enforcement Continuing Education	490,371	32,487	457,884	98,844	359,040	116%	✓	25% of Annual expenditures
221	Rent Units Regulation	174,241	26,850	147,391	-	147,391	43%	✓	10% of Annual expenditures
222	Central Services Operations	1,536,068	5,912	1,525,237	864,263	660,974	18%	✓	10% of Annual expenditures, excluding utility accounting
226	Liability Insurance	5,671,733	776,831	4,894,903	2,561,041	2,333,862	96%	✓	50% of Annual expenditures
230	Code Enforcement	618,709	71,275	547,434	-	547,434	100%	✓	No reserve requirement
249	Public Safety L.O.I.T.	4,194,983	-	4,194,983	716,044	3,478,939	47%	✓	8% of Annual expenditures - one month reserve
266	MVH Restricted	1,270,259	510,561	759,698	-	759,698	100%	✓	No reserve requirement - Grant fund - spend down to zero
273	Morris PAC/Palais Royale Marketing	75,264	9,984	65,280	7,704	57,576	212%	✓	25% of Annual expenditures
274	Morris PAC Self-Promotion	225,218	-	225,218	28,750	196,468	196%	✓	25% of Annual expenditures
288	EMS Operating	2,323,763	2,170	2,321,593	456,015	1,865,578	127%	✓	25% of Annual expenditures
289	HAZMAT	27,911	2,404	25,507	2,500	23,007	255%	✓	25% of Annual expenditures
291	Indiana River Rescue	332,416	2,326	330,090	23,771	306,319	347%	✓	25% of Annual expenditures
294	Regional Police Academy	125,965	-	125,965	5,625	120,340	560%	✓	25% of Annual expenditures
299	Police Federal Drug Enforcement	83,243	-	83,243	12,750	70,493	163%	✓	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	1,028,690	-	1,028,690	1,028,690	-	100%	✓	100% debt service reserve per bond covenants
352	South Shore Double Tracking Debt Svc	690	-	690	690	-	100%	✓	100% debt service reserve per bond covenants
353	2020 TIF Library Bond Debt Svc Reserve	326,938	-	326,938	326,938	-	100%	✓	100% debt service reserve per bond covenants
404	County Option Income Tax	15,597,957	3,032,758	12,565,199	9,250,202	3,314,997	68%	✓	50% of Annual expenditures
408	Economic Development Income Tax	19,841,086	3,376,791	16,464,295	8,036,486	8,427,809	102%	✓	50% of Annual expenditures
433	Redevelopment General	2,536,040	187,835	2,348,205	355,338	1,992,867	165%	✓ Revenue received annually in September	25% of Annual expenditures
600	Consolidated Building Fund	2,149,729	39,094	2,110,636	501,357	1,609,279	105%	✓	25% of Annual expenditures
601	Parking Garages	782,083	249,553	532,530	424,918	107,612	31%	✓	25% of Annual expenditures
620	Water Works Operations	4,490,074	835,690	3,654,384	1,174,562	2,479,822	16%	✓	5% of Annual expenditures

City of South Bend

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

Cash Reserves Summary by Fund Status

October 31, 2020

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy	
624	Water Works Customer Deposit	1,262,787	-	1,262,787	1,262,787	-	100%	✓		100% cash reserves for customer deposits
625	Water Works Sinking Fund	1,078,484	1,279,161	(200,677)	(200,677)	-	100%	✓	Encumbrances reflect total annual debt payments, funds are transferred from operations to cover	100% cash reserves per bond covenants
626	Water Works Bond Reserve	1,441,464	-	1,441,464	1,441,464	-	100%	✓		100% cash reserves per bond covenants and Crowe Horwath
640	Sewer Repair Insurance	2,083,900	43,497	2,040,403	185,589	1,854,814	275%	✓		25% of Annual expenditures
641	Sewage Works Operations	9,445,729	4,327,475	5,118,254	2,385,805	2,732,449	11%	✓		5% 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	13,932,643	6,368,812	7,563,831	7,563,831	-	100%	✓		100% cash reserves per bond covenants
653	Sewage Works Debt Service Reserve	3,990,184	-	3,990,184	3,990,184	-	100%	✓		100% cash reserves per bond covenants and Crowe Horwath
654	Sewage Works Deposit Fund	607,265	-	607,265	607,265	-	100%	✓		100% cash reserves for customer deposits
655	Project ReLeaf	476,476	1,972	474,504	108,365	366,139	109%	✓		25% of Annual expenditures
667	Storm Sewer Fund	885,456	305,555	579,901	217,933	361,968	67%	✓		25% of Annual expenditures
671	Century Center Capital	983,596	-	983,596	800,000	183,596	98%	✓		\$800,000 Minimum per Board of Managers
701	Firefighters Pension	1,139,931	-	1,139,931	479,931	660,000	24%	✓		10% of Annual expenditures
702	Police Pension	1,550,419	34	1,550,384	624,141	926,243	25%	✓		10% of Annual expenditures
711	Self-Funded Employee Benefits	11,238,220	227,596	11,010,624	4,627,133	6,383,491	59%	✓		25% of Annual expenditures
713	Unemployment Comp Fund	46,043	-	46,043	13,750	32,293	84%	✓		25% of Annual expenditures
714	Parental Leave Fund	124,876	-	124,876	20,308	104,568	49%	✓		8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	872,267	-	872,267	872,267	-	100%	✓		100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	389,550	-	389,550	389,550	-	100%	✓		100% cash reserves - trust & agency funds
726	Police Distributions Payable	908,510	-	908,510	908,510	-	100%	✓		100% cash reserves - trust & agency funds
730	City Cemetery	30,012	-	30,012	5,000	25,012	150%	✓		25% of Annual expenditures
731	Bowman Cemetery	472,129	-	472,129	400,000	72,129	100%	✓		\$400,000 minimum
752	South Bend Redevelopment Authority	263,563	-	263,563	263,563	-	100%	✓		100% cash reserves per bond covenants
755	South Bend Building Corporation	834,653	-	834,653	834,653	-	100%	✓		100% cash reserves per bond covenants
756	2015 Smart Streets Bond Service Fund	1,739,062	-	1,739,062	1,739,062	-	100%	✓		100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	524,629	-	524,629	524,629	-	100%	✓		100% cash reserves per bond covenants
760	Eddy St Commons Bond Debt Service	3,463,294	-	3,463,294	2,500,000	963,294	249%	✓		\$2,500,000 minimum
Meets or Exceeds Requirement Total		\$ 189,625,413	\$ 24,907,354	\$ 164,713,143	\$ 103,907,679	\$ 60,805,464				

No Reserve Requirement

209	Stuebaker/Oliver Revitalizing Grants	789,753	591,199	198,553	-	198,553	100%	✓		No reserve requirement - Grant fund - spend down to zero
210	DCI State Grants	41,882	81,282	(39,400)	-	(39,400)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
212	DCI Federal Grants	299,654	3,224,840	(2,925,186)	-	(2,925,186)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	902,879	287,189	615,690	-	615,690	100%	✓		No reserve requirement
219	Unsafe Building	846,435	21,726	824,709	-	824,709	100%	✓		No reserve requirement

City of South Bend

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

Cash Reserves Summary by Fund Status

October 31, 2020

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget		Notes	Cash Reserve Policy
224	Central Services Capital	29,531	91,879	(62,348)	-	(62,348)	100%	✓	To receive interfund transfer from Fund 222	No reserve requirement - Capital fund - spend down to zero
227	Loss Recovery Fund	484,231	69,630	414,602	-	414,602	100%	✓		No reserve requirement
251	Local Roads & Streets	3,693,710	1,981,919	1,711,791	-	1,711,791	100%	✓		No reserve requirement
257	LOIT 2016 Special Distribution	267,905	115,864	152,041	-	152,041	100%	✓		No reserve requirement - one-time distribution - spend down to zero
258	Human Rights - Federal Grant	392,125	13,871	378,254	-	378,254	100%	✓		No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	(877,491)	1,359,959	(2,237,450)	-	(2,237,450)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	1,664,640	1,838,422	(173,782)	-	(173,782)	100%	✓	Reimbursed through interfund transfer to cover matching portion	No reserve requirement - Grant fund - spend down to zero
279	IT / Innovation / 311 Call Center	2,289,033	1,854,565	434,468	-	434,468	100%	✓	Reimbursed through interfund allocation	No reserve requirement
280	Police Block Grants	4,134	-	4,134	-	4,134	100%	✓		No reserve requirement - Grant fund - spend down to zero
287	Fire Department Capital	3,095,286	1,789,281	1,306,005	-	1,306,005	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	72,395	56,747	15,649	-	15,649	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
312	2017 Park Bond Debt Service	(332,969)	-	(332,969)	-	(332,969)	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
324	TIF - River West TIF (Airport)	24,287,828	5,170,768	19,117,060	-	19,117,060	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	100%	✓	Receives transfers from Fund 287 for debt svc pmts	No reserve requirement
401	Coveleski Stadium Capital	11,674	-	11,674	-	11,674	100%	✓		No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	54,371	109,145	(54,775)	-	(54,775)	100%	✓	Property tax distribution received in June & Dec	No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	612,554	480	612,074	-	612,074	100%	✓		No reserve requirement - Capital fund - spend down to zero
410	Urban Develop Action Grant (UDAG)	32,702	-	32,702	-	32,702	100%	✓		No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	1,910,408	359,147	1,551,262	-	1,551,262	100%	✓		No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	537,778	336,968	200,810	-	200,810	100%	✓		No reserve requirement
422	TIF - West Washington	1,022,981	249,292	773,689	-	773,689	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
429	TIF - River East Devevelopment	5,066,915	2,445,135	2,621,781	-	2,621,781	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
430	TIF - Southside Development Area #1	11,511,187	667,863	10,843,325	-	10,843,325	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
435	TIF - Douglas Road	93,051	15,108	77,944	-	77,944	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
436	TIF - River East Residential	2,305,706	-	2,305,706	-	2,305,706	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
439	Certified Technology Park	11,069	-	11,069	-	11,069	100%	✓		No reserve requirement
450	Palais Royale Historic Preservation	78,275	-	78,275	-	78,275	100%	✓		No reserve requirement
451	2018 Fire Station #9 Bond Capital	313,935	-	313,935	-	313,935	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,685,115	2,300,073	385,042	-	385,042	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
453	2018 Zoo Bond Capital	-	-	-	-	-	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	407,596	-	407,596	-	407,596	100%	✓		No reserve requirement

City of South Bend

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

Cash Reserves Summary by Fund Status

October 31, 2020

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
471	2017 Park Bond Capital	6,280,474	5,194,892	1,085,582	-	1,085,582	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
611	Solid Waste Capital	448,956	528,437	(79,480)	-	(79,480)	100%	✓	Receives transfers from Fund 610 as needed No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	7,068,380	2,319,161	4,749,220	-	4,749,220	100%	✓	No reserve requirement - Capital fund - spend down to zero
642	Sewage Works Capital	14,594,050	7,952,022	6,642,028	-	6,642,028	100%	✓	Receives transfers from Fund 641 as needed No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Savings	145,872	-	145,872	-	145,872	100%	✓	No reserve requirement
705	Police K-9 Unit	2,418	-	2,418	-	2,418	100%	✓	No reserve requirement
750	Equipment/Vehicle Leasing	347,677	-	347,677	-	347,677	100%	✓	No reserve requirement - Capital lease fund - spend down to zero
754	Industrial Revolving Fund	1,971,448	-	1,971,448	-	1,971,448	100%	✓	No City reserve requirement; there are program requirements
759	Eddy St Commons Bond Capital	25,761	-	25,761	-	25,761	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
No Reserve Requirement Total		\$ 95,518,028	\$ 41,026,860	\$ 54,491,172	\$ -	\$ 54,491,172			
Total Funds		\$ 290,700,683	\$ 66,837,471	\$ 223,858,300	\$ 113,573,227	\$ 110,285,073			

City of South Bend
Monthly Fund Financials
Revenue Summary
October 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	75,000,533	4,785,149	49,075,238	42,230,174	25,925,295	65%
Special Revenue Funds						
102 Rainy Day	132,905	4,107	83,835	200,810	49,070	63%
201 Parks & Recreation	16,473,634	384,223	10,627,102	14,116,711	5,846,532	65%
202 Motor Vehicle Highway	10,230,829	817,396	8,892,726	5,971,551	1,338,103	87%
209 Studebaker-Oliver Revitalizing Grants	120,000	299	106,296	117,037	13,704	89%
210 Economic Development State Grants	630,706	18,014	72,683	56,505	558,023	12%
211 Department of Community Investment (DCI)	3,266,237	226,510	2,859,313	2,396,011	406,924	88%
212 Dept of Community Investment Grants	7,311,291	292,305	2,072,083	2,177,158	5,239,208	28%
216 Police State Seizures	32,281	4,223	5,855	9,716	26,426	18%
217 Gift, Donation, Bequest	567,463	3,983	605,265	735,879	(37,802)	107%
218 Police Curfew Violations	627	5	870	289	(243)	139%
219 Unsafe Building	119,500	5,668	47,853	730,285	71,647	40%
220 Law Enforcement Continuing Education	255,121	24,772	221,641	247,857	33,480	87%
221 Rental Units Regulation	345,826	20,870	309,857	5,487	35,969	90%
227 Loss Recovery	4,579	184	4,619	11,650	(40)	101%
230 Code Enforcement Fund	4,173,836	371,657	3,665,854	-	507,982	88%
249 Public Safety LOIT	9,733,297	732,193	8,271,813	7,829,693	1,461,484	85%
251 Local Roads & Streets	1,939,420	172,800	1,547,910	3,620,453	391,510	80%
257 LOIT Special Distribution	146,278	102	145,100	101,768	1,178	99%
258 Human Rights Federal Grant	151,228	833	44,788	182,891	106,440	30%
264 COVID-19 Response	3,393,060	3,639,523	4,702,481	-	(1,309,421)	139%
265 Local Road & Bridge Grant	2,527,156	942	2,211,262	1,113,561	315,894	88%
266 MVH Restricted Fund	3,055,250	390,365	2,461,783	2,671,551	593,467	81%
273 Morris PAC / Palais Royale Marketing	15,566	29	2,926	14,158	12,640	19%
274 Morris PAC / Self-Promotion	106,794	85	39,158	56,366	67,636	37%
280 Police Block Grants	51	2	32	77	19	63%
289 HAZMAT	10,238	11	217	9,838	10,021	2%
291 Indiana River Rescue	92,317	1,427	55,941	134,893	36,376	61%
292 Police Grants	-	-	-	-	-	0%
294 Regional Police Academy	21,240	148	10,337	21,700	10,903	49%
295 COPS MORE Grant	396,471	537	187,692	58,390	208,779	47%
299 Police Federal Drug Enforcement	6,366	15	691	2,779	5,675	11%
404 County Option Income Tax	16,511,608	1,074,344	14,368,758	12,125,895	2,142,850	87%
408 Economic Development Income Tax	14,153,675	1,033,616	12,020,510	11,551,118	2,133,165	85%
410 Urban Development Action Grant	30,500	2,821	18,772	84,502	11,728	62%
655 Project ReLeaf	456,559	37,698	374,764	384,686	81,795	82%
705 Police K-9 Unit	22	1	19	45	3	85%
730 City Cemetery Trust	220	11	231	556	(11)	105%
731 Bowman Cemetery	5,791	179	3,634	8,746	2,157	63%
754 Industrial Revolving Fund	225,200	17,649	210,023	223,846	15,177	93%
Total Special Revenue Funds	96,643,142	9,279,548	76,254,692	66,974,460	20,388,450	79%
Debt Service Fund						
312 2017 Parks Bond Debt Service	1,157,120	-	630,897	665,777	526,223	55%
350 2018 Fire Station #9 Bond Debt Service	341,231	-	341,231	321,706	(0)	100%
672 Century Center Energy Conservation Debt Svc	413,496	48,172	367,321	381,643	46,175	89%
752 South Bend Redevelopment Authority	2,875,000	199,002	2,872,841	2,675,075	2,159	100%
755 South Bend Building Corporation	2,649,000	8	2,648,463	2,654,205	537	100%
756 Smart Streets Debt Service	1,719,500	7	1,716,855	1,719,438	2,645	100%
757 2015 Parks Bond Debt Service	379,756	30,750	315,264	318,484	64,492	83%
760 Eddy Street Commons Debt Service	1,396,625	14	1,392,219	1,305,538	4,406	100%
Total Debt Service Funds	10,931,728	277,954	10,285,091	10,041,867	646,637	94%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Capital Funds						
287	4,200,268	623,079	3,879,675	496,698	320,593	92%
401	30,162	4	133	23,723	30,029	0%
406	435,834	44	258,621	272,882	177,213	59%
407	274,433	240	130,693	145,813	143,741	48%
412	513,997	724	509,651	635,542	4,346	99%
416	283,933	204	216,801	61,399	67,132	76%
450	15,700	30	4,459	14,820	11,241	28%
451	3,854	119	2,683	38,552	1,171	70%
453	12,652	0	293	21,415	12,359	2%
471	85,000	2,581	66,302	220,797	18,698	78%
750	680	1	679	1,488,710	1	100%
759	306,457	306,525	306,536	55	(79)	100%
Total Capital Funds	6,162,970	933,551	5,376,526	3,420,406	786,444	87%
Enterprise Funds						
288	11,114	-	11,113	5,261,204	1	100%
600	1,800,103	126,839	1,136,473	3,652,272	663,630	63%
601	1,356,448	79,714	742,758	893,956	613,690	55%
610	5,711,736	495,247	4,801,504	4,579,114	910,232	84%
611	1,606,966	58	1,268,914	1,057,140	338,052	79%
620	21,395,298	2,000,927	18,125,967	17,027,480	3,269,331	85%
622	4,107,965	330,827	3,503,093	2,915,066	604,872	85%
624	20,000	487	10,024	28,560	9,976	50%
625	1,841,486	101,870	1,022,816	1,699,296	818,670	56%
626	20,000	534	11,102	27,212	8,898	56%
629	240,000	1,104	39,595	279,898	200,405	16%
640	670,302	58,028	574,132	584,008	96,170	86%
641	39,435,552	3,255,721	31,295,833	33,872,972	8,139,719	79%
642	8,518,040	23,134	8,583,099	5,585,554	(65,059)	101%
643	120,000	2,105	43,153	256,904	76,847	36%
649	13,899,396	2,988	13,891,700	7,862,566	7,696	100%
653	45,000	33	20,835	69,407	24,166	46%
654	25,000	223	4,051	311	20,949	16%
667	1,046,360	86,944	868,699	342,528	177,661	83%
670	4,940,073	192,077	1,747,488	3,909,427	3,192,585	35%
671	18,400	8	1,914	188,778	16,486	10%
Total Enterprise Funds	106,829,239	6,758,869	87,704,264	90,093,654	19,124,975	82%
Internal Service Funds						
222	13,392,954	572,351	5,978,854	11,307,421	7,414,100	45%
224	265,759	13	153,781	4,361,969	111,978	58%
226	4,516,782	366,866	4,145,530	4,361,969	371,252	92%
278	14,152	998	9,732	18,851	4,420	69%
279	6,830,239	558,319	5,717,498	6,830,858	1,112,741	84%
711	16,452,533	1,314,938	13,549,560	11,559,735	2,902,973	82%
713	8,546	820	6,894	3,713	1,652	81%
714	257,952	27,987	203,820	132,082	54,132	79%
Total Internal Service Funds	41,738,917	2,842,292	29,765,668	38,576,597	11,973,249	71%

City of South Bend
Monthly Fund Financials
Revenue Summary
October 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	563	4,324,890	4,469,172	581,612	88%
702 Police Pension	6,138,180	779	6,057,085	6,120,656	81,095	99%
Total Trust & Agency Funds	11,044,682	1,342	10,381,975	10,589,828	662,707	94%
Total City Controlled Funds	348,351,211	24,878,704	268,843,454	261,926,985	79,507,757	77%
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324 TIF - River West Development Area (Airport)	21,793,436	4,546,310	14,313,677	11,713,307	7,479,759	66%
422 TIF - West Washington	330,282	395	139,065	176,349	191,217	42%
429 TIF - River East Development Area (NE Dev)	2,826,336	2,712	1,754,438	1,835,175	1,071,898	62%
430 TIF - Southside Development #1	2,058,569	4,363	2,057,335	1,575,235	1,234	100%
435 TIF - Douglas Road	1,000	35	1,065	3,837	(65)	107%
436 TIF - River East Residential (NE Res)	5,810,197	874	2,951,407	2,831,246	2,858,790	51%
Total Tax Increment Financing Funds	32,819,820	4,554,690	21,216,987	18,135,148	11,602,833	65%
Redevelopment Funds						
433 Redevelopment General	1,689,117	14,187	1,606,593	1,261,440	82,524	95%
439 Certified Technology Park	120	4	86	10,828	34	71%
452 2018 TIF Park Bond Capital	35,000	1,042	26,342	162,590	8,658	75%
454 Airport Urban Enterprise Zone	8,000	154	3,154	7,554	4,846	39%
Total Redevelopment Funds	1,732,237	15,388	1,636,174	1,442,412	96,063	94%
Debt Service Funds						
315 Airport 2003 Debt Reserve	20,000	394	8,089	19,819	11,911	40%
328 SBCDA 2003 Debt Reserve	40,000	660	13,523	33,135	26,477	34%
351 2018 TIF Park Bond Debt Service	12,618	390	7,959	19,065	4,659	63%
352 South Shore Double Tracking Debt Service	488,191	-	488,184	-	7	100%
353 2020 TIF Library Bond Debt Service Reserve	326,937	326,938	326,938	-	(1)	100%
Total Debt Service Funds	887,746	328,381	844,693	72,019	43,053	95%
Total Redevelopment Commission Funds	35,439,803	4,898,460	23,697,854	19,649,579	(18,799,394)	67%
Grand Total	383,791,014	29,777,163	292,541,308	281,576,565	60,708,363	76%

City of South Bend
Monthly Fund Financials
Expenditure Summary
October 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	6,467,957	55,190,826	50,279,575	1,111,824	16,599,691	77%
Special Revenue Funds							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	16,495,507	1,348,800	13,322,029	19,519,995	600,550	2,572,927	84%
202 Motor Vehicle Highway	11,282,977	1,183,692	7,284,546	9,871,075	1,825,456	2,172,975	81%
209 Studebaker-Oliver Revitalizing Grants	873,464	10,402	257,954	137,427	591,199	24,311	97%
210 Economic Development State Grants	691,169	-	95,592	327,944	81,282	514,295	26%
211 Department of Community Investment (DCI)	3,500,678	315,196	2,307,630	2,169,662	223,408	969,640	72%
212 Dept of Community Investment Grants	9,617,968	197,245	2,077,707	2,179,724	3,224,840	4,315,422	55%
216 Police State Seizures	108,753	-	31,753	-	30,043	46,957	57%
217 Gift, Donation, Bequest	791,062	35,674	392,071	170,310	287,189	111,802	86%
218 Police Curfew Violations	1,000	-	-	623	-	1,000	0%
219 Unsafe Building	156,395	16,658	117,090	507,301	21,726	17,579	89%
220 Law Enforcement Continuing Education	395,377	15,054	153,361	303,766	32,487	209,529	47%
221 Rental Units Regulation	345,826	20,133	153,469	-	26,850	165,507	52%
227 Loss Recovery	200,000	3,474	130,370	37,311	69,630	-	100%
230 Code Enforcement Fund	4,167,695	352,121	2,875,788	-	71,275	1,220,633	71%
249 Public Safety LOIT	8,950,545	931,244	7,336,196	6,138,597	-	1,614,349	82%
251 Local Roads & Streets	5,797,965	274,282	3,189,858	3,139,618	1,981,919	626,189	89%
257 LOIT Special Distribution	164,087	523	48,222	655,555	115,864	-	100%
258 Human Rights Federal Grant	270,640	24,920	176,275	232,048	13,871	80,494	70%
264 COVID-19 Response	2,025,075	3,481,492	5,593,274	-	1,359,959	(4,928,158)	343%
265 Local Road & Bridge Grant	2,974,341	1,515,955	1,691,081	899,294	1,838,422	(555,162)	119%
266 MVH Restricted Fund	3,691,796	60,789	1,848,598	1,335,131	510,561	1,332,637	64%
273 Morris PAC / Palais Royale Marketing	30,816	-	832	5,439	9,984	20,000	35%
274 Morris PAC / Self-Promotion	115,000	-	1,100	956	-	113,900	1%
280 Police Block Grants	-	-	-	-	-	-	0%
289 HAZMAT	10,000	-	-	529	2,404	7,596	24%
291 Indiana River Rescue	95,082	-	17,353	31,271	2,326	75,403	21%
292 Police Grants	-	-	-	-	-	-	0%
294 Regional Police Academy	22,500	-	3,057	5,728	-	19,443	14%
295 COPS MORE Grant	523,301	-	285,026	83,788	56,747	181,528	65%
299 Police Federal Drug Enforcement	51,000	-	31,000	43,499	-	20,000	61%
404 County Option Income Tax	18,500,404	694,754	11,621,501	11,284,999	3,032,758	3,846,145	79%
408 Economic Development Income Tax	16,072,972	1,004,898	9,615,425	8,925,220	3,376,791	3,080,757	81%
410 Urban Development Action Grant	40,000	10,000	40,000	60,000	-	-	100%
655 Project ReLeaf	433,460	30,441	289,375	459,497	1,972	142,113	67%
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	7,587	74,044	84,042	-	74,956	50%
Total Special Revenue Funds	108,567,875	11,535,336	71,061,577	68,610,349	19,389,512	18,116,787	83%
Debt Service Fund							
312 2017 Parks Bond Debt Service	1,172,968	-	1,172,965	1,181,140	-	3	100%
350 2018 Fire Station #9 Bond Debt Service	341,231	-	341,231	321,706	-	-	100%
672 Century Center Energy Conservation Debt Svc	411,096	205,709	411,096	415,423	-	-	100%
752 South Bend Redevelopment Authority	2,865,613	-	2,831,863	2,826,863	-	33,750	99%
755 South Bend Building Corporation	2,630,085	1,250	2,628,835	2,630,394	-	1,250	100%
756 Smart Streets Debt Service	1,713,044	-	1,712,694	1,712,019	-	350	100%
757 2015 Parks Bond Debt Service	382,131	-	381,131	382,731	-	1,000	100%
760 Eddy Street Commons Debt Service	1,391,625	-	1,390,625	1,298,125	-	1,000	100%
Total Debt Service Funds	10,907,793	206,959	10,870,440	10,768,401	-	37,353	100%

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

	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget*
Capital Funds							
287	5,295,935	255,225	2,749,966	2,302,173	1,789,281	756,688	86%
401	30,000	-	14,353	67,122	-	15,647	48%
406	602,205	60,442	428,252	543,757	109,145	64,808	89%
407	430,000	27,603	215,104	28,000	480	214,416	50%
412	2,195,285	6,014	804,994	1,213,645	359,147	1,031,145	53%
416	559,983	-	101,871	48,652	336,968	121,144	78%
450	69,160	-	34,160	38,779	-	35,000	49%
451	89,311	-	89,311	3,136,534	-	-	100%
453	133,581	27,829	121,222	2,798,885	-	12,359	91%
471	8,569,760	542,446	2,876,879	3,914,120	5,194,892	497,990	94%
750	669,484	0	669,482	3,094,432	-	2	100%
759	3,048,122	1,120,518	3,328,966	3,517,636	-	(280,844)	109%
Total Capital Funds	21,692,826	2,040,078	11,434,560	20,703,735	7,789,912	2,468,355	89%
Enterprise Funds							
288	1,824,059	-	105,202	5,048,096	2,170	1,716,687	6%
600	2,005,428	144,776	1,276,985	3,697,418	39,094	689,349	66%
601	1,699,673	62,963	1,310,579	989,293	249,553	139,541	92%
610	6,091,520	585,997	5,380,153	4,846,027	255,906	455,460	93%
611	1,700,349	76,259	884,994	890,325	528,437	286,919	83%
620	23,491,243	1,747,520	17,409,632	16,982,339	835,690	5,245,921	78%
622	4,870,047	1,527	637,873	1,198,915	2,319,161	1,913,013	61%
624	20,000	487	15,251	28,144	-	4,749	76%
625	1,841,486	370	230,953	1,999,104	1,279,161	331,372	82%
626	20,000	-	-	9,582	-	20,000	0%
629	40,000	1,104	34,448	53,608	-	5,552	86%
640	742,355	25,791	652,782	494,366	43,497	46,076	94%
641	47,716,109	2,426,170	37,034,609	35,218,682	4,327,475	6,354,025	87%
642	14,115,020	-	3,442,853	4,305,917	7,952,022	2,720,146	81%
643	120,000	2,105	65,741	103,695	-	54,259	55%
649	14,028,820	-	1,048,666	923,098	6,368,812	6,611,342	53%
653	-	-	322,566	-	-	(322,566)	0%
654	25,000	223	5,728	-	-	19,272	23%
667	871,730	3,858	85,182	87,364	305,555	480,993	45%
670	5,035,901	291,565	2,184,176	3,734,696	46,801	2,804,925	44%
671	1,000,000	-	-	-	-	1,000,000	0%
Total Enterprise Funds	127,258,740	5,370,714	72,128,372	80,610,669	24,553,333	30,577,035	76%
Internal Service Funds							
222	13,637,170	788,347	6,154,692	10,816,538	5,912	7,476,566	45%
224	279,685	4,217	146,209	3,233,796	91,879	41,597	85%
226	5,122,081	109,077	3,473,387	3,233,796	776,831	871,863	83%
278	99,087	90	56,092	7,182	-	42,996	57%
279	9,617,560	726,988	6,774,802	6,823,119	1,854,565	988,193	90%
711	18,508,532	836,244	11,746,247	14,520,335	227,596	6,534,689	65%
713	55,000	35,999	142,072	32,824	-	(87,072)	258%
714	253,846	27,366	111,562	162,499	-	142,284	44%
Total Internal Service Funds	47,572,961	2,528,328	28,605,062	38,830,089	2,956,783	16,011,116	66%
Trust & Agency Funds							
701	4,799,311	344,758	3,522,037	3,721,862	-	1,277,274	73%
702	6,241,405	505,279	5,206,011	5,377,521	34	1,035,360	83%
Total Trust & Agency Funds	11,040,716	850,037	8,728,048	9,099,382	34	2,312,634	79%
Total City Controlled Funds	399,943,251	28,999,409	258,018,885	278,902,200	55,801,399	86,122,971	78%

City of South Bend
Monthly Fund Financials
Expenditure Summary
October 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)	39,608,223	3,746,142	21,054,804	18,391,234	5,170,768	13,382,651	66%
422	TIF - West Washington	1,005,665	18,800	149,676	939,928	249,292	606,698	40%
429	TIF - River East Development Area (NE Dev)	9,418,041	345,966	5,262,990	5,624,893	2,445,135	1,709,916	82%
430	TIF - Southside Development #1	7,027,306	37,560	206,057	1,827,301	667,863	6,153,386	12%
435	TIF - Douglas Road	186,425	-	96,143	15,600	15,108	75,175	60%
436	TIF - River East Residential (NE Res)	4,385,000	-	4,358,953	4,263,831	-	26,047	99%
	Total Tax Increment Financing Funds	61,630,660	4,148,468	31,128,622	31,062,787	8,548,165	21,953,873	64%
Redevelopment Funds								
433	Redevelopment General	1,421,350	-	550,000	353,001	187,835	683,515	52%
439	Certified Technology Park	752	-	-	624,194	-	752	0%
452	2018 TIF Park Bond Capital	4,092,364	32,733	1,433,904	5,368,607	2,300,073	358,388	91%
454	Airport Urban Enterprise Zone	50,000	-	-	-	-	50,000	0%
	Total Redevelopment Funds	5,564,466	32,733	1,983,904	6,345,801	2,487,907	1,092,655	80%
Debt Service Funds								
315	Airport 2003 Debt Reserve	20,000	394	12,323	19,532	-	7,677	62%
328	SBCDA 2003 Debt Reserve	40,000	660	20,602	32,654	-	19,398	52%
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
352	South Shore Double Tracking Debt Service	517,314	-	517,313	-	-	1	100%
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	0%
	Total Debt Service Funds	577,314	1,054	550,238	52,186	-	27,076	95%
	Total Redevelopment Commission Funds	67,772,440	4,182,255	33,662,763	37,460,774	11,036,072	23,073,605	66%
	Grand Total	467,715,691	33,181,664	291,681,648	316,362,974	66,837,471	109,196,576	77%

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

City of South Bend
Revenue by Type Report

Period Ending: October 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	-	-	-	-	-	26,301,327	2,099,068	-	-	-	-	-	28,400,395	50,565,864	56%
TIF Districts	-	102,701	-	-	-	12,598,223	3,150,931	-	-	-	-	-	15,851,854	26,916,461	59%
Sub Total	-	102,701	-	-	-	38,899,549	5,249,999	-	-	-	-	-	44,252,249	77,482,325	57%
Local Income Tax															
LIT Certified Shares	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	-	-	10,367,312	12,440,774	83%
LIT for Economic Development	988,824	988,824	988,824	988,824	988,824	988,824	1,105,176	1,005,446	1,005,446	1,024,862	-	-	10,073,874	12,098,890	83%
LIT for Public Safety	730,528	730,528	730,528	730,528	730,528	730,528	730,528	730,528	730,528	730,528	-	-	7,305,275	8,766,330	83%
LIT for Redevelopment	731	731	731	731	731	731	731	731	731	731	-	-	7,313	8,775	83%
LIT Additional - Supplemental Distrib	-	-	-	-	4,449,374	(890,915)	-	-	-	-	-	-	3,558,459	3,558,459	100%
Sub Total	2,756,814	2,756,814	2,756,814	2,756,814	7,206,188	1,865,899	2,873,165	2,773,436	2,773,436	2,792,852	-	-	31,312,232	36,873,228	85%
Total Taxes	2,756,814	2,859,515	2,756,814	2,756,814	7,206,188	40,765,448	8,123,164	2,773,436	2,773,436	2,792,852	-	-	75,564,480	114,355,553	66%
Intergovernmental Revenue															
St Joseph County (Remitted by)															
Auto Excise Tax	-	-	-	-	-	1,891,367	-	-	-	-	-	-	1,891,367	3,447,370	55%
Commercial Vehicle Tax	-	-	-	-	-	451,633	-	-	-	-	-	-	451,633	789,942	57%
Hotel Motel Tax	858,937	-	-	190,750	-	-	-	-	318,750	190,750	-	-	1,559,187	1,893,437	82%
Sub Total	858,937	-	-	190,750	-	2,343,000	-	-	318,750	190,750	-	-	3,902,187	6,130,749	64%
State Shared Revenue															
Liquor Excise Tax	39,287	-	-	-	-	21,599	-	-	-	-	-	-	60,885	80,000	76%
Liquor Gallonage Tax	61,914	-	-	57,367	-	-	62,672	-	-	63,998	-	-	245,951	245,951	100%
Cigarette Tax	-	-	-	-	-	136,354	-	-	-	-	-	-	136,354	306,642	44%
Gasoline Tax	492,927	477,174	544,164	533,667	-	853,039	407,497	243,501	514,143	526,056	-	-	4,592,168	5,621,962	82%
Wheel Tax	136,698	99,161	161,048	204,189	171,236	-	150,471	409,061	-	424,846	-	-	1,756,710	2,000,000	88%
Riverboat Gaming	-	-	-	-	-	-	-	400,612	-	198,415	-	-	599,027	599,029	100%
State Pension Subsidy	-	-	-	-	-	5,224,143	-	-	5,148,204	-	-	-	10,372,346	11,017,752	94%
Sub Total	730,825	576,335	705,212	795,223	171,236	6,235,134	620,640	1,053,173	5,662,347	1,213,316	-	-	17,763,440	19,871,336	89%
Grants															
Federal Grants	339,419	382,623	171,959	285,146	106,181	83,607	91,517	1,674,743	520,433	3,929,729	-	-	7,585,359	12,884,280	59%
State Grants	-	48,960	21,227	9,122	23,816	394,130	-	67,820	197,541	-	-	-	762,616	732,933	104%
Sub Total	339,419	431,584	193,186	294,268	129,997	477,737	91,517	1,742,563	717,974	3,929,729	-	-	8,347,975	13,617,213	61%
Other Intergovernmental															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	12,500	-	648,098	23,750	1,900	-	-	100	1,150	-	-	687,498	662,598	104%
Federal Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
State Seized Drug	-	-	-	-	-	-	-	-	-	4,144	-	-	4,144	30,000	14%
Sub Total	-	42,500	-	648,098	23,750	1,900	-	-	100	5,294	-	-	721,642	727,598	99%
Total Intergovernmental Revenue	1,929,181	1,050,418	898,398	1,928,339	324,983	9,057,771	712,157	2,795,736	6,699,171	5,339,089	-	-	30,735,244	40,346,896	76%
Licenses & Permits															
Business															
Business Licenses	25,398	26,516	18,111	6,848	3,569	3,057	5,403	2,753	3,763	2,470	-	-	97,886	106,323	92%
Taxi Cab Licensing	65	-	55	610	60	-	110	10	371	467	-	-	1,748	4,440	39%
Sub Total	25,463	26,516	18,166	7,458	3,629	3,057	5,513	2,763	4,134	2,937	-	-	99,634	110,763	90%
Nonbusiness															
Lawn Parking	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Engineering	5,090	20,062	34,060	1,425	425	2,415	40,335	21,045	5,090	12,020	-	-	141,967	127,000	112%
Right-of-Way Closures	50	200	325	150	50	25	(575)	25	-	-	-	-	250	3,000	8%
Fire Dept-Building Plan Review	1,455	2,991	1,341	238	779	1,173	1,298	2,402	3,263	1,879	-	-	16,819	24,000	70%
Building Department	87,661	83,680	108,095	75,453	95,457	131,321	130,347	149,985	123,993	125,817	-	-	1,111,808	1,772,550	63%
SBARC - Pet Licenses	2,320	3,580	3,090	810	2,095	2,530	3,345	3,425	3,070	2,560	-	-	26,825	31,200	86%
Sub Total	96,576	110,513	146,911	78,076	98,806	137,464	174,750	176,882	135,416	142,276	-	-	1,297,669	1,967,750	66%
Total Licenses & Permits	122,039	137,029	165,076	85,533	102,435	140,521	180,263	179,645	139,549	145,214	-	-	1,397,304	2,078,513	67%

City of South Bend
Revenue by Type Report

Period Ending: October 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	-	-	100	-	600	600	300	-	-	1,900	4,100	46%
Copies of Public Records	-	-	-	-	-	-	-	-	-	-	-	-	-	1,205	0%
Blueprints/Copies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Historic Preserv Certificate of Approval	100	60	180	280	180	220	360	200	340	220	-	-	2,140	2,000	107%
IT Services	73,046	38,750	-	-	-	-	-	-	-	-	-	-	111,796	111,796	100%
Sub Total	73,246	38,910	280	280	180	320	360	800	940	520	-	-	115,836	119,101	97%
Public Safety															
Accident Report Copies	7,303	6,040	5,632	1,298	6,089	8,950	8,775	6,836	8,366	8,052	-	-	67,341	82,652	81%
Gun Permit Applications	4,804	3,514	6,959	2,545	2,940	8,191	6,198	7,653	8,259	7,147	-	-	58,210	40,000	146%
Traffic Signal Maintenance	15,314	10,198	23,739	5,116	-	48,300	-	82,239	13,457	42,843	-	-	241,205	224,670	107%
ND Special Event Coverage	-	-	4,878	44,698	-	-	-	-	1,338	-	-	-	50,915	150,000	34%
Regional Academy Tuition	4,850	3,850	550	-	-	-	-	-	-	100	-	-	9,350	20,000	47%
River Rescue School Tuition	13,000	39,000	3,250	(3,250)	-	-	-	-	-	1,300	-	-	53,300	90,000	59%
Fire Training Center Tuition	-	-	-	-	-	-	-	-	750	300	-	-	1,050	50,000	2%
Emergency Medical Service	256,159	223,622	319,726	340,414	463,595	225,005	179,380	457,446	272,645	253,110	-	-	2,991,103	3,000,000	100%
Medicaid Reimbursements	-	-	-	-	-	-	-	575,470	-	-	-	-	575,470	1,018,470	57%
Neo Natal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Memorial Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
EMS for County	-	-	-	-	-	-	934,001	-	-	622,668	-	-	1,556,669	1,801,814	86%
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Crime Lab Services	-	-	363	563	-	-	313	2,050	1,275	1,394	-	-	5,956	5,000	119%
EMS Late Payment Interest	2,706	-	3,920	-	3,420	1,708	-	4,507	-	-	-	-	16,261	11,754	138%
Misc Revenue	-	-	71,436	-	-	-	-	-	-	8,316	-	-	79,751	71,936	111%
Sub Total	304,136	286,224	440,453	391,383	476,044	292,153	1,128,667	1,136,200	306,091	945,229	-	-	5,706,580	6,576,296	87%
Highways & Streets															
Sale of Signs/Materials	261	-	-	7,988	-	60	-	-	-	-	-	-	8,309	8,500	98%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Sub Total	261	-	-	7,988	-	60	-	-	-	-	-	-	8,309	11,500	72%
Culture & Recreation															
Morris Performing Arts Center	82,073	71,606	25,330	3	14,850	250	-	-	194,376	3,680	-	-	392,168	1,365,018	29%
Palais Royale Ballroom	23,900	15,696	10,347	-	700	6,860	-	1,103	273	561	-	-	59,441	245,272	24%
Parks & Recreation	282,751	187,373	102,857	8,107	103,685	410,949	422,390	400,768	304,992	255,315	-	-	2,479,186	3,037,084	82%
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Century Center	186,773	155,640	52,430	-	5,417	6,042	5,417	63,712	31,865	184,178	-	-	691,473	3,453,940	20%
Sub Total	575,497	430,315	190,964	8,110	124,652	424,100	427,807	465,583	531,507	443,734	-	-	3,622,268	8,131,314	45%
Health - Animal Care & Control															
Pet Impound Reclaim Fee	255	295	840	365	655	625	430	935	515	620	-	-	5,535	6,300	88%
Pet Adoption Fees	2,694	2,556	2,060	1,460	1,750	2,128	1,196	1,233	943	912	-	-	16,931	29,740	57%
Pick Up Fees	-	40	-	-	100	80	40	-	40	-	-	-	300	550	55%
Pet Micro Chipping	320	160	360	270	160	340	360	520	280	367	-	-	3,137	3,325	94%
Vet Expenses	410	195	265	355	130	295	210	435	155	266	-	-	2,716	2,225	122%
Pet Euthanasia	-	-	-	-	60	-	-	-	-	-	-	-	60	60	100%
Animal Surrenders	500	600	360	280	240	460	700	640	900	830	-	-	5,510	8,000	69%
Cremation	188	105	230	360	293	320	375	99	532	377	-	-	2,879	2,525	114%
Rabies Specimin Prep	-	-	-	60	150	90	30	120	30	30	-	-	510	525	97%
Sub Total	4,367	3,951	4,115	3,150	3,538	4,338	3,341	3,982	3,395	3,402	-	-	37,578	53,250	71%

City of South Bend
Revenue by Type Report

Period Ending: October 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	282,352	99,284	598,029	48,083	16,333	-	-	1,164,171	1,174,421	99%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	59,878	49,227	142,172	61,936	81,984	37,539	73,143	72,515	57,531	71,901	-	-	707,826	1,281,877	55%
Parking-Century Center	12,657	14,928	5,922	-	-	-	-	460	940	1,910	-	-	36,817	133,871	28%
Central Services-Internal Customers	575,890	505,683	591,578	521,394	475,611	513,037	560,310	580,500	613,057	537,143	-	-	5,474,204	7,691,569	71%
Central Services-External Customers	34,327	34,900	32,591	-	28,162	59,947	51,318	34,069	36,200	19,020	-	-	330,533	613,364	54%
Employee & Employer Assessments	1,354,095	1,346,625	1,339,723	1,341,067	1,334,880	1,354,509	1,341,159	1,335,868	1,355,479	1,340,362	-	-	13,443,765	16,253,859	83%
Sub Total	2,047,795	1,962,612	2,191,986	1,929,287	1,933,637	2,247,385	2,125,214	2,621,440	2,111,290	1,986,669	-	-	21,157,316	27,183,961	78%
Sanitation															
Trash Collection/Residential	370,818	370,369	369,898	370,830	372,215	375,005	375,910	376,586	376,636	377,535	-	-	3,735,801	4,600,500	81%
Trash Collection/Recycling	-	(2)	-	-	-	-	13	-	-	-	-	-	11	-	NA
Trash Collection/Commercial	8,002	8,083	8,041	7,988	7,965	8,007	8,051	8,207	8,227	8,196	-	-	80,767	90,000	90%
Trash Collection/Apt 2 Units	3,743	3,752	3,709	3,737	3,684	3,722	3,769	3,730	3,757	3,760	-	-	37,362	42,300	88%
Trash Collection/Apt 3 Units	1,740	1,626	1,646	1,605	1,626	1,656	1,743	1,608	1,685	1,653	-	-	16,588	21,100	79%
Trash Collection/Apt 4 Units	2,084	2,028	2,026	2,051	1,996	2,019	1,992	2,058	2,059	2,059	-	-	20,372	25,100	81%
Trash Collection/Seniors	27,738	27,747	27,768	27,646	27,646	26,997	27,142	27,134	27,044	27,055	-	-	273,916	362,000	76%
Trash Collection/Special Pickup	2,580	1,730	2,720	3,440	2,600	2,800	3,880	4,120	2,580	2,820	-	-	29,270	32,000	91%
Trash Collection/Yard Waste Pickup	246	142	60	40	-	-	-	-	30	-	-	-	518	250	207%
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	20,216	24,643	28,023	29,888	30,173	-	-	214,577	162,000	132%
Misc/Return Trip Customer Error	490	230	420	710	1,010	1,110	860	1,090	1,170	1,220	-	-	8,310	5,000	166%
Misc/Contamination Fee	30	-	-	-	-	150	60	80	50	110	-	-	480	500	96%
Misc/Tote Replacement Fee	550	250	150	500	400	500	400	500	500	700	-	-	4,450	4,000	111%
Misc/Trash Start Fee	4,090	3,770	4,030	4,430	3,270	4,180	4,110	4,110	5,120	4,710	-	-	41,820	3,500	1195%
Misc/Yard Waste Totes	(2)	-	70	31,012	32,374	33,540	34,334	34,804	34,972	35,256	-	-	236,360	240,000	98%
Sub Total	437,973	435,811	436,709	470,374	471,910	479,901	486,907	492,051	493,718	495,247	-	-	4,700,602	5,604,450	84%
Utilities - Water															
Metered Sales/Residential	640,195	632,757	624,053	648,405	624,755	702,263	877,148	853,658	851,699	752,002	-	-	7,206,934	8,218,425	88%
Metered Sales/Commercial	196,835	194,039	192,981	175,367	166,823	182,445	202,012	209,861	210,799	201,369	-	-	1,932,530	2,536,515	76%
Metered Sales/Industrial	34,248	36,538	36,493	30,643	29,126	37,105	38,994	36,377	37,730	35,893	-	-	353,147	485,540	73%
Metered Sales/Multi Family	109,572	104,030	103,249	102,859	102,058	107,159	106,233	108,531	114,069	116,412	-	-	1,074,171	1,275,551	84%
Bulk Sales/Olive St	58	116	319	990	406	377	174	899	580	348	-	-	4,267	10,000	43%
Metered Sales/Institution	10,799	10,711	12,602	10,808	10,229	10,068	11,121	12,464	11,790	11,766	-	-	112,358	131,355	86%
Public Fire Protection	211,805	211,948	211,501	212,024	212,226	214,403	217,059	220,519	220,923	220,997	-	-	2,153,406	2,553,185	84%
Private Fire Protection	40,282	40,383	39,765	40,230	40,123	40,083	45,554	49,709	49,763	49,721	-	-	435,613	412,005	106%
Sales to Public Authorities	31,123	33,400	33,182	28,971	27,516	35,364	46,158	50,447	46,612	39,379	-	-	372,151	282,805	132%
Irrigation Sales	(13)	363	-	465	62	182,968	333,220	378,352	365,725	289,661	-	-	1,550,803	1,354,840	114%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	187,000	0%
Other Water/Misc Service	40,977	44,131	28,924	19,140	16,712	24,269	17,133	19,546	35,694	31,632	-	-	278,158	665,000	42%
Backflow Prevention Insp.	9,675	19,100	13,300	8,125	-	16,150	20,725	20,200	27,100	10,275	-	-	144,650	156,500	92%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	-	-	13,498	16,200	83%
Revenue From Cut Off Fees	1,200	525	225	704	150	675	450	150	450	225	-	-	4,754	5,000	95%
Penalties (Forfeit Disc.)	9,060	5,101	5,532	750	(5)	50	4	-	-	-	-	-	20,492	88,000	23%
Water Leak Insurance	86,428	86,331	86,242	86,357	86,523	86,833	86,943	87,105	87,235	87,310	-	-	867,308	1,041,115	83%
System Development Fee	159,458	4,703	11,543	3,428	14,543	3,856	2,146	7,703	16,681	6,421	-	-	230,479	200,965	115%
Sub Total	1,583,051	1,425,526	1,401,261	1,370,616	1,332,597	1,645,416	2,006,423	2,056,869	2,078,198	1,854,762	-	-	16,754,720	19,620,001	85%

City of South Bend
Revenue by Type Report

Period Ending: October 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															
Utilities - Sewage															
Metered Sales/Residential	1,667,950	1,661,580	1,651,882	1,674,139	1,696,431	1,710,111	1,722,039	1,715,110	1,716,649	1,717,469	-	-	16,933,358	20,090,913	84%
Metered Sales/Commercial	561,885	604,549	600,579	532,260	506,000	495,382	557,145	591,009	587,005	627,342	-	-	5,663,157	7,433,770	76%
Metered Sales/Industrial	428,152	405,903	412,913	409,225	346,027	259,949	338,495	380,983	448,866	440,735	-	-	3,871,246	5,300,000	73%
Metered Sales/Multi Family	263,450	261,767	259,238	263,995	263,849	269,649	257,991	262,453	266,526	264,785	-	-	2,633,703	3,093,020	85%
Metered Sales/Institution	26,323	26,257	30,378	26,009	19,055	23,794	25,804	28,098	26,874	27,621	-	-	260,212	294,000	89%
Sales to Public Authority	76,739	81,234	82,247	71,558	65,286	73,861	89,643	99,261	98,938	89,837	-	-	828,604	1,103,480	75%
Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	198,515	0%
Whisl Meter/New Carlisle	27,502	28,446	30,880	25,605	27,193	21,104	23,090	15,944	21,385	24,315	-	-	245,463	250,875	98%
Penalties (Forfeit Disc.)	60,641	41,563	36,695	5,127	(24)	2,500	(28)	-	-	-	-	-	146,473	551,344	27%
Dumping Fees	1,496	630	-	3,159	3,378	420	1,155	2,748	3,798	2,870	-	-	19,653	22,116	89%
Organic Resources	2,558	26,590	2,087	14,497	4,862	7,084	6,636	7,205	5,458	6,636	-	-	83,613	61,000	137%
Laboratory Service Fees	-	-	-	-	1,000	-	-	-	240	240	-	-	1,480	1,500	99%
Discharge Permit Fees	500	1,000	-	-	-	-	700	-	-	-	-	-	2,200	5,500	40%
System Development Fee	387,468	11,336	30,915	7,057	3,286	11,355	5,172	18,568	38,148	17,538	-	-	530,841	459,698	115%
Sewer Repair Insurance	47,819	47,759	47,732	47,773	47,874	48,045	48,128	48,199	48,276	48,481	-	-	480,086	579,500	83%
Sewer Repair Deductible	7,127	6,576	6,726	7,743	7,427	9,756	7,467	7,401	8,400	8,767	-	-	77,391	65,605	118%
Misc Revenues	2,575	-	-	-	-	-	1,443	-	-	-	-	-	4,018	198,000	2%
Interfund Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	23,644	0%
Storm Water Fees	87,623	86,787	86,767	85,636	85,647	86,350	86,262	86,479	86,564	86,638	-	-	864,754	1,034,160	84%
Storm Water Fees/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	7,200	0%
Organic Resources-Mulch/Compost	1,738	605	1,954	300	11,643	9,712	9,590	6,584	4,910	7,812	-	-	54,848	53,000	103%
Clean Air/ReLeaf	37,177	37,133	37,085	37,129	37,210	37,394	37,454	37,553	35,366	37,520	-	-	371,022	451,610	82%
Clean Air/ReLeaf/Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Sub Total	3,688,722	3,329,716	3,318,078	3,211,211	3,126,143	3,066,465	3,218,183	3,307,596	3,397,402	3,408,606	-	-	33,072,122	41,278,450	80%
Total Charges for Services	8,715,047	7,913,066	7,983,845	7,392,400	7,468,700	8,160,139	9,396,902	10,084,522	8,922,541	9,138,169	-	-	85,175,331	108,578,323	78%

Fines, Forfeitures, & Fees

General															
Ordinance Violation	1,835	310	400	200	-	-	-	-	-	-	-	-	2,745	8,000	34%
Bad Checks Fines	-	-	60	-	-	30	-	10	10	-	-	-	110	725	15%
Credit Reports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Court Fees	1,429	-	-	-	-	-	-	667	-	1,382	-	-	3,478	10,000	35%
Plan Commission Application Fee	2,800	1,600	1,800	500	500	1,600	1,800	1,675	3,050	-	-	-	15,325	15,325	100%
Zoning Appeals Application Fee	1,250	1,625	1,675	600	-	850	975	1,150	900	250	-	-	9,275	10,000	93%
Zoning Admin Fees	50	1,000	1,250	600	400	1,000	1,100	1,300	1,600	1,700	-	-	10,000	10,000	100%
Zoning Admin Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Tax Abatement Admin Fees	-	-	-	-	-	2,375	250	-	-	1,701	-	-	4,326	2,625	165%
Test Filling Fees	-	-	-	-	-	-	-	300	150	200	-	-	650	-	NA
Econ Dev-CDBG Loan Late Fees	-	10	-	-	-	20	51	20	20	-	-	-	121	81	149%
Econ Develop-Job Target Penalty	354,660	-	-	-	-	-	-	-	-	-	-	-	354,660	354,660	100%
Sub Total	362,024	4,545	5,185	1,900	900	5,875	4,176	5,122	5,730	5,233	-	-	400,690	411,416	97%
Code Enforcement															
Vacant Bldg Registration	300	300	-	-	-	-	900	-	-	-	-	-	1,500	12,900	12%
Landlord Registration Fee	-	-	-	-	-	-	-	15	15	335	-	-	365	-	NA
Rental Unit Safety Fees	1,350	2,250	1,350	-	1,000	-	1,250	1,750	95,450	-	-	-	104,400	99,945	104%
Demolition & Boarding	759	1,387	19,189	328	1,745	268	1,899	3,117	1,909	3,661	-	-	34,262	98,960	35%
Collections	38	15	523	787	1,539	-	537	1,685	377	102	-	-	5,603	3,600	156%
Environmental Violations	11,488	4,939	9,514	4,335	10,537	17,271	29,923	24,385	19,252	17,625	-	-	149,270	132,045	113%
Ordinance Violation	4,403	4,615	1,330	1,000	750	1,500	3,863	2,993	2,500	1,682	-	-	24,636	48,608	51%
Animal Ordinance Violation	200	-	50	-	10,375	35,200	44,279	27,139	40,374	36,195	-	-	193,812	-	NA
Forfeitures-Civil Penalties	2,093	14,410	4,121	-	5,538	500	28,169	4,438	2,063	3,517	-	-	64,847	119,117	54%
Sub Total	20,631	27,915	36,078	6,450	31,483	54,739	110,819	65,521	161,940	63,118	-	-	578,694	515,175	112%

City of South Bend
Revenue by Type Report

Period Ending: October 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	970	3,712	5,221	4,315	8,223	-	-	29,149	61,880	47%
Public Safety															
False Alarms Fine	13,618	7,879	4,926	6,028	6,894	5,368	5,349	4,788	6,099	6,304	-	-	67,252	100,000	67%
Noise Ordinance	38	-	20	-	-	-	1,111	5,933	238	1,723	-	-	9,063	4,900	185%
Curfew Violation	-	-	-	-	-	200	-	298	269	-	-	-	768	480	160%
Impound Towing Fees	587	504	896	369	530	590	753	510	660	510	-	-	5,909	10,000	59%
Sub Total	14,243	8,383	5,842	6,396	7,424	6,158	7,213	11,529	7,267	8,538	-	-	82,991	115,380	72%
Total Fines, Forfeitures, & Fees	399,020	42,968	48,365	15,486	40,267	67,742	125,920	87,393	179,251	85,112	-	-	1,091,525	1,103,851	99%
Other Income															
Miscellaneous Revenue															
Miscellaneous Revenue	12,880	40,636	76,145	261,693	3,471	49,387	171,014	(35,836)	18,792	64,906	-	-	663,089	997,561	66%
Sale of Scrap Metal	5,723	1,175	195	809	2,482	345	328	310	1,560	1,852	-	-	14,778	29,442	50%
Bond Interest Rebate	-	-	-	49,487	-	-	-	-	-	-	-	-	49,487	95,720	52%
Bosch Principal Income	17,085	-	-	-	-	17,408	-	17,473	-	17,148	-	-	69,113	69,632	99%
Bosch Interest Income IDFA	917	-	-	-	-	595	-	530	-	855	-	-	2,897	2,379	122%
CDBG Loans/Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
CDBG Loans/Interest on Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
CDBG Loans/Invest Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Origination Fees	-	-	-	-	-	-	-	10,501	-	-	-	-	10,501	-	NA
Loan Servicing Fees	-	-	-	-	-	-	-	9,500	2,913	1,463	-	-	13,876	30,000	46%
Sub Total	36,606	41,811	76,340	311,989	5,953	67,735	171,341	2,478	23,266	86,223	-	-	823,742	1,224,734	67%
Bank Account Interest	(645,793)	359,545	523,865	364,147	264,956	236,320	431,401	130,946	191,485	407,889	-	-	2,264,759	3,829,525	59%
Rental of Property	12,678	-	5,416	-	-	113	22,781	543	22,577	64,550	-	-	128,658	114,144	113%
Donations	708,412	40,057	4,926	404,319	358,088	1,126	501,841	502,963	1,902,884	6,173	-	-	4,430,788	4,767,550	93%
3rd Party Revenue															
Cable TV Franchise Fees	-	171,894	-	-	171,245	-	-	165,060	-	-	-	-	508,199	720,000	71%
AT&T Franchise Fees	45,930	-	43,499	43,844	-	-	-	42,869	-	40,984	-	-	217,127	217,127	100%
Sub Total	45,930	171,894	43,499	43,844	171,245	-	-	207,929	43,844	40,984	-	-	725,325	937,127	77%
Total Other Income	157,833	613,306	654,046	1,124,299	800,241	305,293	1,127,364	844,859	2,140,212	605,820	-	-	8,373,272	10,873,080	77%
Reimbursements															
Outside															
Miscellaneous Reimbursements	49,280	(15,324)	482,725	39,039	41,267	(246,797)	(110,802)	1,258	36,562	103,388	-	-	380,596	223,590	170%
Insurance Claim	1,130,210	-	-	-	-	-	708	-	-	-	-	-	1,130,918	1,170,918	97%
IT Services	8,391	1,598	3,049	3,498	2,697	4,052	2,724	3,698	2,724	2,724	-	-	35,156	32,690	108%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	6,800	0%
Lamppost Program	-	-	-	-	-	-	5,950	3,600	-	-	-	-	9,550	9,550	100%
Office Depot Rebate	-	-	-	-	-	-	5,052	-	-	-	-	-	5,052	5,052	100%
Energy Rebates	-	-	166,713	-	-	-	-	-	9,455	-	-	-	176,168	168,619	104%
Repair Reimbursement	228	392	2,607	5,604	1,862	984	1,948	75	-	-	-	-	13,700	13,598	101%
Salary/Overtime Reimb	4,533	5,694	270,961	-	15,479	4,388	34,746	48,359	198,359	5,956	-	-	588,474	387,000	152%
Diesel Tax Rebate	3,384	-	7,921	3,267	-	3,511	-	7,276	4,604	4,100	-	-	34,061	50,000	68%
Pharmacy Rebates	-	88,768	-	-	-	-	-	147,305	-	-	-	-	236,073	375,000	63%
Beck's Lake Reimbursement	-	20,820	-	-	-	26,956	-	-	2,258	-	-	-	50,034	47,777	105%
EPA Professional Services	275,000	-	-	-	-	-	-	-	-	-	-	-	275,000	275,000	100%
Sub Total	1,471,025	101,946	933,975	51,408	61,305	(206,906)	(59,674)	211,572	253,961	116,168	-	-	2,934,780	2,765,594	106%

City of South Bend
Revenue by Type Report

Period Ending: October 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
Departmental															
Misc Reimbursements	-	-	-	-	-	-	-	1,056	-	-	-	-	1,056	1,056	100%
Electric Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	4,240,365	0%
Natural Gas Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	629,885	0%
Sewer Cut/Repair for Water Works	-	-	-	-	-	-	-	-	-	-	-	-	-	45,642	0%
Sub Total	-	-	-	-	-	-	-	1,056	-	-	-	-	1,056	4,916,948	0%
Total Reimbursements	1,471,025	101,946	933,975	51,408	61,305	(206,906)	(59,674)	212,628	253,961	116,168	-	-	2,935,836	7,682,542	38%
Other Sources															
Sale of Assets															
Sale of Capital Assets	-	-	-	-	-	-	-	-	114,517	-	-	-	114,517	109,081	105%
Sale of Non-Capital Assets	-	-	-	-	-	-	-	-	28,584	-	-	-	28,584	28,585	100%
Sale of Property	6	-	20,000	-	-	4,993	-	82,992	-	-	-	-	107,992	5,000	2160%
Other Damage Reimbursement	-	-	3,560	-	-	-	-	-	5,950	-	-	-	9,510	3,560	267%
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	605	-	-	-	-	-	-	-	-	605	10,000	6%
Sub Total	6	-	23,560	605	-	4,993	-	82,992	149,051	-	-	-	261,208	156,226	167%
Interfund Transfers & Fixed Cost Allocations															
Interfund Transfers In	6,012,801	9,629,319	2,312,934	1,839,924	9,673,675	1,564,044	6,651,125	2,806,363	1,927,827	4,933,310	-	-	47,351,322	54,519,789	87%
PILOT	518,478	518,483	518,483	518,483	518,483	518,483	518,483	518,483	518,483	518,483	-	-	5,184,825	6,221,791	83%
Administration Cost Allocation	585,785	585,802	585,802	585,802	585,802	585,802	585,802	585,802	585,802	585,802	-	-	5,858,003	7,029,607	83%
IT Cost Allocation	554,735	554,745	554,745	554,745	554,745	554,745	554,745	554,745	554,745	554,745	-	-	5,547,440	6,656,930	83%
Liability Insurance Allocation	242,853	242,877	242,877	242,877	242,877	242,877	242,877	242,877	242,877	242,877	-	-	2,428,746	2,914,500	83%
Payroll Cost Allocation	208,369	208,391	208,391	208,391	201,980	201,980	221,213	208,391	248,509	208,391	-	-	2,124,006	2,540,788	84%
Facilities Management Allocation	10,163	10,180	10,180	10,180	10,180	10,180	10,180	10,180	10,180	10,180	-	-	101,783	122,143	83%
Utility Customer Service Mgmt Allocatio	141,404	141,398	141,398	141,398	141,398	141,398	141,398	141,398	141,398	141,398	-	-	1,413,986	1,696,782	83%
Sub Total	8,274,588	11,891,195	4,574,810	4,101,800	11,929,140	3,819,509	8,925,823	5,068,239	4,229,821	7,195,186	-	-	70,010,111	81,702,330	86%
Issuance of Debt															
Capital Lease Proceeds	-	-	-	-	-	-	-	6,156,108	-	-	-	-	6,156,108	6,156,108	100%
Bond Proceeds	-	-	-	-	-	-	-	48,300	4,781,700	4,225,000	-	-	9,055,000	9,055,000	100%
Premium on Bonds	-	-	-	-	-	-	-	-	913,815	120,059	-	-	1,033,874	1,033,874	100%
Sub Total	-	-	-	-	-	-	-	6,204,408	5,695,515	4,345,059	-	-	16,244,982	16,244,982	100%
Refunds															
Refunds	-	-	-	-	347	458	-	16,707	1,387	3,133	-	-	22,032	15,390	143%
Specific Stop Loss	1,195	-	-	-	-	-	-	-	-	-	-	-	1,195	10,000	12%
Sub Total	1,195	-	-	-	347	458	-	16,707	1,387	3,133	-	-	23,227	25,390	91%
Other															
Sale of Property Held for Resale	-	-	-	-	-	-	-	85,000	-	1,244	-	-	86,244	-	NA
Interfund Loan - Principal Income	10,000	202,535	-	10,000	-	-	10,000	306,848	-	10,000	-	-	549,383	549,383	100%
Interfund Loan - Interest Income	-	44,129	-	-	-	-	-	39,816	-	-	-	-	83,945	83,945	100%
Other Loan - Principal Income	3,795	761	609	1,101	243	446	1,409	417	317	118	-	-	9,216	10,000	92%
Sub Total	13,795	247,425	609	11,101	243	446	11,409	432,081	317	11,362	-	-	728,788	643,328	113%
Total Other Sources	8,289,585	12,138,620	4,598,978	4,113,506	11,929,730	3,825,406	8,937,232	11,804,428	10,076,091	11,554,740	-	-	87,268,316	98,772,256	88%
Revenue Total	23,840,544	24,856,869	18,039,498	17,467,785	27,933,849	62,115,413	28,543,328	28,782,647	31,184,212	29,777,163	-	-	292,541,308	383,791,014	76%

City of South Bend
Expenditures by Activity

Period Ending: October 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	84,147	70,760	76,624	68,390	101,885	-	-	904,874	1,117,529	81%
Community Initiatives	101	-	8,352	14,288	14,500	20,680	79,500	19,308	14,500	79,500	20,680	-	-	271,311	703,488	39%
Clerk	101	36,422	41,812	35,313	31,320	46,475	35,523	37,103	39,914	40,579	53,508	-	-	397,969	571,490	70%
Common Council	101	27,570	50,454	28,108	33,942	32,382	42,239	32,396	49,060	38,183	56,849	-	-	391,183	730,055	54%
General City	101	-	-	43,000	1,921	-	-	-	-	-	(80)	-	-	44,841	43,000	104%
Controller' Office	101	172,550	183,986	178,510	167,264	226,374	180,059	162,027	168,184	194,653	242,842	-	-	1,876,447	2,278,109	82%
Human Resources	101	46,905	47,188	47,232	47,709	64,695	47,181	47,565	54,820	58,436	52,201	-	-	513,931	617,286	83%
Diversity & Inclusion	101	1,573	9,651	10,922	17,740	31,011	21,623	23,932	24,907	33,311	35,835	-	-	210,506	508,776	41%
Legal	101	90,519	92,286	92,766	92,026	135,830	110,729	107,969	109,561	98,860	146,293	-	-	1,076,839	1,405,880	77%
Sub Total		560,194	492,967	537,075	472,490	663,619	601,002	501,059	537,571	611,913	710,012	-	-	5,687,901	7,975,613	71%
Public Works																
Engineering	101	226,006	225,942	201,511	204,343	272,441	231,390	290,344	229,211	220,727	307,624	-	-	2,409,538	3,405,513	71%
Streets	101	-	-	500,000	-	-	-	-	-	-	(500,000)	-	-	-	500,000	0%
Office of Sustainability	101	33,299	14,660	21,202	12,900	37,555	10,856	20,478	27,907	14,154	14,228	-	-	207,240	479,036	43%
AmeriCorps Grant Program	101	32,301	27,720	24,615	23,459	33,178	22,309	23,687	20,555	18,389	25,668	-	-	251,882	453,453	56%
Sub Total		291,606	268,322	747,328	240,702	343,174	264,554	334,510	277,673	253,270	(152,480)	-	-	2,868,660	4,838,002	59%
Public Safety																
Police	101	2,145,864	2,331,503	2,129,607	2,041,967	2,759,363	2,141,622	2,213,121	2,184,949	2,175,221	2,821,656	-	-	22,944,873	30,302,621	76%
Crime Lab	101	41,404	40,329	42,146	44,017	61,096	44,050	42,479	42,136	44,004	62,204	-	-	463,866	631,268	73%
Fire	101	2,092,008	1,983,381	1,945,732	1,829,009	2,496,699	2,015,961	2,038,988	2,083,580	2,075,057	2,871,909	-	-	21,432,324	25,950,280	83%
EMS	101	35,607	66,320	48,207	35,930	31,609	40,285	62,409	48,234	38,693	49,280	-	-	456,574	826,718	55%
Fire Training Center	101	1,489	3,519	805	1,664	275	3,821	8,930	5,894	544	942	-	-	27,884	157,535	18%
Sub Total		4,316,372	4,425,053	4,166,498	3,952,587	5,349,041	4,245,740	4,365,928	4,364,793	4,333,518	5,805,991	-	-	45,325,521	57,868,422	78%
Arts & Culture																
Morris PAC	101	94,049	91,241	254,375	88,137	81,133	51,157	67,004	45,160	50,497	66,756	-	-	889,509	1,503,719	59%
Palais Royale	101	23,098	22,312	19,844	35,685	20,345	13,242	18,734	19,150	8,189	13,140	-	-	193,738	400,782	48%
Sub Total		117,147	113,553	274,219	123,822	101,478	64,400	85,738	64,310	58,685	79,896	-	-	1,083,247	1,904,501	57%
Human Rights																
Human Rights	101	20,302	22,305	21,531	20,295	22,924	30,702	20,499	21,951	20,449	24,539	-	-	225,497	315,802	71%
Sub Total		20,302	22,305	21,531	20,295	22,924	30,702	20,499	21,951	20,449	24,539	-	-	225,497	315,802	71%
Total General Fund		5,305,622	5,322,199	5,746,652	4,809,896	6,480,236	5,206,397	5,307,733	5,266,298	5,277,836	6,467,957	-	-	55,190,826	72,902,340	76%
Venues, Parks & Arts																
Parks & Recreation																
Park Administration	201	120,427	125,827	118,951	118,312	139,201	130,146	125,709	119,789	119,373	141,476	-	-	1,259,210	1,514,548	83%
Park Maintenance	201	674,529	480,987	574,864	579,589	584,527	579,552	641,872	588,394	492,046	725,379	-	-	5,921,738	7,078,436	84%
Golf Courses	201	65,738	81,806	134,279	71,160	194,931	144,559	167,703	150,374	153,306	156,115	-	-	1,319,969	1,551,873	85%
Recreation	201	268,100	206,486	227,179	159,384	293,735	201,281	269,125	285,057	198,013	233,279	-	-	2,341,639	3,185,143	74%
Marketing & Events	201	63,031	77,576	85,530	64,398	100,888	58,018	62,165	72,849	69,999	92,552	-	-	747,006	1,147,387	65%
Park Projects & Capital	201	492,148	170,938	115,484	9,954	29,849	7,500	-	5,063	201,531	-	-	-	1,032,467	1,318,120	78%
Potawatomi Zoo	201	350,000	-	-	-	350,000	-	-	-	-	-	-	-	700,000	700,000	100%
Park Debt	201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Morris Palais Marketing	273	-	-	-	-	-	832	-	-	-	-	-	-	832	30,816	3%
Morris PAC Self-Promotion	274	-	-	-	-	-	-	-	1,100	-	-	-	-	1,100	115,000	1%
Coveleski Stadium Capital	401	-	-	12,990	-	1,363	-	-	-	-	-	-	-	14,353	30,000	48%
Morris PAC Improvement	416	81,282	9,189	-	-	-	11,400	-	-	-	-	-	-	101,871	559,983	18%
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	1,133,288	1,266,573	1,222,625	1,234,268	1,348,800	-	-	13,474,346	17,320,466	78%

City of South Bend
Expenditures by Activity

Period Ending: October 31, 2020

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	373	373	4,826	4,826	4,826	-	-	67,748	82,470	82%
Parking General Operations	601	-	-	-	-	-	-	-	-	40,118	-	-	-	40,118	40,118	100%
Main Street Garage	601	39,674	15,054	20,949	15,427	3,161	38,671	155,113	15,389	151,425	17,247	-	-	472,109	712,059	66%
Leighton Plaza Garage	601	191,290	17,566	27,044	20,772	3,642	51,907	66,721	18,903	453	42,267	-	-	440,565	506,533	87%
Wayne Street Garage	601	126,664	16,076	13,447	10,528	2,219	22,618	25,139	15,552	52,757	(2,088)	-	-	282,912	347,493	81%
Eddy St Commons Garage	601	1,499	390	(0)	788	-	-	2,191	806	742	711	-	-	7,126	11,000	65%
Sub Total		368,273	51,742	98,423	50,880	9,395	113,569	249,536	55,476	250,322	62,963	-	-	1,310,579	1,699,673	77%
Century Center																
Century Center Operations	670	318,926	305,738	253,129	247,198	159,130	118,661	154,562	143,830	191,436	291,565	-	-	2,184,176	5,035,901	43%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	0%
Century Center Energy Saving	672	-	-	-	205,388	-	-	-	-	-	205,709	-	-	411,096	411,096	100%
Sub Total		318,926	305,738	253,129	452,586	159,130	118,661	154,562	143,830	191,436	497,274	-	-	2,595,272	6,446,997	40%
Total Venues, Parks & Arts		2,836,613	1,510,289	1,620,828	1,506,262	1,863,020	1,365,518	1,670,672	1,421,931	1,676,026	1,909,037	-	-	17,380,196	25,467,136	68%

Public Safety																
Police Department																
Police Seizures	216	-	-	31,753	-	-	-	-	-	-	-	-	-	31,753	108,753	29%
Curfew Violations	218	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Law Enforcement Education	220	39,505	15,892	16,659	5,394	855	22,503	5,611	24,030	7,858	15,054	-	-	153,361	395,377	39%
Public Safety LOIT - Police	249	367,320	364,899	382,289	323,519	462,281	363,609	337,196	340,458	347,439	474,560	-	-	3,763,570	4,619,658	81%
Police Take Home Vehicle	278	-	683	54,724	315	-	-	-	250	30	90	-	-	56,092	99,087	57%
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	300	300	47,292	-	-	-	-	285,026	523,301	54%
Drug Enforcement	299	-	-	-	-	-	-	31,000	-	-	-	-	-	31,000	51,000	61%
K-9 Unit	705	-	-	-	-	-	-	-	-	-	-	-	-	-	2,020	0%
Sub Total		552,025	390,880	490,281	330,158	542,935	386,413	374,107	412,030	355,327	489,704	-	-	4,323,860	5,822,696	74%
Fire Department																
Public Safety LOIT - Fire	249	316,331	312,364	326,929	325,533	466,081	344,881	343,004	345,288	335,530	456,685	-	-	3,572,625	4,330,887	82%
Fire Department Capital	287	405,741	78,336	118,698	-	567,850	484,530	713,735	125,851	-	255,225	-	-	2,749,966	5,295,935	52%
EMS Operating Fund	288	12,128	26,828	(480)	54,622	-	12,105	-	-	-	-	-	-	105,202	1,824,059	6%
Hazmat	289	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
River Rescue	291	446	4,201	4,042	3,748	2,017	-	-	(2,287)	5,186	-	-	-	17,353	95,082	18%
Sub Total		734,646	421,728	449,188	383,903	1,035,949	841,516	1,056,739	468,851	340,715	711,910	-	-	6,445,147	11,555,963	56%
Total Public Safety		1,286,671	812,608	939,470	714,062	1,578,884	1,227,929	1,430,846	880,881	696,042	1,201,614	-	-	10,769,006	17,378,659	62%

Public Works																
Streets																
Motor Vehicle Highway	202	884,407	704,175	683,676	557,610	776,699	583,161	901,898	223,935	785,291	1,183,692	-	-	7,284,546	11,282,977	65%
Local Roads & Streets	251	22,964	56,996	11,347	24,270	363,533	254,701	192,684	1,337,064	652,018	274,282	-	-	3,189,858	5,797,965	55%
LOIT 2016 Special Distribution	257	32,338	6,681	-	-	7,140	-	-	1,540	-	523	-	-	48,222	164,087	29%
Local Road & Bridge Grant	265	80,354	-	15,047	-	-	-	-	79,725	-	1,515,955	-	-	1,691,081	2,974,341	57%
MVH Restricted Fund	266	5,161	17	18,970	25,197	16,284	198,559	439,342	537,904	546,373	60,789	-	-	1,848,598	3,691,796	50%
Major Moves	412	11,933	743	627,146	5,696	23,186	4,203	18,102	103,083	4,889	6,014	-	-	804,994	2,195,285	37%
Project ReLeaf	655	28,761	28,704	28,678	28,673	29,071	28,712	28,781	28,756	28,798	30,441	-	-	289,375	433,460	67%
Sub Total		1,065,919	797,316	1,384,863	641,447	1,215,913	1,069,335	1,580,808	2,312,007	2,017,369	3,071,697	-	-	15,156,673	26,539,911	57%
Solid Waste																
Solid Waste Operations	610	565,035	528,183	420,520	276,632	662,038	402,773	837,012	615,624	486,338	585,997	-	-	5,380,153	6,091,520	88%
Solid Waste Capital	611	185,051	147,686	-	102,029	146,921	1,782	77,662	147,604	-	76,259	-	-	884,994	1,700,349	52%
Sub Total		750,086	675,869	420,520	378,661	808,958	404,555	914,674	763,228	486,338	662,256	-	-	6,265,147	7,791,869	80%

City of South Bend
Expenditures by Activity

Period Ending: October 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	1,288,733	2,002,916	1,828,917	1,837,397	1,747,520	-	-	17,409,632	23,491,243	74%
Water Works Capital	622	29,304	56,473	164,318	192	143,899	14,750	-	174,212	53,198	1,527	-	-	637,873	4,870,047	13%
Water Works Deposit	624	2,189	1,725	2,657	1,886	1,422	1,260	2,060	630	935	487	-	-	15,251	20,000	76%
Water Works Sinking (Debt Service)	625	2,868	906	894	840	745	221,749	1,067	877	637	370	-	-	230,953	1,841,486	13%
Water Works Bond Reserve	626	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
Water Works Reserve Oper & Maint	629	4,934	3,895	6,027	4,272	3,219	2,842	4,617	1,420	2,119	1,104	-	-	34,448	40,000	86%
Sub Total		1,772,440	1,872,306	1,835,166	1,520,875	2,136,029	1,529,332	2,010,660	2,006,057	1,894,285	1,751,008	-	-	18,328,157	30,282,776	61%
Wastewater/Sewer/Organic Resources																
Sewer Repair Insurance	640	72,887	61,517	42,251	56,429	68,853	20,880	213,205	53,636	37,333	25,791	-	-	652,782	742,355	88%
Sewer Division	641	471,391	413,031	413,550	369,127	435,823	579,110	412,550	415,578	670,515	770,311	-	-	4,950,985	9,361,910	53%
Concrete Crew	641	35,932	40,443	39,640	33,427	32,031	24,921	28,863	34,250	33,769	41,365	-	-	344,642	535,869	64%
Wastewater Operations	641	1,348,178	9,469,265	1,495,167	1,264,718	9,131,874	1,587,995	1,630,923	1,506,558	1,420,777	1,519,020	-	-	30,374,474	36,134,401	84%
Organic Resources	641	245,161	147,296	96,946	69,813	126,570	140,298	218,943	131,341	92,666	95,474	-	-	1,364,509	1,683,929	81%
Sewage Works Capital	642	361,864	9,094	1,588,512	36,573	15,705	330,979	35,926	765,420	298,779	-	-	-	3,442,853	14,115,020	24%
Sewage Works Reserve Oper & Maint	643	9,459	7,459	11,486	8,141	6,134	5,415	8,799	2,705	4,038	2,105	-	-	65,741	120,000	55%
Sewage Works Sinking (Debt Service)	649	1,100	550	-	750	851,995	-	-	-	194,271	-	-	-	1,048,666	14,028,820	7%
Sewage Works Debt Service Reserve	653	-	-	-	-	-	-	-	-	322,566	-	-	-	322,566	-	NA
Sewage Works Customer Deposit	654	685	567	919	687	541	513	904	277	412	223	-	-	5,728	25,000	23%
Sub Total		2,546,657	10,149,223	3,688,471	1,839,666	10,669,525	2,690,112	2,550,112	2,909,765	3,075,125	2,454,289	-	-	42,572,945	76,747,304	55%
Storm Water Fees																
Storm Sewer Fund	667	19,426	4,000	-	-	-	4,286	289	767	52,556	3,858	-	-	85,182	871,730	10%
Sub Total		19,426	4,000	-	-	-	4,286	289	767	52,556	3,858	-	-	85,182	871,730	10%
Total Public Works		6,154,528	13,498,714	7,329,020	4,380,649	14,830,426	5,697,621	7,056,543	7,991,823	7,525,672	7,943,108	-	-	82,408,104	142,233,590	58%
Department of Community Investment																
Studebaker/Oliver Revitalizing Grant	209	23,029	12,654	107,835	5,475	6,832	3,898	54,512	15,107	18,211	10,402	-	-	257,954	873,464	30%
State Grant	210	4,882	9,764	18,003	-	14,645	19,955	-	5,459	22,884	-	-	-	95,592	691,169	14%
DCI Operating	211	235,920	232,372	214,865	194,397	316,841	203,208	198,771	197,342	198,720	315,196	-	-	2,307,630	3,500,678	66%
DCI Grants	212	271,478	174,307	149,054	63,614	118,831	169,727	50,786	670,198	212,466	197,245	-	-	2,077,707	9,617,968	22%
UDAG	410	10,000	-	-	10,000	-	-	10,000	-	-	10,000	-	-	40,000	40,000	100%
Total Dept of Community Investment		545,309	429,096	489,756	273,486	457,149	396,788	314,069	888,106	452,282	532,843	-	-	4,778,883	14,723,279	32%
Code Enforcement																
Unsafe Building	219	17,951	12,908	3,583	1,804	37,015	1,810	20,951	1,960	2,450	16,658	-	-	117,090	156,395	75%
Rental Units Regulation	221	14,675	10,902	14,595	14,880	20,723	14,880	14,880	14,880	15,097	20,133	-	-	155,644	348,002	45%
Neighborhood Code Enforcement	230	168,615	158,787	149,833	143,617	189,116	149,899	213,800	176,598	173,590	219,240	-	-	1,743,096	2,864,409	61%
Animal Care & Control	230	34,570	26,423	37,079	43,141	32,688	45,771	31,712	32,173	42,960	45,743	-	-	372,261	582,064	64%
NEAT Crew	230	87,447	81,266	72,413	63,702	75,130	70,445	93,349	81,153	70,929	87,138	-	-	782,970	989,589	79%
Total Code Enforcement		323,259	290,286	277,502	267,144	354,672	282,805	374,692	306,764	305,025	388,912	-	-	3,171,061	4,940,459	64%
Building Department																
Building Dept Operations	600	137,003	117,302	117,140	114,913	154,291	113,791	130,767	110,795	111,493	144,776	-	-	1,252,271	1,734,885	72%
Total Building Department		137,003	117,302	117,140	114,913	154,291	113,791	130,767	110,795	111,493	144,776	-	-	1,252,271	1,734,885	72%
Liability Insurance																
Safety & Risk Management	226	15,303	14,402	14,729	14,924	18,290	18,806	6,504	12,833	8,321	10,759	-	-	134,871	213,267	63%
Business Insurance	226	42,618	-	24,043	-	-	24,043	646,667	24,043	-	-	-	-	761,414	815,000	93%
Liability Insurance	226	116,320	71,358	56,621	59,979	4,711	103,577	26,810	31,650	67,680	27,905	-	-	566,611	2,096,092	27%
Workers Compensation	226	349,508	132,252	80,035	72,527	37,889	86,214	189,072	50,180	32,103	69,905	-	-	1,099,685	1,029,095	107%
Catastrophic Events	226	-	1,559	-	-	-	-	740,000	168,740	-	508	-	-	910,806	968,627	94%
Total Liability Insurance		523,750	219,570	175,428	147,431	60,890	232,640	1,609,054	287,445	108,104	109,077	-	-	3,473,387	5,122,081	68%

City of South Bend
Expenditures by Activity

Period Ending: October 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	524,730	626,688	580,372	671,389	733,307	-	-	5,715,830	8,017,413	71%
Central Stores	222	26	-	-	-	-	-	-	-	-	-	-	-	26	26	99%
Print Shop	222	2,863	835	1,855	-	1,670	835	835	835	835	835	-	-	11,396	13,581	84%
Radio Shop	222	14,381	17,817	14,218	13,958	26,765	19,353	19,284	19,188	18,904	27,404	-	-	191,272	276,224	69%
Building Maintenance	222	15,913	14,821	14,050	14,674	20,051	14,838	14,350	13,640	13,512	15,162	-	-	151,011	213,243	71%
Facilities Management	222	9,015	7,154	4,840	6,710	11,868	8,480	8,480	8,490	8,480	11,640	-	-	85,157	122,143	70%
Electric & Gas Utilities	222	-	86,925	2,450	(89,374)	-	-	-	-	-	-	-	-	-	4,994,540	0%
Central Services Capital	224	86,325	-	5,501	-	-	-	50,167	-	-	4,217	-	-	146,209	279,685	52%
Total Central Services		674,232	697,895	588,669	420,597	503,258	568,236	719,804	622,525	713,120	792,564	-	-	6,300,901	13,916,855	45%
Capital & Debt Service Funds																
2017 Park Bond Debt Service	312	576,833	-	-	-	-	-	596,133	-	-	-	-	-	1,172,965	1,172,968	100%
2018 Fire Station #9 Debt Service	350	173,866	-	-	-	-	-	167,366	-	-	-	-	-	341,231	341,231	100%
COIT	404	1,716,508	1,824,676	759,880	818,341	830,519	1,249,441	1,602,310	1,491,923	633,149	694,754	-	-	11,621,501	18,500,404	63%
Cumulative Capital Development	406	82,580	26,958	5,705	-	93,258	-	132,350	26,958	-	60,442	-	-	428,252	602,205	71%
Cumulative Capital Improvement	407	20,837	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	27,603	-	-	215,104	430,000	50%
EDIT	408	921,977	1,172,714	1,330,750	859,453	1,149,512	830,810	523,144	1,212,932	609,234	1,004,898	-	-	9,615,425	16,072,972	60%
2018 Fire Station #9 Bond Capital	451	-	62,840	-	-	932	-	25,539	-	-	-	-	-	89,311	89,311	100%
2018 Zoo Bond Capital	453	-	10,493	4,110	-	22,827	-	11,856	-	44,108	27,829	-	-	121,222	133,581	91%
2017 Park Bond Capital	471	108,860	46,151	97,513	-	185,609	146,832	474,202	671,630	603,635	542,446	-	-	2,876,879	8,569,760	34%
Equipment / Vehicle Leasing	750	337,998	57,965	271,767	-	-	-	1,752	-	-	0	-	-	669,482	669,484	100%
Redevelopment Authority Debt Service	752	-	1,235,778	-	-	358,606	-	-	1,236,278	1,200	-	-	-	2,831,863	2,865,613	99%
South Bend Building Corp	755	-	1,433,563	-	-	-	-	-	1,194,023	-	1,250	-	-	2,628,835	2,630,085	100%
2015 Smart Streets Bond Debt Service	756	-	854,234	-	1,650	-	-	-	856,809	-	-	-	-	1,712,694	1,713,044	100%
2015 Park Bond Debt Service	757	-	188,891	-	-	-	-	-	192,241	-	-	-	-	381,131	382,131	100%
2017 Eddy St. Commons Bond Capital	759	215,224	-	59,509	253,889	294,266	348,642	259,548	777,370	-	1,120,518	-	-	3,328,966	3,048,122	109%
2017 Eddy St. Commons Bond Debt	760	-	648,125	-	-	-	-	-	742,500	-	-	-	-	1,390,625	1,391,625	100%
Total Capital & Debt Service		4,154,683	7,583,222	2,550,067	1,954,167	2,956,362	2,596,558	3,815,031	8,423,497	1,912,159	3,479,740	-	-	39,425,485	58,612,536	67%
Other																
Internal Service Funds																
IT / Innovation /311 Call Center	279	748,388	608,908	751,141	370,777	659,154	801,537	483,084	1,230,170	394,655	726,988	-	-	6,774,802	9,617,560	70%
Employee Benefits	711	1,546,127	1,398,744	1,249,983	1,203,639	827,425	788,137	1,264,375	1,308,238	1,323,335	836,244	-	-	11,746,247	18,508,532	63%
Unemployment Comp	713	-	8,809	7,432	3,943	8,878	23,674	6,413	21,340	25,584	35,999	-	-	142,072	55,000	258%
Parental Leave Fund	714	7,236	4,116	13,153	15,290	22,916	6,049	2,430	4,848	8,159	27,366	-	-	111,562	253,846	44%
Sub Total		2,301,751	2,020,576	2,021,709	1,593,650	1,518,373	1,619,396	1,756,302	2,564,596	1,751,733	1,626,597	-	-	18,774,683	28,434,938	66%
Miscellaneous																
Gift, Donation, Bequest	217	13,429	111,571	23,387	15,425	36,305	21,789	75,684	26,376	32,430	35,674	-	-	392,071	791,062	50%
Loss Recovery	227	-	-	-	-	-	-	-	126,896	-	3,474	-	-	130,370	200,000	65%
Human Rights Federal Grants	258	14,659	18,902	16,303	12,679	20,083	17,569	20,495	18,008	12,659	24,920	-	-	176,275	270,640	65%
COVID-19 Response	264	-	-	-	-	224,508	230,356	992,316	280,662	383,939	3,481,492	-	-	5,593,274	2,025,075	276%
Industrial Revolving Fund	754	-	1,046	10,220	9,589	1,051	17,573	8,600	10,685	7,692	7,587	-	-	74,044	149,000	50%
Sub Total		28,087	131,520	49,911	37,693	281,948	287,288	1,097,095	462,626	436,720	3,553,147	-	-	6,366,035	3,435,777	185%
Fiduciary Funds																
Fire Pension	701	359,412	355,948	365,951	353,627	350,802	356,346	348,169	342,910	344,114	344,758	-	-	3,522,037	4,799,311	73%
Police Pension	702	513,423	534,681	496,168	655,677	500,381	500,046	496,652	509,011	494,692	505,279	-	-	5,206,011	6,241,405	83%
Sub Total		872,835	890,629	862,119	1,009,304	851,183	856,392	844,821	851,922	838,806	850,037	-	-	8,728,048	11,040,716	79%
Total Other		3,202,673	3,042,725	2,933,738	2,640,647	2,651,505	2,763,076	3,698,218	3,879,143	3,027,259	6,029,781	-	-	33,868,766	42,911,431	79%
Total Civil City		25,144,342	33,523,906	22,768,271	17,229,254	31,890,691	20,451,358	26,127,427	30,079,209	21,805,019	28,999,409	-	-	258,018,885	399,943,251	65%

City of South Bend
Expenditures by Activity

Period Ending: October 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	642,114	5,171,204	1,123,784	731,690	3,746,142	-	-	21,054,804	39,608,223	53%
TIF West Washington	422	-	10,956	-	22,929	78,414	(22,929)	39,589	-	1,917	18,800	-	-	149,676	1,005,665	15%
TIF River East Develop (NE Dev)	429	516,749	15,162	396,024	1,772	68,638	580,892	188,438	1,056,517	2,092,834	345,966	-	-	5,262,990	9,418,041	56%
TIF Southside Development #1	430	30,337	46,399	-	13,175	3,375	-	10,721	8,775	55,714	37,560	-	-	206,057	7,027,306	3%
TIF Douglas Road	435	14,050	20,758	10,275	-	-	28,665	21,395	-	1,000	-	-	-	96,143	186,425	52%
TIF River East Residential (NE Res)	436	1,885,125	246,664	-	-	-	-	1,979,000	246,664	1,500	-	-	-	4,358,953	4,385,000	99%
Sub Total		7,584,107	2,245,916	1,055,014	898,910	1,236,724	1,228,742	7,410,346	2,435,740	2,884,655	4,148,468	-	-	31,128,622	61,630,660	51%
Redevelopment Funds																
Redevelopment General	433	41,850	29,105	90,388	532,180	96,131	14,125	(276,197)	11,400	11,018	-	-	-	550,000	1,421,350	39%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	752	0%
2018 TIF Park Bond Capital	452	28,484	224,666	266,461	203,940	237,317	144,833	7,996	7,705	279,769	32,733	-	-	1,433,904	4,092,364	35%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Sub Total		70,334	253,771	356,848	736,120	333,448	158,958	(268,201)	19,105	290,787	32,733	-	-	1,983,904	5,564,466	36%
Debt Service Funds																
Airport Debt Reserve 2003	315	1,773	1,398	2,153	1,526	1,150	1,015	1,649	507	757	394	-	-	12,323	20,000	62%
Redevelop Bond - Palais Royale	328	2,964	2,338	3,599	2,551	1,922	1,697	2,757	848	1,265	660	-	-	20,602	40,000	52%
South Shore Double Tracking	352	-	-	-	-	-	-	-	517,313	-	-	-	-	517,313	517,314	100%
Sub Total		4,737	3,736	5,752	4,077	3,072	2,712	4,407	518,668	2,022	1,054	-	-	550,238	577,314	95%
Total Redevelopment Funds		7,659,178	2,503,422	1,417,615	1,639,108	1,573,244	1,390,412	7,146,551	2,973,513	3,177,464	4,182,255	-	-	33,662,763	67,772,440	50%
Total Expenditures		32,803,521	36,027,328	24,185,885	18,868,361	33,463,935	21,841,770	33,273,978	33,052,722	24,982,483	33,181,664	-	-	291,681,648	467,715,691	62%

**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	-	10,028	474	3,993	10,503
173	2018 Canon Copier Leases 1 & 2	2018	N/A	2021	279	Monthly	297,967	226,182	-	62,392	10,707	163,790	73,099
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	-	5,891	399	4,737	6,290
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	2021	279	Monthly	11,520	8,168	-	4,149	315	4,019	4,464
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	-	6,156	586	7,527	6,742
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	-	3,088	322	4,297	3,410
189	2019 AT&T Lease 7	2019	N/A	2022	279	Monthly	5,400	4,555	-	1,905	199	2,650	2,103
190	2019 Canon Copier Lease 3	2019	N/A	2023	279	Monthly	5,584	4,772	-	1,228	228	3,544	1,456
191	2019 Canon Copier Lease 4	2019	N/A	2023	279	Monthly	3,514	3,130	-	866	148	2,264	1,014
192	2019 Canon Copier Lease 5	2019	N/A	2023	279	Monthly	9,249	8,369	-	2,374	395	5,995	2,769
193	2019 Canon Copier Lease 6	2019	N/A	2023	279	Monthly	11,464	10,812	-	2,919	513	7,894	3,432
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	-	5,451	1,220	18,347	6,672
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	-	2,076	274	3,958	2,350
199	2019 AT&T Lease 9	2019	N/A	2022	279	Monthly	10,059	9,796	-	3,499	375	6,297	3,874
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

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 continued													
204	2020 AT&T Lease 10	2020	N/A	2023	279	Monthly	18,103	-	18,103	4,276	605	13,826	4,881
205	2020 Dell Computer Equipment Lease 5 (equip for Water Works)	2020	N/A	2024	279	Annual	11,455	-	11,455	2,618	-	8,836	2,618
206	2020 HP Computer Lease #23	2020	N/A	2024	279	Monthly	29,652	-	29,652	4,636	752	25,016	5,388
207	2020 Dell Computer Equipment Lease 6 (equip for various depts)	2020	N/A	2023	279	Annual	-	-	217,111	57,865	-	159,246	57,865
208	2020 Canon Copier Lease 7	2020	N/A	2023	279	Monthly	3,575	-	3,575	569	61	3,006	630
209	2020 Vehicle/Equip Lease #1	2020	N/A	2025	Various	Biannual	6,156,108	-	6,156,108	-	-	6,156,108	-
211	2020 Canon Copier Lease 8	2020	N/A	2023	279	Monthly	5,625	-	5,625	324	36	5,301	360
Total City Capital Lease Debt							36,685,854	15,696,764	6,601,388	6,334,265	361,898	15,963,887	6,696,163
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	2020 Sewage Works Refunding Revenue Bonds	2010	2020	2030	649	Biannual	4,830,000	-	4,830,000	150,000	47,227	4,680,000	197,227
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 Redevel 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							205,911,953	128,033,939	4,830,000	10,551,441	4,414,796	122,312,498	14,966,237
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							258,690,683	152,211,861	11,431,388	17,820,359	5,044,272	145,822,891	22,864,631

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
210	2020 TIF Library Bonds	2020	N/A	2037	324	Biannual	4,225,000	-	4,225,000	-	-	4,225,000	-
Total Redevelopment Revenue Bond Debt							130,695,000	83,840,000	4,225,000	6,560,000	3,006,659	81,505,000	9,566,659
Total Redevelopment Commission Debt							134,745,278	85,071,013	4,225,000	6,880,202	3,058,468	82,415,811	9,938,669
Total Debt							393,435,961	237,282,874	15,656,388	24,700,561	8,102,740	228,238,702	32,803,301

City of South Bend
Staffing Headcount

October 31, 2020

Full-Time Staffing Summary by Fund

Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
641 - Sewage Works													
Sewers	35	34	32	34	34	34	33	35	35	35	35	-	-
Concrete Crew	4	4	4	3	3	3	3	4	4	4	4	-	-
Wastewater	44	43	41	43	43	43	43	43	43	43	42	-	-
Organic Resources	6	6	6	6	6	6	6	6	6	6	6	-	-
89	87	83	86	86	86	85	88	88	88	87	-	-	

670 - Century Center

Century Center

8	6	6	7	7	7	7	7	7	7	7	-	-
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Total Full-Time Employees by Fund

1,159	1,101	1,102	1,111	1,110	1,109	1,111	1,108	1,102	1,105	1,104	-	-
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Full-Time Staffing Summary by Activity

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

Mayor's Office	8	7	8	8	8	8	8	8	8	8	7	-	-
Community Initiatives	2	2	2	2	2	2	2	2	2	2	2	-	-
City Clerk	5	5	4	5	5	5	5	5	4	5	5	-	-
Common Council	9	9	9	9	9	9	8	9	9	9	9	-	-
Controller's Office	21	20	19	19	20	20	20	20	20	20	20	-	-
Human Resources	6	6	6	6	6	6	6	5	5	5	5	-	-
Diversity & Inclusion	3	1	1	3	3	3	3	3	3	3	3	-	-
Legal Department	11	10	10	9	11	11	11	11	11	11	11	-	-
65	60	59	61	64	64	63	63	62	63	62	-	-	

Code Enforcement / Animal Resource Center

34	32	32	33	33	33	34	34	34	34	33	-	-
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Dept. of Community Investment

28	25	24	24	24	24	24	24	24	24	25	-	-
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Venues, Parks & Arts

Parks & Recreation	96	93	94	95	95	95	94	92	92	93	-	-
Morris PAC & Palais Royale	11	11	11	10	10	10	10	10	10	10	-	-
Century Center	8	6	6	7	7	7	7	7	7	7	-	-
115	110	111	112	112	112	112	111	109	109	110	-	-

Public Safety

Police - Sworn Officers	237	226	226	226	224	223	225	224	224	224	224	-	-
Police - Civilians	45	43	43	42	42	42	42	42	42	42	41	-	-
Police - Police Recruit	6	6	6	6	6	6	7	6	5	5	5	-	-
Fire/EMS - Sworn Firefighters	256	253	253	255	254	253	253	252	252	252	252	-	-
Fire/EMS - Civilians	7	7	7	7	7	7	7	7	7	7	7	-	-
Fire/EMS - Fire Recruits	6	2	2	-	-	-	-	-	-	-	-	-	-
557	537	537	536	533	531	534	531	530	530	529	-	-	

City of South Bend
Staffing Headcount

October 31, 2020

Full-Time Staffing Summary by Activity

Public Works

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Engineering	24	22	22	22	22	24	24	24	24	24	24	-	-
Office of Sustainability	1	1	1	1	1	1	1	1	1	1	1	-	-
AmeriCorps Grant Program	2	1	1	1	1	1	1	1	1	1	1	-	-
Streets & Sewers	101	95	95	98	98	97	96	97	96	98	98	-	-
Solid Waste	24	23	23	25	23	23	24	24	23	22	20	-	-
Wastewater	44	43	41	43	43	43	43	43	43	43	42	-	-
Organic Resources	6	6	6	6	6	6	6	6	6	6	6	-	-
Water Works	67	62	64	65	65	66	65	63	63	65	66	-	-
	269	253	253	261	259	261	260	259	257	260	258	-	-

Liability Insurance/Safety & Risk

	3	2	2	2	2	1	1	2	2	2	2	-	-
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Innovation & Technology / 311 Call Center

	30	28	28	28	28	28	29	30	30	30	30	-	-
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Central Services

	38	34	35	34	35	35	34	35	35	34	35	-	-
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Building Department

	15	15	16	15	15	15	15	14	14	14	15	-	-
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Human Rights

	5	5	5	5	5	5	5	5	5	5	5	-	-
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Total Full-Time Employees by Activity

	1,159	1,101	1,102	1,111	1,110	1,109	1,111	1,108	1,102	1,105	1,104	-	-
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Part-Time Staffing Summary by Fund

101 - General Fund

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Controller's Office	1	1	1	1	1	1	1	1	1	1	-	-
Morris Performing Arts Center	5	5	5	5	5	5	5	5	5	5	-	-
Diversity & Inclusion	-	-	-	-	-	1	1	1	1	1	-	-
Legal Department	1	1	1	1	1	1	1	1	1	1	-	-
Engineering	2	2	2	2	2	2	2	2	2	2	-	-
Police Department	27	21	21	21	22	22	21	20	20	17	-	-
Police Crime Lab	-	2	2	2	2	2	2	2	2	2	-	-
Fire Department	1	1	1	1	1	1	1	1	1	1	-	-
Human Rights	1	1	1	1	1	1	1	1	1	1	-	-
	38	34	34	34	35	36	35	34	34	31	-	-

201 - Parks & Recreation

Maintenance	22	23	23	24	25	25	22	22	22	22	-	-
Golf Courses	26	32	33	33	41	43	43	42	42	42	-	-
Recreation	89	88	83	83	48	46	42	41	42	43	-	-
Marketing & Events	1	1	1	1	1	1	1	1	1	-	-	-
	138	144	140	141	115	115	108	106	107	107	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting	4	4	4	4	5	5	2	2	2	2	-	-
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City of South Bend
Staffing Headcount

October 31, 2020

Part-Time Staffing Summary by Fund

211 - Dept of Community Investment Admin
DCI

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

222 - Central Services
Equipment Services

1	1	1	1	1	1	1	1	1	1	-	-
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230 - Code Enforcement Fund
Neighborhood Code Enforce.

1	1	1	1	1	1	1	1	1	1	-	-
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279 - IT / Innovation / 311 Call Center
311 Call Center

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

3	3	3	3	3	3	3	3	2	2	-	-
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641 - Sewage Works
Sewers

5	5	3	3	3	3	5	5	4	5	-	-
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670 - Century Center
Century Center

8	8	6	6	5	5	5	5	5	5	-	-
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Total Part-Time Employees by Fund

200	202	194	195	170	171	162	159	158	156	-	-
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Paid Temporary, Seasonal, and Intern Staffing

101 - General Fund

Mayor's Office
City Clerk
Common Council
Human Resources
Legal Department
Engineering
AmeriCorps Grant Program
Police Department

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
5	5	5	5	5	5	5	1	2	4	-	-
1	1	1	2	2	2	2	2	2	2	-	-
6	6	6	6	6	6	6	6	6	6	-	-
-	-	-	-	-	-	1	-	-	-	-	-
-	-	-	-	3	3	4	4	1	1	-	-
1	1	1	1	7	7	7	7	7	7	-	-
12	12	11	11	11	11	9	4	9	9	-	-
-	-	-	-	2	2	1	-	-	-	-	-
25	25	24	25	36	36	35	24	27	29	-	-

201 - Parks & Recreation

Maintenance
Golf Courses
Recreation

1	-	10	12	23	23	22	21	17	12	-	-
1	1	-	-	5	8	8	10	10	10	-	-
12	12	1	-	100	120	116	85	50	60	-	-
14	13	11	12	128	151	146	116	77	82	-	-

202 - Motor Vehicle Highway

Streets/Traffic & Lighting
Curb & Sidewalk

-	-	-	-	6	6	4	5	4	4	-	-
-	-	-	-	4	4	2	3	3	-	-	-
-	-	-	-	10	10	6	8	7	4	-	-

City of South Bend

October 31, 2020

Staffing Headcount

Paid Temporary, Seasonal, and Intern Staffing

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
222 - Central Services												
Equipment Services	-	-	-	-	-	-	-	1	1	1	-	-
226 - Liability Insurance												
Safety & Risk	1	1	1	-	-	-	-	-	-	-	-	-
230 - Code Enforcement Fund												
Animal Resource Center	3	3	3	3	3	3	3	3	2	2	-	-
NEAT Crew	1	1	1	1	1	1	1	1	1	1	-	-
	4	4	4	4	4	4	4	4	3	3	-	-
620 - Water Works												
Water Works	-	-	1	1	1	4	4	2	1	1	-	-
641 - Sewage Works												
Sewers	1	1	1	7	5	6	4	3	3	3	-	-
655 - Project ReLeaf												
Leaf Pickup	-	-	-	-	-	-	-	-	-	11	-	-
Total Paid Temporary, Seasonal, and Intern Staff	45	44	42	49	184	211	199	158	119	134	-	-

Staffing Summary	Budget Full-Time	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full Time Staff	1,159	1,101	1,102	1,111	1,110	1,109	1,111	1,108	1,102	1,105	1,104	-	-
Part Time Staff		200	202	194	195	170	171	162	159	158	156	-	-
Temporary / Seasonal		45	44	42	49	184	211	199	158	119	134	-	-
City Total	1,159	1,346	1,348	1,347	1,354	1,463	1,493	1,469	1,419	1,382	1,394	-	-

**City of South Bend, Indiana
Monthly Financial Report
October 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	22,314,712		22,314,712	17,383,180	56%
Intergov./ Shared Revenues	4,544,341	4,750,922	4,295,772	4,320,689	2,788,326		2,788,326	1,532,363	65%
Intergov./ Grants	-	419,724	244,724	244,724	176,231		176,231	68,493	72%
Licenses & Permits	267,811	283,282	266,700	267,323	256,672		256,672	10,651	96%
Charges for Services	1,547,039	1,626,516	5,325,368	5,437,138	3,856,819		3,856,819	1,580,319	71%
Fines, Forfeitures, and Fees	16,760	24,068	8,525	8,525	4,498		4,498	4,027	53%
Interest Earnings	476,266	907,722	470,000	454,143	273,438		273,438	180,705	60%
Donations	937,302	1,534,957	1,365,000	1,415,400	1,357,432		1,357,432	57,968	96%
Other Income	1,451,559	1,602,843	1,533,287	1,588,084	1,474,872		1,474,872	113,212	93%
Interfund Allocation Reimb	5,428,374	7,460,048	8,523,017	8,563,135	7,142,627		7,142,627	1,420,508	83%
Interfund Transfers In	428,423	135,000	3,441,966	6,781,689	4,244,786		4,244,786	2,536,903	63%
PILOT	6,332,487	6,340,990	6,221,791	6,221,791	5,184,825		5,184,825	1,036,966	83%
Total Revenue	62,149,694	67,792,059	71,394,042	75,000,533	49,075,238		49,075,238	25,925,295	65%
Expenditures by Subdivisions									
Mayor	871,046	864,336	937,459	1,117,529	904,874	37,039	941,913	175,616	84%
Community Initiatives	-	-	703,488	703,488	-	-	271,311	432,177	39%
City Clerk	517,289	498,306	556,675	571,490	397,969	8,351	406,320	165,170	71%
Common Council	571,337	536,158	696,412	730,055	391,183	90,721	481,904	248,151	66%
General City	43,000	43,000	43,000	43,000	44,841	-	44,841	(1,841)	104%
Finance	2,394,684	2,469,719	2,261,251	2,278,109	1,876,447	46,630	1,923,077	355,032	84%
Human Resources	-	-	617,286	617,286	513,931	159	514,089	103,197	83%
Diversity & Inclusion	-	-	496,891	508,776	210,506	800	211,306	297,470	42%
Human Rights General	367,811	257,243	315,748	315,802	225,497	9,786	235,283	80,519	75%
Legal Dept	1,088,046	1,177,385	1,405,683	1,405,880	1,076,839	3,556	1,080,395	325,485	77%
Police General	29,229,159	30,011,366	30,225,276	30,302,621	22,944,873	205,777	23,150,650	7,151,971	76%
Crime Lab	-	-	631,268	631,268	463,866	3,004	466,870	164,398	74%
Fire General	21,516,603	21,716,141	25,839,504	25,950,280	21,432,324	233,250	21,665,574	4,284,706	83%
Training Center	-	-	466,500	157,555	27,884	2,292	30,175	127,360	19%
EMS	-	-	538,218	826,718	456,574	75,383	531,957	294,761	64%
Morris PAC	953,526	1,091,053	1,288,573	1,503,719	889,509	60,951	950,460	553,259	63%
Palais Royale	404,127	358,410	391,950	400,782	193,738	37,226	230,964	169,818	58%
Engineering	1,472,705	2,724,221	3,162,960	3,405,513	2,409,538	263,820	2,673,359	732,154	79%
Sustainability	-	171,719	377,567	479,036	207,240	673	207,913	271,123	43%
AmeriCorps	17,368	357,600	438,333	453,453	251,882	32,407	284,289	169,164	63%
Streets (Transfer to MVH)	-	-	-	500,000	-	-	-	500,000	0%
Total Expenditures	59,446,701	62,276,656	71,394,042	72,902,340	55,190,826	1,111,824	56,302,649	16,599,690	77%
Expenditures by Type									
Personnel									
Salaries & Wages	35,265,084	36,055,875	41,213,347	41,237,152	32,284,944	-	32,284,944	8,952,208	78%
Fringe Benefits	13,256,488	11,145,074	14,112,093	14,106,370	11,105,871	1,720	11,107,591	2,998,779	79%
Other Personnel Costs	390	-	-	-	-	-	-	-	-
Total Personnel	48,521,962	47,200,949	55,325,440	55,343,522	43,390,816	1,720	43,392,536	11,950,987	78%
Supplies	1,200,753	1,609,558	2,427,154	2,563,997	1,384,395	266,319	1,650,714	913,283	64%
Services & Charges									
Professional Services	944,025	1,380,819	1,856,319	2,346,478	1,320,067	526,322	1,846,389	500,089	79%
Printing & Advertising	116,792	134,261	234,467	241,638	66,284	21,657	87,941	153,697	36%
Utilities	661,703	689,427	710,924	712,924	573,676	9,928	583,604	129,320	82%
Education & Training	133,978	91,606	273,980	284,455	86,053	61,607	147,660	136,795	52%
Travel	70,823	87,683	103,935	89,233	15,797	1,003	16,800	72,433	19%
Repairs & Maintenance	1,370,951	2,110,509	2,328,372	2,438,158	1,794,641	164,650	1,959,291	478,867	80%
Interfund Allocations	5,746,373	7,614,119	6,910,980	6,910,980	5,759,146	-	5,759,146	1,151,834	83%
Debt Service Principal	172,668	151,720	175,349	175,350	147,647	2,286	149,934	25,416	86%
Debt Service Interest & Fees	11,824	6,245	7,797	7,798	3,918	19	3,937	3,861	50%
Grants & Subsidies	58,916	46,026	450,000	449,248	47,409	600	48,009	401,239	11%
Other Services & Charges	420,434	394,145	574,025	597,680	425,398	55,711	481,109	116,571	80%
Interfund Transfers Out	500	634,475	-	675,579	175,579	-	175,579	500,000	26%
Total Services & Charges	9,708,986	13,341,034	13,626,148	14,929,521	10,415,615	843,784	11,259,400	3,670,122	75%
Capital	15,000	125,115	15,300	65,300	-	-	-	65,300	0%
Total Expenditures	59,446,701	62,276,656	71,394,042	72,902,340	55,190,826	1,111,824	56,302,649	16,599,692	77%
Net Surplus / (Deficit)	2,702,993	5,515,403	-	2,098,193	(6,115,588)		(7,227,411)		
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		46,969,422	38,371,193				
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
October 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	582,508	487,795	-	487,795	94,713	84%
Fringe Benefits	202,305	181,423	215,808	205,398	168,188	-	168,188	37,211	82%
Total Personnel	691,853	719,047	787,906	787,906	655,983	-	655,983	131,924	83%
Supplies	830	750	700	3,200	3,379	293	3,672	(472)	115%
Services & Charges									
Professional Services	-	-	7,000	186,570	143,724	36,346	180,070	6,500	97%
Printing & Advertising	22,895	18,742	40,928	40,728	23,560	400	23,960	16,768	59%
Education & Training	4,225	105	1,800	1,750	-	-	-	1,750	0%
Travel	3,691	5,059	5,000	2,300	-	-	-	2,300	0%
Repairs & Maintenance	567	250	100	150	50	-	50	100	33%
Interfund Allocations	142,046	120,197	93,425	93,425	77,855	-	77,855	15,570	83%
Debt Service Principal	3,608	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	536	-	-	-	-	-	-	-	-
Other Services & Charges	796	186	600	1,500	324	-	324	1,176	22%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	178,364	144,539	148,853	326,423	245,513	36,746	282,258	44,164	86%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	871,046	864,336	937,459	1,117,529	904,874	37,039	941,913	175,616	84%

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
Monthly Financial Report
October 31, 2020

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	148,230	98,606	-	98,606	49,624	67%
Fringe Benefits	-	-	51,988	52,258	37,897	-	37,897	14,361	73%
Total Personnel	-	-	200,488	200,488	136,503	-	136,503	63,985	68%
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	153,000	153,000	134,808	-	134,808	18,193	88%
Printing & Advertising	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Grant & Subsidies	-	-	350,000	350,000	-	-	-	350,000	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	503,000	503,000	134,808	-	134,808	368,193	27%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	703,488	703,488	271,311	-	271,311	432,178	39%

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
October 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	228,156	-	228,156	63,241	78%
Fringe Benefits	101,244	85,361	118,181	118,181	83,888	320	84,208	33,973	71%
Total Personnel	353,280	344,272	409,578	409,578	312,044	320	312,364	97,214	76%
Supplies	4,398	11,385	6,800	6,800	4,339	522	4,861	1,939	71%
Services & Charges									
Professional Services	26,812	20,177	43,000	37,210	25,245	3,464	28,709	8,501	77%
Printing & Advertising	28,674	33,443	28,040	29,745	8,767	4,046	12,813	16,932	43%
Education & Training	3,233	2,880	3,060	2,885	1,393	-	1,393	1,492	48%
Travel	1,693	481	7,089	1,989	342	-	342	1,647	17%
Repairs & Maintenance	5,344	6,491	5,000	27,000	1,287	-	1,287	25,713	5%
Interfund Allocations	90,906	76,327	48,956	48,956	40,796	-	40,796	8,160	83%
Other Services & Charges	2,949	2,849	5,152	7,327	3,756	-	3,756	3,571	51%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	159,612	142,649	140,297	155,112	81,586	7,509	89,095	66,016	57%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	517,289	498,306	556,675	571,490	397,969	8,351	406,320	165,169	71%

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
Monthly Financial Report
October 31, 2020

Department Name	Common Council	Fund Number	101
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Fund Type	General Fund
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Control	City Funds
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	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	160,840	-	160,840	64,924	71%
Fringe Benefits	119,188	100,195	143,857	143,857	71,102	-	71,102	72,755	49%
Total Personnel	313,937	295,757	369,621	369,621	231,942	-	231,942	137,679	63%
Supplies	10,068	2,784	9,500	9,590	1,956	-	1,956	7,634	20%
Services & Charges									
Professional Services	139,506	162,889	217,308	225,028	98,823	68,776	167,599	57,429	74%
Printing & Advertising	11,012	12,558	14,076	13,776	5,912	-	5,912	7,864	43%
Education & Training	790	496	12,226	10,726	938	250	1,188	9,538	11%
Travel	242	1,378	10,000	4,500	1,479	-	1,479	3,021	33%
Repairs & Maintenance	20,461	-	4,845	41,345	10,902	21,500	32,402	8,943	78%
Interfund Allocations	62,134	56,532	42,336	42,336	35,280	-	35,280	7,056	83%
Other Services & Charges	13,188	3,764	16,500	13,133	3,951	195	4,147	8,986	32%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	247,332	237,616	317,291	350,844	157,285	90,721	248,006	102,837	71%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	571,337	536,158	696,412	730,055	391,183	90,721	481,904	248,150	66%

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
October 31, 2020

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	1,355,885	1,155,527	-	1,155,527	200,358	85%
Fringe Benefits	565,152	502,640	496,175	490,275	403,984	-	403,984	86,291	82%
Other Personnel Costs	390	-	-	-	-	-	-	-	-
Total Personnel	2,065,491	2,122,128	1,846,160	1,846,160	1,559,511	-	1,559,511	286,649	84%
Supplies	13,679	14,283	16,420	23,818	12,173	3,918	16,091	7,727	68%
Services & Charges									
Professional Services	61,497	51,168	69,000	77,000	33,580	42,300	75,880	1,120	99%
Printing & Advertising	976	327	1,999	2,299	791	411	1,202	1,097	52%
Education & Training	8,823	7,175	5,760	5,760	1,477	-	1,477	4,283	26%
Travel	8,103	12,343	6,000	3,305	2,045	-	2,045	1,260	62%
Repairs & Maintenance	3,350	784	1,100	2,255	2,254	-	2,254	1	100%
Interfund Allocations	196,753	228,287	303,227	303,227	252,689	-	252,689	50,538	83%
Debt Service Principal	7,526	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	1,693	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	26,294	33,225	11,585	14,285	11,928	1	11,928	2,357	84%
Interfund Transfers Out	500	-	-	-	-	-	-	-	-
Total Services & Charges	315,515	333,308	398,671	408,131	304,763	42,712	347,475	60,656	85%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	2,394,684	2,469,719	2,261,251	2,278,109	1,876,447	46,630	1,923,077	355,032	84%

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
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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	-	-	373,580	373,580	325,087	-	325,087	48,493	87%
Fringe Benefits	-	-	144,079	144,079	118,627	-	118,627	25,452	82%
Total Personnel	-	-	517,659	517,659	443,714	-	443,714	73,945	86%
Supplies	-	-	750	750	465	142	607	143	81%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	7,060	7,060	999	-	999	6,061	14%
Education & Training	-	-	3,200	3,200	795	-	795	2,405	25%
Travel	-	-	3,000	3,000	-	-	-	3,000	0%
Repairs & Maintenance	-	-	-	200	100	-	100	100	50%
Interfund Allocations	-	-	79,317	79,317	66,097	-	66,097	13,220	83%
Other Services & Charges	-	-	6,300	6,100	1,760	17	1,777	4,323	29%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	98,877	98,877	69,752	17	69,769	29,109	71%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	617,286	617,286	513,931	159	514,089	103,197	83%

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
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Division Name	Diversity & Inclusion	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	-	-	209,582	219,582	135,300	-	135,300	84,282	62%
Fringe Benefits	-	-	71,867	73,752	40,204	-	40,204	33,548	55%
Total Personnel	-	-	281,449	293,334	175,504	-	175,504	117,830	60%
Supplies	-	-	1,500	1,500	41	-	41	1,459	3%
Services & Charges									
Professional Services	-	-	80,000	79,200	12,860	800	13,660	65,540	17%
Printing & Advertising	-	-	1,500	2,200	2,025	-	2,025	175	92%
Education & Training	-	-	100,000	96,500	1,400	-	1,400	95,100	1%
Travel	-	-	5,000	4,650	-	-	-	4,650	0%
Repairs & Maintenance	-	-	-	100	50	-	50	50	50%
Interfund Allocations	-	-	18,942	18,942	15,784	-	15,784	3,158	83%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	8,500	12,350	2,843	-	2,843	9,507	23%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	213,942	213,942	34,961	800	35,761	178,180	17%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	496,891	508,776	210,506	800	211,306	297,469	42%

	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	-	-	35,000	35,000	-	-	-	35,000	0%
Other Income	-	-	-	-	400	-	400	(400)	-
Donations	-	-	-	50,000	50,000	-	50,000	-	100%
Total Revenue	-	-	35,000	85,000	50,400	-	50,400	34,600	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

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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	115,146	-	115,146	48,540	70%
Fringe Benefits	65,074	30,779	64,207	64,207	42,894	-	42,894	21,313	67%
Total Personnel	241,092	147,533	227,893	227,893	158,041	-	158,041	69,853	69%
Supplies	898	1,022	1,000	1,000	643	-	643	357	64%
Services & Charges									
Professional Services	-	2,902	600	900	819	70	889	11	99%
Printing & Advertising	-	-	1,571	1,571	347	-	347	1,224	22%
Education & Training	1,461	2,320	2,500	2,500	600	-	600	1,900	24%
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	10,046	9,275	9,200	9,454	7,980	1,182	9,162	292	97%
Interfund Allocations	68,231	49,491	27,145	27,145	22,621	-	22,621	4,524	83%
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	46,083	44,701	45,839	45,339	34,447	8,534	42,981	2,358	95%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	125,821	108,689	86,855	86,909	66,814	9,786	76,600	10,309	88%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	367,811	257,243	315,748	315,802	225,497	9,786	235,283	80,519	75%
Revenue									
Other Income	21,734	39,613	30,000	30,000	30,069		30,069	(69)	100%
Total Revenue	21,734	39,613	30,000	30,000	30,069		30,069	(69)	100%

Division Purpose:

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

Explanation of Revenue Sources:

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

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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	970,197	750,563	-	750,563	219,634	77%
Fringe Benefits	272,218	251,604	328,080	328,755	247,641	-	247,641	81,114	75%
Total Personnel	980,943	1,049,814	1,298,952	1,298,952	998,204	-	998,204	300,748	77%
Supplies	2,962	1,771	3,550	3,747	3,504	-	3,504	243	94%
Services & Charges									
Professional Services	420	475	2,550	2,550	1,440	-	1,440	1,110	56%
Printing & Advertising	-	-	706	706	106	-	106	600	15%
Education & Training	6,917	10,998	12,000	11,900	7,504	-	7,504	4,396	63%
Travel	1,315	2,804	5,000	4,900	-	-	-	4,900	0%
Repairs & Maintenance	-	-	-	100	100	-	100	-	100%
Interfund Allocations	78,152	96,719	62,820	62,820	52,350	-	52,350	10,470	83%
Other Services & Charges	17,336	14,804	20,105	20,205	13,631	3,556	17,187	3,018	85%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	104,140	125,800	103,181	103,181	75,131	3,556	78,687	24,494	76%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	1,088,046	1,177,385	1,405,683	1,405,880	1,076,839	3,556	1,080,395	325,485	77%
Revenue									
Charges for Services	57,380	66,475	79,991	90,176	90,176		90,176	-	100%
Other Income	5,072	394	-	-	-		-	-	-
Interfund Allocation Reimb	-	54,689	56,529	56,529	47,107		47,107	9,422	83%
Total Revenue	62,452	121,558	136,520	146,705	137,283		137,283	9,422	94%

Department Purpose:

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

Explanation of Revenue Sources:

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

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.

City of South Bend, Indiana
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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	1,840,893	1,417,169	-	1,417,169	423,724	77%
Fringe Benefits	247,411	515,864	617,268	617,393	489,984	840	490,824	126,569	79%
Total Personnel	898,952	2,146,659	2,458,286	2,458,286	1,907,153	840	1,907,993	550,293	78%
Supplies	13,530	12,665	22,700	23,723	3,874	1,442	5,316	18,407	22%
Services & Charges									
Professional Services	118,203	139,573	160,000	394,791	117,017	254,924	371,941	22,850	94%
Printing & Advertising	2,265	3,520	8,535	8,774	1,464	-	1,464	7,310	17%
Education & Training	24,323	7,953	21,000	20,000	1,500	-	1,500	18,500	8%
Travel	11,736	9,682	15,250	15,250	3,530	45	3,575	11,675	23%
Repairs & Maintenance	19,988	4,840	26,500	33,300	4,746	-	4,746	28,554	14%
Interfund Allocations	344,631	365,366	418,440	418,440	348,700	-	348,700	69,740	83%
Debt Service Principal	20,099	14,637	10,755	10,756	8,469	2,286	10,755	1	100%
Debt Service Interest & Fees	1,190	407	194	195	175	19	194	1	100%
Other Services & Charges	17,788	18,918	21,300	21,998	12,909	4,264	17,173	4,825	78%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	560,223	564,896	681,974	923,504	498,511	261,538	760,049	163,456	82%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	1,472,705	2,724,221	3,162,960	3,405,513	2,409,538	263,820	2,673,359	732,156	79%
Revenue									
Licenses & Permits	146,082	160,730	127,000	127,000	141,967		141,967	(14,967)	112%
Charges for Services	115,926	136,717	189,000	273,461	320,710		320,710	(47,249)	117%
Other Income	10,503	10,321	40,597	40,597	21,032		21,032	19,565	52%
Interfund Allocation Reimb	-	1,400,059	1,436,881	1,436,881	1,197,399		1,197,399	239,482	83%
Total Revenue	272,510	1,707,827	1,793,478	1,877,939	1,681,108		1,681,108	196,831	90%

Division Purpose:

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

Explanation of Revenue Sources:

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

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Division Name	Office of Sustainability					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	-	81,071	110,252	110,092	70,725	-	70,725	39,367	64%
Fringe Benefits	-	26,572	30,801	30,961	24,739	-	24,739	6,222	80%
Total Personnel	-	107,643	141,053	141,053	95,463	-	95,463	45,589	68%
Supplies	-	3,934	23,800	41,070	23,361	270	23,631	17,440	58%
Services & Charges									
Professional Services	-	37,201	190,000	209,250	71,914	403	72,317	136,934	35%
Printing & Advertising	-	-	674	674	-	-	-	674	0%
Education & Training	-	18	2,800	2,800	86	-	86	2,714	3%
Travel	-	201	3,800	3,800	-	-	-	3,800	0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	19,234	9,740	9,740	8,118	-	8,118	1,622	83%
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	3,487	5,700	20,649	8,298	-	8,298	12,351	40%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	60,142	212,714	246,913	88,416	403	88,819	158,095	36%
Capital	-	-	-	50,000	-	-	-	50,000	0%
Total Expenditures	-	171,719	377,567	479,036	207,240	673	207,913	271,124	43%
Revenue									
Other Income	69,005	-	-	9,300	9,299	-	9,299	1	100%
Total Revenue	69,005	-	-	9,300	9,299	-	9,299	1	100%

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
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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	13,424	244,129	262,722	262,722	191,127	-	191,127	71,595	73%
Fringe Benefits	3,252	40,651	57,060	57,060	31,343	-	31,343	25,717	55%
Total Personnel	16,677	284,780	319,782	319,782	222,470	-	222,470	97,312	70%
Supplies	53	43,669	48,850	53,068	5,856	3,915	9,770	43,298	18%
Services & Charges									
Professional Services	-	12,054	44,051	52,653	20,430	26,092	46,522	6,131	88%
Printing & Advertising	-	594	1,200	1,200	139	-	139	1,061	12%
Education & Training	-	4,769	7,624	9,424	676	1,800	2,476	6,948	26%
Travel	-	10,609	10,006	10,006	726	-	726	9,280	7%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Other Services & Charges	638	1,125	6,820	7,320	1,585	600	2,185	5,135	30%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	638	29,151	69,701	80,603	23,556	28,492	52,048	28,555	65%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	17,368	357,600	438,333	453,453	251,882	32,407	284,289	169,165	63%
Revenue									
Intergov./ Grants	-	117,240	177,238	177,238	176,231		176,231	1,007	99%
Interfund Transfers In	-	135,000	70,000	105,000	105,000		105,000	-	100%
Total Revenue	-	252,240	247,238	282,238	281,231		281,231	1,007	100%

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.

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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	0%
Total Expenditures	-	-	-	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	13,047,546	-	13,047,546	4,159,253	76%
Fringe Benefits	6,365,856	5,275,228	5,737,594	5,738,869	4,521,744	-	4,521,744	1,217,125	79%
Total Personnel	24,069,590	22,493,452	22,945,668	22,945,668	17,569,290	-	17,569,290	5,376,378	77%
Supplies	715,253	905,823	1,274,943	1,325,893	633,250	97,485	730,735	595,158	55%
Services & Charges									
Professional Services	434,585	657,704	575,000	604,586	450,386	43,939	494,325	110,261	82%
Printing & Advertising	-	-	24,721	24,721	2,538	466	3,004	21,717	12%
Utilities	183,917	185,066	174,408	174,408	143,492	1,261	144,753	29,655	83%
Education & Training	4,785	350	-	-	426	-	426	(426)	-
Travel	1,433	1,339	250	250	-	-	-	250	0%
Repairs & Maintenance	327,995	906,259	1,042,027	1,063,738	721,738	41,870	763,608	300,130	72%
Interfund Allocations	3,055,248	4,333,272	3,651,431	3,651,431	3,042,859	-	3,042,859	608,572	83%
Debt Service Principal	141,435	137,083	139,178	139,178	139,178	-	139,178	-	100%
Debt Service Interest & Fees	8,406	5,837	3,742	3,742	3,742	-	3,742	-	100%
Grants & Subsidies	15,916	3,026	57,000	56,248	4,409	600	5,009	51,239	9%
Other Services & Charges	270,597	252,846	336,908	312,758	233,565	20,156	253,721	59,037	81%
Interfund Transfers Out	-	26,423	-	-	-	-	-	-	-
Total Services & Charges	4,444,316	6,509,206	6,004,665	6,031,060	4,742,333	108,292	4,850,625	1,180,435	80%
Capital	-	102,885	-	-	-	-	-	-	-
Total Expenditures	29,229,159	30,011,366	30,225,276	30,302,621	22,944,873	205,777	23,150,650	7,151,971	76%
Revenue									
Charges for Services	-	-	-	-	8,316	-	8,316	(8,316)	-
Other Income	292,508	613,356	453,450	467,125	640,156	-	640,156	(173,031)	137%
Donations	-	-	7,500	7,500	-	-	-	7,500	0%
Interfund Transfers In	-	-	-	1,547,272	1,547,272	-	1,547,272	-	100%
Total Revenue	292,508	613,356	460,950	2,021,897	2,195,743	-	2,195,743	(173,847)	109%

Department Purpose:

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

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

Explanation of Revenue Sources:

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

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

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

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
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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	-	-	424,616	424,616	334,210	-	334,210	90,406	79%
Fringe Benefits	-	-	160,375	160,375	119,456	-	119,456	40,919	74%
Total Personnel	-	-	584,991	584,991	453,665	-	453,665	131,325	78%
Supplies									
	-	-	17,000	17,000	10,192	3,004	13,196	3,804	78%
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	0%
Debt Service Interest & Fees	-	-	3,861	3,861	-	-	-	3,861	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	29,277	29,277	8	-	8	29,269	0%
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	631,268	631,268	463,866	3,004	466,870	164,398	74%
Revenue									
Charges for Services	-	-	-	5,000	5,956		5,956	(956)	119%
Total Revenue	-	-	-	5,000	5,956		5,956	(956)	119%

Division Purpose:

This division was created to track expenditures related to South Bend Police Department Crime Lab.ommunity 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	13,382,181	-	13,382,181	2,954,773	82%
Fringe Benefits	5,044,259	3,938,049	5,551,703	5,557,340	4,505,986	-	4,505,986	1,051,354	81%
Total Personnel	18,134,719	16,822,632	21,888,657	21,894,294	17,888,167	-	17,888,167	4,006,127	82%
Supplies	405,751	585,336	570,437	601,465	441,990	130,874	572,863	28,602	95%
Services & Charges									
Professional Services	163,002	294,517	224,000	259,940	199,529	37,790	237,319	22,621	91%
Printing & Advertising	132	-	22,214	22,214	1,589	181	1,770	20,444	8%
Utilities	275,135	287,600	284,666	284,666	258,035	2,891	260,925	23,741	92%
Education & Training	76,396	51,604	93,000	93,000	53,879	10,057	63,937	29,063	69%
Travel	38,825	38,139	20,500	19,500	6,207	958	7,166	12,334	37%
Repairs & Maintenance	911,197	1,042,780	807,000	845,171	974,890	44,504	1,019,395	(174,224)	121%
Interfund Allocations	1,498,978	1,979,778	1,890,530	1,890,530	1,575,440	-	1,575,440	315,090	83%
Other Services & Charges	12,470	5,702	38,500	39,500	32,597	5,995	38,592	908	98%
Interfund Transfers Out	-	608,052	-	-	-	-	-	-	-
Total Services & Charges	2,976,134	4,308,172	3,380,410	3,454,521	3,102,167	102,377	3,204,543	249,977	93%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	21,516,603	21,716,141	25,839,504	25,950,280	21,432,324	233,250	21,665,574	4,284,706	83%

Revenue									
Intergov./ Grants	-	302,484	67,486	67,486	-	-	-	67,486	0%
Licenses & Permits	-	-	24,000	24,000	16,819	-	16,819	7,181	70%
Charges for Services	-	409	4,500	3,152	196	-	196	2,956	6%
Donations	-	345	-	400	420	-	420	(20)	105%
Other Income	7,213	11,447	2,000	2,948	6,033	-	6,033	(3,085)	205%
Interfund Transfers In	-	-	1,771,992	3,529,443	1,757,451	-	1,757,451	1,771,992	50%
Total Revenue	7,213	314,685	1,869,978	3,627,429	1,780,919	-	1,780,919	1,846,510	49%

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

Explanation of Revenue Sources:
This department is funded by property tax revenue collected in the General Fund. This department also collects fire building plan review fees.
In 2020, the Fire Department received funds from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) to help offset public safety personnel overtime costs related to the COVID-19 pandemic. This revenue is represented as an interfund transfer in from the COVID-19 Response Fund (#264).

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

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Division Name	Fire Training Center	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	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	323,500	14,535	11,550	2,292	13,842	693	95%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	33,000	33,000	5,729	-	5,729	27,271	17%
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	110,000	110,000	10,605	-	10,605	99,395	10%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	143,000	143,000	16,334	-	16,334	126,666	11%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	466,500	157,535	27,884	2,292	30,175	127,359	19%
Revenue									
Charges for Services	-	-	50,000	50,000	1,050	-	1,050	48,950	2%
Total Revenue	-	-	50,000	50,000	1,050	-	1,050	48,950	2%

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
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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	-	-	138,605	138,605	113,178	-	113,178	25,427	82%
Fringe Benefits	-	-	73,548	73,548	62,530	-	62,530	11,018	85%
Total Personnel	-	-	212,153	212,153	175,707	-	175,707	36,445	83%
Supplies	-	-	65,496	383,996	200,780	19,937	220,716	163,280	57%
Services & Charges									
Professional Services	-	-	80,610	45,610	6,965	5,947	12,911	32,699	28%
Printing & Advertising	-	-	12,200	7,200	220	-	220	6,980	3%
Education & Training	-	-	4,000	19,000	15,379	49,500	64,879	(45,879)	341%
Repairs & Maintenance	-	-	133,600	108,600	2,640	-	2,640	105,960	2%
Interfund Allocations	-	-	10,159	10,159	8,465	-	8,465	1,694	83%
Other Services & Charges	-	-	20,000	40,000	46,418	-	46,418	(6,418)	116%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	260,569	230,569	80,087	55,447	135,533	95,036	59%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	538,218	826,718	456,574	75,383	531,957	294,761	64%
Revenue									
Charges for Services	-	-	3,593,000	3,604,754	3,058,279	-	3,058,279	546,475	85%
Other Income	-	-	-	60	60	-	60	-	100%
Total Revenue	-	-	3,593,000	3,604,814	3,058,339	-	3,058,339	546,475	85%

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.

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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	243,941	-	243,941	261,734	48%	
Fringe Benefits	187,894	147,033	210,020	210,580	110,383	560	110,943	99,637	53%	
Total Personnel	551,102	528,950	715,695	716,255	354,324	560	354,884	361,371	50%	
Supplies	20,327	20,954	26,886	39,050	22,110	1,496	23,606	15,444	60%	
Services & Charges										
Professional Services	-	2,160	10,200	18,190	2,518	5,473	7,990	10,200	44%	
Printing & Advertising	25,151	43,730	46,694	55,113	14,635	15,354	29,989	25,124	54%	
Utilities	120,748	128,031	136,268	138,268	98,491	1,773	100,264	38,004	73%	
Education & Training	3,025	2,938	4,500	4,500	-	-	-	4,500	0%	
Travel	3,786	5,648	11,000	13,743	1,469	-	1,469	12,274	11%	
Repairs & Maintenance	40,721	85,650	107,000	112,691	33,238	32,836	66,074	46,617	59%	
Interfund Allocations	179,604	240,405	210,875	210,875	175,727	-	175,727	35,148	83%	
Other Services & Charges	9,062	10,358	19,455	19,455	11,419	3,460	14,879	4,576	76%	
Interfund Transfers Out	-	-	-	175,579	175,579	-	175,579	-	100%	
Total Services & Charges	382,097	518,920	545,992	748,414	513,075	58,895	571,970	176,443	76%	
Capital	-	22,230	-	-	-	-	-	-	-	
Total Expenditures	953,526	1,091,053	1,288,573	1,503,719	889,509	60,951	950,460	553,258	63%	
Revenue										
Charges for Services	1,131,903	1,220,096	1,139,000	1,140,018	314,711	-	314,711	825,307	28%	
Other Income	50,540	46,536	50,000	48,982	5,930	-	5,930	43,052	12%	
Interfund Allocation Reimb	-	-	-	40,118	40,118	-	40,118	-	100%	
Total Revenue	1,182,443	1,266,632	1,189,000	1,229,118	360,759	-	360,759	868,359	29%	

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.

City of South Bend, Indiana
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Division Name	Palais Royale Ballroom	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	121,692	88,606	79,967	79,967	27,846	-	27,846	52,121	35%
Fringe Benefits	82,636	49,675	39,482	39,482	25,282	-	25,282	14,200	64%
Total Personnel	204,328	138,282	119,449	119,449	53,129	-	53,129	66,321	44%
Supplies	13,006	5,181	13,322	13,792	4,934	732	5,665	8,127	41%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	25,686	21,346	22,349	23,657	3,193	800	3,993	19,664	17%
Utilities	81,902	88,730	82,582	82,582	67,930	4,003	71,933	10,649	87%
Education & Training	-	-	510	510	-	-	-	510	0%
Travel	-	-	2,040	2,040	-	-	-	2,040	0%
Repairs & Maintenance	31,283	54,179	82,000	84,054	24,061	22,758	46,819	37,235	56%
Interfund Allocations	29,690	48,511	43,637	43,637	36,365	-	36,365	7,272	83%
Other Services & Charges	3,233	2,181	10,761	15,761	4,127	8,933	13,061	2,700	83%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	171,794	214,947	243,879	252,241	135,676	36,494	172,170	80,070	68%
Capital	15,000	-	15,300	15,300	-	-	-	15,300	0%
Total Expenditures	404,127	358,410	391,950	400,782	193,738	37,226	230,964	169,818	58%
Revenue									
Charges for Services	236,085	197,585	229,572	230,272	55,525	-	55,525	174,747	24%
Other Income	22,540	18,694	20,000	19,300	4,966	-	4,966	14,334	26%
Total Revenue	258,625	216,280	249,572	249,572	60,491	-	60,491	189,081	24%

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
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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									
Property Taxes	9,591,899	10,048,047	9,340,797	9,340,797	5,250,387		5,250,387	4,090,410	56%
Intergov./ Shared Revenues	842,315	890,592	845,000	845,000	436,037		436,037	408,963	52%
Intergov./ Grants	746,101	3,635,801	-	973,098	648,098		648,098	325,000	67%
Charges for Services	1,715,313	2,583,508	3,036,794	3,037,084	2,479,186		2,479,186	557,898	82%
Interest Earnings	82,586	140,690	87,861	37,250	6,794		6,794	30,456	18%
Donations	81,500	1,714,670	1,215,000	1,290,000	1,024,750		1,024,750	265,250	79%
Other Income	337,727	329,248	82,500	150,405	115,183		115,183	35,222	77%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	666,666		666,666	133,334	83%
Total Revenue	15,743,288	19,753,423	15,407,952	16,473,634	10,627,102		10,627,102	5,846,533	65%

Expenditures by Division									
Park Administration	1,259,102	1,723,159	1,514,423	1,514,548	1,259,210	3,352	1,262,562	251,986	83%
Park Maintenance	6,347,725	9,916,774	6,730,222	7,078,436	5,921,738	340,438	6,262,176	816,260	88%
Golf Courses	1,416,310	1,621,929	1,550,027	1,551,873	1,319,969	28,071	1,348,041	203,832	87%
Recreation	1,911,046	3,034,640	3,146,517	3,185,143	2,341,639	90,994	2,432,633	752,510	76%
Marketing & Events	803,874	965,503	1,266,763	1,147,387	747,006	39,159	786,165	361,222	69%
Park Projects & Capital	1,196,285	6,432,472	500,000	1,318,120	1,032,467	98,536	1,131,003	187,117	86%
Potawatomi Zoo	712,660	700,000	700,000	700,000	700,000	-	700,000	-	100%
Park Debt	-	-	-	-	-	-	-	-	-
Total Expenditures	13,647,003	24,394,477	15,407,952	16,495,507	13,322,029	600,550	13,922,580	2,572,927	84%

Expenditures by Type									
Personnel									
Salaries & Wages	5,399,492	5,970,871	6,247,884	6,133,884	5,172,435	-	5,172,435	961,449	84%
Fringe Benefits	2,271,216	1,850,776	2,217,404	2,201,832	1,800,200	515	1,800,715	401,117	82%
Total Personnel	7,670,708	7,821,647	8,465,288	8,335,716	6,972,635	515	6,973,150	1,362,566	84%

Supplies	998,555	1,291,583	1,514,963	1,593,600	985,419	197,729	1,183,148	410,452	74%
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Services & Charges									
Professional Services	444,315	443,786	141,069	246,717	162,563	31,560	194,122	52,595	79%
Printing & Advertising	37,141	112,043	261,929	259,558	85,402	36,206	121,609	137,949	47%
Utilities	651,921	764,164	674,112	821,131	691,524	20,288	711,812	109,319	87%
Education & Training	10,086	23,428	34,500	31,449	10,166	1,380	11,546	19,903	37%
Travel	12,764	20,508	34,922	31,222	3,067	-	3,067	28,155	10%
Repairs & Maintenance	415,648	689,481	401,510	434,902	455,127	49,766	504,893	(69,991)	116%
Interfund Allocations	1,064,472	1,672,261	1,421,220	1,421,220	1,184,348	-	1,184,348	236,872	83%
Debt Service Principal	352,675	456,436	516,346	528,634	432,286	59,508	491,794	36,840	93%
Debt Service Interest & Fees	32,161	43,303	50,033	51,872	40,501	5,486	45,986	5,886	89%
Grants & Subsidies	691,626	715,000	715,000	715,000	715,000	-	715,000	-	100%
Other Services & Charges	422,349	1,176,018	677,060	751,485	556,841	122,080	678,921	72,564	90%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,135,158	6,116,428	4,927,701	5,293,190	4,336,825	326,273	4,663,097	630,092	88%

Capital	842,582	9,164,819	500,000	1,273,001	1,027,151	76,033	1,103,184	169,817	87%
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Total Expenditures	13,647,003	24,394,477	15,407,952	16,495,507	13,322,029	600,550	13,922,580	2,572,927	84%
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Net Surplus / (Deficit)	2,096,285	(4,641,054)	-	(21,873)	(2,694,927)		(3,295,478)		
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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		3,627,670	1,015,526				
Cash Reserves Target	3,411,751	6,098,619		4,123,877					

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	5,250,387		5,250,387	4,090,410	56%
Intergov./ Shared Revenues	842,315	890,592	845,000	845,000	436,037		436,037	408,963	52%
Intergov./ Grants	746,101	3,635,801	-	973,098	648,098		648,098	325,000	67%
Charges for Services	2,669,972	2,583,508	3,036,794	3,037,084	2,479,186		2,479,186	557,898	82%
Interest Earnings	99,025	140,690	87,861	37,250	6,794		6,794	30,456	18%
Donations	111,123	1,714,670	1,215,000	1,290,000	1,024,750		1,024,750	265,250	79%
Other Income	343,567	329,248	82,500	150,405	115,183		115,183	35,222	77%
Interfund Transfers In	2,345,846	410,867	800,000	800,000	666,666		666,666	133,334	83%
Total Revenue	16,749,848	19,753,423	15,407,952	16,473,634	10,627,102		10,627,102	5,846,533	65%
Expenditures by Fund									
Parks & Recreation Fund (#201)	13,647,003	24,394,477	15,407,952	16,495,507	13,322,029	600,550	13,922,580	2,572,927	84%
Recreation Nonreverting Fund (#203)	1,760,359	-	-	-	-	-	-	-	-
Parks Capital Fund (#405)	171,530	-	-	-	-	-	-	-	-
Total Expenditures	15,578,892	24,394,477	15,407,952	16,495,507	13,322,029	600,550	13,922,580	2,572,927	84%
Expenditures by Division									
Park Administration	1,259,102	1,723,159	1,514,423	1,514,548	1,259,210	3,352	1,262,562	251,986	83%
Park Maintenance	6,514,887	9,916,774	6,730,222	7,078,436	5,921,738	340,438	6,262,176	816,260	88%
Golf Courses	1,420,678	1,621,929	1,550,027	1,551,873	1,319,969	28,071	1,348,041	203,832	87%
Recreation	3,528,596	3,034,640	3,146,517	3,185,143	2,341,639	90,994	2,432,633	752,510	76%
Marketing & Events	946,684	965,503	1,266,763	1,147,387	747,006	39,159	786,165	361,222	69%
Park Projects & Capital	1,196,285	6,432,472	500,000	1,318,120	1,032,467	98,536	1,131,003	187,117	86%
Potawatomi Zoo	712,660	700,000	700,000	700,000	700,000	-	700,000	-	100%
Park Debt	-	-	-	-	-	-	-	-	-
Total Expenditures	15,578,892	24,394,477	15,407,952	16,495,507	13,322,029	600,550	13,922,580	2,572,927	84%
Expenditures by Type									
Personnel									
Salaries & Wages	5,699,791	5,970,871	6,247,884	6,133,884	5,172,435	-	5,172,435	961,449	84%
Fringe Benefits	2,297,296	1,850,776	2,217,404	2,201,832	1,800,200	515	1,800,715	401,117	82%
Total Personnel	7,997,087	7,821,647	8,465,288	8,335,716	6,972,635	515	6,973,150	1,362,566	84%
Supplies	1,140,274	1,291,583	1,514,963	1,593,600	985,419	197,729	1,183,148	410,452	74%
Services & Charges									
Professional Services	571,404	443,786	141,069	246,717	162,563	31,560	194,122	52,595	79%
Printing & Advertising	100,423	112,043	261,929	259,558	85,402	36,206	121,609	137,949	47%
Utilities	651,921	764,164	674,112	821,131	691,524	20,288	711,812	109,319	87%
Education & Training	15,096	23,428	34,500	31,449	10,166	1,380	11,546	19,903	37%
Travel	22,704	20,508	34,922	31,222	3,067	-	3,067	28,155	10%
Repairs & Maintenance	431,450	689,481	401,510	434,902	455,127	49,766	504,893	(69,991)	116%
Interfund Allocations	1,174,618	1,672,261	1,421,220	1,421,220	1,184,348	-	1,184,348	236,872	83%
Debt Service Principal	352,675	456,436	516,346	528,634	432,286	59,508	491,794	36,840	93%
Debt Service Interest & Fees	32,161	43,303	50,033	51,872	40,501	5,486	45,986	5,886	89%
Grants & Subsidies	691,626	715,000	715,000	715,000	715,000	-	715,000	-	100%
Other Services & Charges	619,220	1,176,018	677,060	751,485	556,841	122,080	678,921	72,564	90%
Interfund Transfers Out	925,652	-	-	-	-	-	-	-	-
Total Services & Charges	5,588,952	6,116,428	4,927,701	5,293,190	4,336,825	326,273	4,663,097	630,092	88%
Capital	852,580	9,164,819	500,000	1,273,001	1,027,151	76,033	1,103,184	169,817	87%
Total Expenditures	15,578,892	24,394,477	15,407,952	16,495,507	13,322,029	600,550	13,922,580	2,572,927	84%
Net Surplus / (Deficit)	1,170,955	(4,641,054)	-	(21,873)	(2,694,927)		(3,295,478)		

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.

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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	2,349		2,349	12,651	16%
Interest Earnings	1,025	1,802	566	566	577		577	(11)	102%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	18,398	23,421	15,566	15,566	2,926		2,926	12,640	19%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	16,083	7,720	20,000	30,816	832	9,984	10,816	20,000	35%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	16,083	7,720	20,000	30,816	832	9,984	10,816	20,000	35%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	16,083	7,720	20,000	30,816	832	9,984	10,816	20,000	35%
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Net Surplus / (Deficit)	2,315	15,701	(4,434)	(15,250)	2,094	(7,890)
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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	75,264	
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
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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	37,554		37,554	67,446	36%
Interest Earnings	786	3,934	1,794	1,794	1,604		1,604	190	89%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	101,718	86,398	106,794	106,794	39,158		39,158	67,636	37%

Expenditures by Type									
Services & Charges									
Professional Services	-	956	80,000	80,000	-	-	-	80,000	0%
Printing & Advertising	-	-	35,000	35,000	1,100	-	1,100	33,900	3%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	956	115,000	115,000	1,100	-	1,100	113,900	1%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	956	115,000	115,000	1,100	-	1,100	113,900	1%

Net Surplus / (Deficit)	101,718	85,442	(8,206)	(8,206)	38,058		38,058
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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	225,218	
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
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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									
Property Taxes	703,118	1,166,972	1,111,962	1,111,962	597,215		597,215	514,747	54%
Intergov./ Shared Revenues	37,107	74,210	42,232	42,521	33,927		33,927	8,594	80%
Interest Earnings	722	1,412	2,637	2,637	(244)		(244)	2,881	-9%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	740,947	1,242,595	1,156,831	1,157,120	630,897		630,897	526,222	55%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Debt Service Principal	350,000	770,000	785,000	785,000	785,000	-	785,000	-	100%
Debt Service Interest & Fees	243,304	411,140	387,968	387,968	387,965	-	387,965	3	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	593,304	1,181,140	1,172,968	1,172,968	1,172,965	-	1,172,965	3	100%

Total Expenditures	593,304	1,181,140	1,172,968	1,172,968	1,172,965	-	1,172,965	3	100%
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Net Surplus / (Deficit)	147,643	61,455	(16,137)	(15,848)	(542,068)		(542,068)		
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Beginning Cash Balance	-	147,325		208,740		Cash Reserves Target			
Cash Adjustments	(319)	(39)		-					
Ending Cash Balance	147,325	208,740		192,892	(332,969)				
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).

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Fund Name	Coveleski Stadium Capital					Fund Number	401		
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									
Charges for Services	29,082	23,125	30,000	30,000	-		-	30,000	0%
Interest Earnings	1,054	823	162	162	133		133	29	82%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	30,136	23,947	30,162	30,162	133		133	30,029	0%
Expenditures by Type									
Services & Charges									
Repairs & Maintenance	1,249	38,513	30,000	30,000	14,353		14,353	15,647	48%
Other Services & Charges	-	-	-	-	-		-	-	-
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	1,249	38,513	30,000	30,000	14,353		14,353	15,647	48%
Capital	10,000	32,955	-	-	-		-	-	-
Total Expenditures	11,249	71,468	30,000	30,000	14,353		14,353	15,647	48%
Net Surplus / (Deficit)	18,887	(47,520)	162	162	(14,220)		(14,220)		
Beginning Cash Balance	54,612	73,256		25,850			Cash Reserves Target		
Cash Adjustments	(243)	114		-			No reserve requirement - Capital fund - spend down to zero		
Ending Cash Balance	73,256	25,850		26,012	11,674				
Cash Reserves Target	-	-		-					

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.

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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	37,554		37,554	67,446	36%
Interest Earnings	7,145	10,956	3,354	3,354	3,668		3,668	(314)	109%
Other Income	-	575	-	-	-		-	-	-
Interfund Transfers In	-	-	-	175,579	175,579		175,579	-	100%
Total Revenue	108,396	93,995	108,354	283,933	216,801		216,801	67,132	76%

Expenditures by Type									
Supplies	6,690	14,469	40,000	40,000	-	-	-	40,000	0%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	63,882	21,435	55,000	146,759	90,471	1,974	92,445	54,314	63%
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	63%
Capital	74,492	14,149	40,000	373,224	11,400	334,994	346,394	26,830	93%
Total Expenditures	145,063	50,052	135,000	559,983	101,871	336,968	438,839	121,144	78%

Net Surplus / (Deficit)	(36,667)	43,943	(26,646)	(276,050)	114,929	(222,039)
Beginning Cash Balance	416,215	378,088		422,125		
Cash Adjustments	(1,459)	94		-		
Ending Cash Balance	378,088	422,125		146,075	537,778	
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	26%
Interest Earnings	2,107	2,961	229	700	543		543	157	78%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	19,768	17,386	15,229	15,700	4,459		4,459	11,241	28%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	38,779	35,000	69,160	34,160	-	34,160	35,000	49%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	38,779	35,000	69,160	34,160	-	34,160	35,000	49%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	38,779	35,000	69,160	34,160	-	34,160	35,000	49%

Net Surplus / (Deficit)	19,768	(21,393)	(19,771)	(53,460)	(29,701)		(29,701)
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Beginning Cash Balance	109,771	129,091		107,792		Cash Reserves Target
Cash Adjustments	(448)	94		-		
Ending Cash Balance	129,091	107,792		54,332	78,275	
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 Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Revenue									
Debt Proceeds	3,786,189	-	-	-	-		-	-	-
Interest Earnings	1,999	22,489	-	12,652	293		293	12,359	2%
Interfund Transfers In	64,761	-	-	-	-		-	-	-
Total Revenue	3,852,949	22,489	-	12,652	293		293	12,359	2%

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	121,222	-	121,222	12,359	91%
Total Expenditures	588,090	3,166,419	-	133,581	121,222	-	121,222	12,359	91%

Net Surplus / (Deficit)	3,264,859	(3,143,930)	-	(120,929)	(120,929)	(120,929)
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Beginning Cash Balance	-	3,264,859		120,929			Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-		-			
Ending Cash Balance	3,264,859	120,929		-		-	
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	-	85,000	66,302		66,302	18,698	78%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	186,252	297,324	-	85,000	66,302		66,302	18,698	78%

Expenditures by Type									
Services & Charges									
Professional Services	129,892	15,000	-	6,464	-	-	6,464	6,464	100%
Debt Service Interest & Fees	17,750	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	147,642	15,000	-	6,464	-	-	6,464	6,464	100%

Capital	955,451	4,176,107	-	8,563,296	2,876,879	5,188,428	8,065,307	497,989	94%
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Total Expenditures	1,103,093	4,191,107	-	8,569,760	2,876,879	5,194,892	8,071,770	497,989	94%
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Net Surplus / (Deficit)	(916,841)	(3,893,782)	-	(8,484,760)	(2,810,577)	(8,005,468)			
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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		578,038	6,280,474		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	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.		
Revenue									
Charges for Services	1,222,385	945,347	1,281,877	1,281,877	707,826		707,826	574,051	55%
Fines, Forfeitures, and Fees	67,203	42,745	62,100	62,080	27,486		27,486	34,594	44%
Interest Earnings	22,665	32,323	11,271	11,271	7,426		7,426	3,845	66%
Other Income	2,655	16,084	1,200	1,220	20		20	1,200	2%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,314,909	1,036,499	1,356,448	1,356,448	742,758		742,758	613,690	55%

Expenditures by Subdivisions										
Parking Enforcement	264,600	105,009	81,470	82,470	67,748		2,500	70,248	12,222	85%
Parking General Operations	-	-	-	40,118	40,118		-	40,118	-	100%
Main Street Garage	283,633	270,215	342,975	712,059	472,109	179,835	651,944	60,115	92%	
Leighton Plaza Garage	376,898	450,815	445,887	506,533	440,565	41,835	482,401	24,132	95%	
Wayne Street Garage	283,985	197,869	299,163	347,493	282,912	21,998	304,910	42,583	88%	
Eddy St Commons Garage	-	15,000	11,000	11,000	7,126	3,385	10,511	489	96%	
Total Expenditures	1,209,117	1,038,908	1,180,495	1,699,673	1,310,579	249,553	1,560,132	139,541	92%	

Expenditures by Type										
Supplies	969	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	1,001,178	700,335	500,000	501,821	456,539	42,303	498,842	2,979	99%	
Printing & Advertising	-	-	-	-	-	-	-	-	-	
Utilities	97,488	104,528	86,296	102,671	82,109	7,293	89,401	13,270	87%	
Repairs & Maintenance	59,093	126,794	315,000	271,685	218,112	38,050	256,162	15,523	94%	
Interfund Allocations	40,944	49,026	84,199	84,199	110,281	-	110,281	(26,082)	131%	
Other Services & Charges	9,444	13,574	5,000	18,499	14,417	-	14,417	4,082	78%	
Interfund Transfers Out	-	-	-	40,118	-	-	-	40,118	0%	
Total Services & Charges	1,208,148	994,258	990,495	1,018,993	881,457	87,645	969,103	49,890	95%	
Capital	-	44,650	190,000	680,680	429,121	161,908	591,029	89,651	87%	
Total Expenditures	1,209,117	1,038,908	1,180,495	1,699,673	1,310,579	249,553	1,560,132	139,541	92%	

Net Surplus / (Deficit)	105,792	(2,409)	175,953	(343,225)	(567,820)		(817,374)		
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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		983,028	782,083				
Cash Reserves Target	302,279	259,727		424,918					

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
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Fund Type	Enterprise Funds
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Control	City Funds
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	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									
Intergov./ Shared Revenues	1,275,000	1,275,000	1,275,000	1,275,000	956,250		956,250	318,750	75%
Charges for Services	3,157,588	3,192,290	3,590,320	3,587,811	728,290		728,290	2,859,521	20%
Interest Earnings	(6)	24	-	7	7		7	-	103%
Other Income	4,595	9,692	6,275	8,777	5,878		5,878	2,899	67%
Interfund Allocation Reimb	-	66,045	68,478	68,478	57,064		57,064	11,414	83%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	4,437,177	4,543,051	4,940,073	4,940,073	1,747,488		1,747,488	3,192,584	35%

Expenditures by Subdivisions									
City Operations	763,881	1,390,766	1,491,433	1,529,619	996,989	46,801	1,043,790	485,829	68%
Food & Beverage Operations	3,495,827	3,137,910	3,506,282	3,506,282	1,187,186	-	1,187,186	2,319,096	34%
Total Expenditures	4,259,708	4,528,676	4,997,715	5,035,901	2,184,176	46,801	2,230,976	2,804,925	44%

Expenditures by Type									
Personnel									
Salaries & Wages	334,283	473,272	513,026	513,026	318,193	-	318,193	194,833	62%
Fringe Benefits	120,798	155,072	191,269	191,269	119,198	-	119,198	72,071	62%
Other Personnel Costs	1,387,772	1,197,879	1,397,785	1,397,785	667,881	-	667,881	729,904	48%
Total Personnel	1,842,853	1,826,223	2,102,080	2,102,080	1,105,272	-	1,105,272	996,808	53%

Supplies	1,224,932	1,145,517	1,418,899	1,419,994	250,248	7,143	257,391	1,162,603	18%
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Services & Charges									
Professional Services	96,141	76,325	120,628	127,356	28,821	65	28,886	98,470	23%
Printing & Advertising	99	2,893	-	657	277	-	277	380	42%
Utilities	344,126	375,552	353,989	353,989	230,793	7,354	238,147	115,842	67%
Education & Training	299	-	-	1,575	1,575	-	1,575	-	100%
Travel	-	-	1,000	1,000	-	-	-	1,000	0%
Repairs & Maintenance	56,990	101,642	101,000	126,900	65,698	30,635	96,333	30,567	76%
Interfund Allocations	-	162,380	169,544	169,544	141,288	-	141,288	28,256	83%
Insurance	90,112	57,019	57,047	57,047	40,271	-	40,271	16,776	71%
Other Services & Charges	518,247	512,899	579,589	581,820	225,992	1,604	227,596	354,224	39%
Interfund Transfers Out	85,909	268,227	93,939	93,939	93,939	-	93,939	-	100%
Total Services & Charges	1,191,923	1,556,936	1,476,736	1,513,827	828,655	39,658	868,313	645,515	57%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	4,259,708	4,528,676	4,997,715	5,035,901	2,184,176	46,801	2,230,976	2,804,926	44%
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Net Surplus / (Deficit)	177,469	14,375	(57,642)	(95,828)	(436,687)	(483,488)
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Beginning Cash Balance	1,354,272	1,532,952		1,537,206		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	1,211	(10,121)		-		
Ending Cash Balance	1,532,952	1,537,206		1,441,378	1,163,390	
Cash Reserves Target	1,064,927	1,132,169		1,258,975		

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.

City of South Bend, Indiana
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Fund Name	Century Center Capital	Fund Number	671
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Fund Type	Enterprise Funds
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Control	City Funds
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	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	18,400	1,914		1,914	16,486	10%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	177,475	-	-	-		-	-	-
Total Revenue	2,026	190,441	10,000	18,400	1,914		1,914	16,486	10%

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	0%
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Total Expenditures	10,016	66,123	20,000	1,000,000	-	-	-	1,000,000	0%
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Net Surplus / (Deficit)	(7,989)	124,318	(10,000)	(981,600)	1,914	1,914
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Beginning Cash Balance	865,353	857,363		981,681		Cash Reserves Target \$800,000 Minimum per Board of Managers
Cash Adjustments	-	-		-		
Ending Cash Balance	857,363	981,681		81	983,596	
Cash Reserves Target	800,000	800,000		800,000		

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.

City of South Bend, Indiana
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Fund Name	Century Center Energy Conservation Debt Svc	Fund Number	672
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Fund Type	Debt Service Fund
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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	221,437	235,000	221,437	221,437	221,437		221,437	-	100%
Interest Earnings	36	4,232	1,200	2,400	2,458		2,458	(58)	102%
Other Income	110,049	104,511	95,720	95,720	49,487		49,487	46,233	52%
Interfund Transfers In	85,909	90,752	93,939	93,939	93,939		93,939	-	100%
Total Revenue	417,430	434,495	412,296	413,496	367,321		367,321	46,175	89%

Expenditures by Type

Services & Charges									
	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
Debt Service Principal	162,702	280,090	285,614	285,614	285,614	-	285,614	-	100%
Debt Service Interest & Fees	143,034	135,333	125,482	125,482	125,482	-	125,482	-	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	305,736	415,423	411,096	411,096	411,096	-	411,096	-	100%
Capital									
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	305,736	415,423	411,096	411,096	411,096	-	411,096	-	100%

Net Surplus / (Deficit)	111,694	19,071	1,200	2,400	(43,775)	(43,775)
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Beginning Cash Balance	58,882	170,316		189,409		Cash Reserves Target
Cash Adjustments	(260)	21		-		
Ending Cash Balance	170,316	189,409		191,809	145,872	
Cash Reserves Target	-	-		-		

Fund Purpose:

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

Explanation of Revenue Sources:

This fund receives revenue 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	220	231		231	(11)	105%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	509	803	120	220	231		231	(11)	105%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	20,000	20,000	-	-	-	20,000	0%
Interfund Transfers Out	424,791	-	-	-	-	-	-	-	-
Total Services & Charges	424,791	-	20,000	20,000	-	-	-	20,000	0%
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures	424,791	-	20,000	20,000	-	-	-	20,000	0%

Net Surplus / (Deficit)	(424,282)	803	(19,880)	(19,780)	231	231
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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		9,950	30,012	
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.

City of South Bend, Indiana
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Fund Name	Bowman Cemetery	Fund Number	731
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Fund Type	Special Revenue Fund
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Control	City Funds
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	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	3,634		3,634	2,157	63%
Other Income	31,207	-	-	-	-		-	-	-
Interfund Transfers In	424,791	-	-	-	-		-	-	-
Total Revenue	455,872	12,623	5,791	5,791	3,634		3,634	2,157	63%

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

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	455,872	12,623	5,791	5,791	3,634		3,634		
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Beginning Cash Balance	-	454,888		467,692					
Cash Adjustments	(984)	182		-					
Ending Cash Balance	454,888	467,692		473,483	472,129				
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
Monthly Financial Report
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Fund Name	2015 Parks Bond Debt Service	Fund Number	757
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Fund Type	Debt Service Funds
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Control	City Funds
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	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	798		798	1,202	40%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	347,259	409,270	377,756	377,756	314,466		314,466	63,290	83%
Total Revenue	350,045	412,797	379,756	379,756	315,264		315,264	64,492	83%

Expenditures by Type

Services & Charges									
Debt Service Principal	210,000	220,000	225,000	225,000	225,000	-	225,000	-	100%
Debt Service Interest & Fees	169,106	162,731	157,131	157,131	156,131	-	156,131	1,000	99%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	379,106	382,731	382,131	382,131	381,131	-	381,131	1,000	100%
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures	379,106	382,731	382,131	382,131	381,131	-	381,131	1,000	100%

Net Surplus / (Deficit)	(29,061)	30,066	(2,375)	(2,375)	(65,868)	(65,868)
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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	524,629	
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	4,144		4,144	25,856	14%
Interest Earnings	3,692	6,364	2,281	2,263	1,693		1,693	570	75%
Other Income	300	310	-	18	18		18	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	40,730	11,691	32,281	32,281	5,855		5,855	26,426	18%

Expenditures by Type									
Services & Charges									
Education & Training	-	-	20,000	20,000	-	-	-	20,000	0%
Other Services & Charges	7,856	-	12,000	12,000	-	-	-	12,000	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	7,856	-	32,000	32,000	-	-	-	32,000	0%
Capital	-	-	45,000	76,753	31,753	30,043	61,796	14,957	81%
Total Expenditures	7,856	-	77,000	108,753	31,753	30,043	61,796	46,957	57%

Net Surplus / (Deficit)	32,873	11,691	(44,719)	(76,472)	(25,898)	(55,941)
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Beginning Cash Balance	194,467	226,550		238,323		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(790)	81		-		
Ending Cash Balance	226,550	238,323		161,851	212,833	
Cash Reserves Target	1,964	-		27,188		

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

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

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

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Fund Name	Police Curfew Violations	Fund Number	218
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Fund Type	Special Revenue Funds
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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	480	768		768	(288)	160%
Interest Earnings	232	359	147	147	102		102	45	69%
Donations	750	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	1,120	434	347	627	870		870	(243)	139%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	854	623	1,000	1,000	-	-	-	1,000	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	854	623	1,000	1,000	-	-	-	1,000	0%
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures	854	623	1,000	1,000	-	-	-	1,000	0%

Net Surplus / (Deficit)	266	(190)	(653)	(373)	870	870
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Beginning Cash Balance	12,860	13,077		12,894		Cash Reserves Target
Cash Adjustments	(48)	6		-		
Ending Cash Balance	13,077	12,894		12,521	13,786	25% of Annual expenditures
Cash Reserves Target	214	156		250		

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.

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Fund Name	Law Enforcement Continuing Education					Fund Number	220		
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	124,980	135,148	120,000	120,000	125,355		125,355	(5,355)	104%
Fines, Forfeitures, and Fees	78,353	103,233	111,000	114,900	79,792		79,792	35,108	69%
Interest Earnings	9,917	11,017	2,121	4,121	3,383		3,383	738	82%
Donations	525	-	1,000	-	2,000		2,000	(2,000)	-
Other Income	17,621	12,238	21,000	16,100	11,110		11,110	4,990	69%
Interfund Transfers In	-	26,423	-	-	-		-	-	-
Total Revenue	231,395	288,059	255,121	255,121	221,641		221,641	33,481	87%
Expenditures by Type									
Supplies	173,990	168,527	160,500	201,727	46,240	11,678	57,917	143,810	29%
Services & Charges									
Professional Services	-	-	-	-	236	-	236	(236)	-
Education & Training	77,133	64,459	80,000	86,050	69,394	14,012	83,406	2,644	97%
Travel	40,706	41,704	50,000	50,000	19,531	6,798	26,329	23,671	53%
Other Services & Charges	65,622	37,480	55,000	57,600	17,960	-	17,960	39,640	31%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	183,461	143,643	185,000	193,650	107,121	20,809	127,931	65,719	66%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	357,452	312,170	345,500	395,377	153,361	32,487	185,848	209,529	47%
Net Surplus / (Deficit)	(126,057)	(24,110)	(90,379)	(140,256)	68,280		35,793		
Beginning Cash Balance	573,049	445,146		421,276					
Cash Adjustments	(1,846)	240		-					
Ending Cash Balance	445,146	421,276		281,020	490,371				
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
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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									
Local Income Taxes	8,487,336	9,205,130	8,766,330	9,703,297	8,242,242		8,242,242	1,461,055	85%
Interest Earnings	22,175	78,327	10,000	30,000	29,571		29,571	429	99%
Total Revenue	8,509,511	9,283,457	8,776,330	9,733,297	8,271,813		8,271,813	1,461,484	85%

Expenditures by Department									
Police Department	4,265,266	4,114,929	4,619,658	4,619,658	3,763,570	-	3,763,570	856,088	81%
Fire Department	3,273,458	3,867,331	4,330,887	4,330,887	3,572,625	-	3,572,625	758,262	82%
Total Expenditures	7,538,724	7,982,259	8,950,545	8,950,545	7,336,196	-	7,336,196	1,614,350	82%

Expenditures by Type									
Personnel									
Salaries & Wages	5,514,445	6,114,800	6,623,926	6,623,926	5,447,449	-	5,447,449	1,176,477	82%
Fringe Benefits	2,024,279	1,867,459	2,326,619	2,326,619	1,888,747	-	1,888,747	437,872	81%
Total Personnel	7,538,724	7,982,259	8,950,545	8,950,545	7,336,196	-	7,336,196	1,614,349	82%

Total Expenditures	7,538,724	7,982,259	8,950,545	8,950,545	7,336,196	-	7,336,196	1,614,349	82%
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Net Surplus / (Deficit)	970,787	1,301,198	(174,215)	782,752	935,618	935,618
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Beginning Cash Balance	988,905	1,953,942		3,253,787		Cash Reserves Target 8% of Annual expenditures - one month reserve
Cash Adjustments	(5,750)	(1,353)		-		
Ending Cash Balance	1,953,942	3,253,787		4,036,539	4,194,983	
Cash Reserves Target	603,098	638,581		716,044		

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
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Fund Type	Internal 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									
Charges for Services	3,507	5,333	5,720	5,720	4,380		4,380	1,340	77%
Interest Earnings	13,423	20,608	8,432	8,432	5,352		5,352	3,080	63%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	16,930	25,941	14,152	14,152	9,732		9,732	4,420	69%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	18,198	50,000	50,000	50,000	7,005	-	7,005	42,996	14%
Interfund Transfers Out	-	-	-	49,087	49,087	-	49,087	-	100%
Total Services & Charges	18,198	50,000	50,000	99,087	56,092	-	56,092	42,996	57%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	18,198	50,000	50,000	99,087	56,092	-	56,092	42,996	57%
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Net Surplus / (Deficit)	(1,268)	(24,059)	(35,848)	(84,935)	(46,359)	(46,359)			
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Beginning Cash Balance	752,925	748,876		725,194					
Cash Adjustments	(2,780)	376		-					
Ending Cash Balance	748,876	725,194		640,259	680,078				
Cash Reserves Target	750,000	750,000		750,000					

Cash Reserves Target

Set dollar amount of \$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.

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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	32		32	19	63%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	70	111	51	51	32		32	19	63%

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

Net Surplus / (Deficit)	70	111	51	51	32		32
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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	4,134	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	0%
Charges for Services	1,616,582	-	1,801,814	2,448,720	2,203,574		2,203,574	245,146	90%
Interest Earnings	79,982	79,926	8,303	8,303	7,857		7,857	446	95%
Debt Proceeds	-	-	-	1,660,000	1,660,000		1,660,000	-	100%
Other Income	3,515	25,437	-	8,245	8,244		8,244	1	100%
Interfund Transfers In	27,741	545,695	-	-	-		-	-	-
Total Revenue	1,727,820	651,058	1,885,117	4,200,268	3,879,675		3,879,675	320,593	92%

Expenditures by Type

Supplies	39,950	18,800	-	-	-	-	-	-	-
Services & Charges									
Professional Services	25,402	-	-	-	-	-	-	-	-
Debt Service Principal	286,561	434,910	698,185	695,890	111,827	213,378	325,206	370,684	47%
Debt Service Interest & Fees	29,819	43,560	70,888	70,888	17,202	14,638	31,840	39,048	45%
Interfund Transfers Out	625,939	726,206	743,936	746,231	746,231	-	746,231	-	100%
Total Services & Charges	967,721	1,204,676	1,513,009	1,513,009	875,261	228,017	1,103,277	409,732	73%
Capital	919,235	1,570,388	410,000	3,782,926	1,874,706	1,561,264	3,435,970	346,956	91%
Total Expenditures	1,926,906	2,793,864	1,923,009	5,295,935	2,749,966	1,789,281	4,539,247	756,688	86%

Net Surplus / (Deficit) (199,086) (2,142,806) (37,892) (1,095,667) 1,129,709 (659,572)

Beginning Cash Balance	4,314,122	4,099,519		1,962,214		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(15,517)	5,501		-		
Ending Cash Balance	4,099,519	1,962,214		866,547	3,095,286	
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 breathing apparatus (SCBA), cardiac monitors, and turnout gear. In recent years, the City has begun purchasing equipment through five year capital leases. The budgeted expenditures for debt service principal and interest have increased as the capital expenditures for vehicles and equipment has gone down. Interfund Transfers Out includes transfers to debt service funds for principal and interest payments on two different bonds: 2013 EMS/Fire Station/Tower Bonds (final payment 2/1/33, debt schedule #116) and 2018 General Obligation Bonds-Fire Station #9 (final payment 1/15/38, debt schedule #168).

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Fund Name	Emergency Medical Services Operating	Fund Number	288
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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									
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	-	10,317	10,316		10,316	1	100%
Donations	200	-	-	-	-		-	-	-
Other Income	21,159	2,993	-	797	797		797	-	100%
Interfund Transfers In	-	988,936	-	-	-		-	-	-
Total Revenue	6,312,126	6,737,835	-	11,114	11,113		11,113	1	100%

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	-	100%
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Services & Charges

Professional Services	157,713	71,285	-	1,293	1,292		1,292	1	100%
Utilities	18,800	8,758	-	-	-		-	-	-
Education & Training	44,560	19,688	-	4,778	4,778		4,778	-	100%
Repairs & Maintenance	127,347	93,053	-	44,889	42,719	2,170	44,888	1	100%
Interfund Allocations	220,456	261,156	-	-	-		-	-	-
Other Services & Charges	181,063	222,012	-	54,947	54,946		54,946	1	100%
Interfund Transfers Out	-	-	1,771,992	1,716,684	-		-	1,716,684	0%
Total Services & Charges	749,939	675,953	1,771,992	1,822,591	103,734	2,170	105,904	1,716,687	6%

Capital	19,811	35,359	-	-	-		-	-	-
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Total Expenditures	6,193,361	6,232,938	1,771,992	1,824,059	105,202	2,170	107,372	1,716,687	6%
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Net Surplus / (Deficit)	118,765	504,897	(1,771,992)	(1,812,945)	(94,089)		(96,259)		
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Beginning Cash Balance	1,829,976	1,956,568		2,520,160			Cash Reserves Target		
Cash Adjustments	7,828	58,695		-					
Ending Cash Balance	1,956,568	2,520,160		707,215	2,323,763				
Cash Reserves Target	1,548,340	1,558,234		456,015			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.

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Fund Name	HAZMAT	Fund Number	289
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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	-	9,350	10,000	10,000	-		-	10,000	0%
Interest Earnings	451	709	238	238	217		217	21	91%
Other Income	-	12	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	451	10,071	10,238	10,238	217		217	10,021	2%

Expenditures by Type

Supplies	8,834	1,457	10,000	10,000	-	2,404	2,404	7,596	24%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital									
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	8,834	1,457	10,000	10,000	-	2,404	2,404	7,596	24%

Net Surplus / (Deficit)	(8,383)	8,614	238	238	217		(2,187)
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Beginning Cash Balance	27,506	19,039		27,647		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(84)	(6)		-		
Ending Cash Balance	19,039	27,647		27,885	27,911	
Cash Reserves Target	2,209	364		2,500		

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.

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Fund Name	Indiana River Rescue	Fund Number	291
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	100,590	111,870	90,000	90,000	53,300		53,300	36,700	59%
Interest Earnings	2,726	6,998	2,317	2,317	2,641		2,641	(324)	114%
Donations	-	24,945	-	-	-		-	-	-
Other Income	5,152	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	108,468	143,813	92,317	92,317	55,941		55,941	36,376	61%

Expenditures by Type									
Personnel									
Salaries & Wages	3,000	462	3,000	3,000	-	-	-	3,000	0%
Fringe Benefits	-	-	2,500	2,500	-	-	-	2,500	0%
Total Personnel	3,000	462	5,500	5,500	-	-	-	5,500	0%
Supplies	13,277	10,913	18,500	21,282	14,404	2,326	16,731	4,551	79%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	890	1,300	1,300	-	-	-	1,300	0%
Education & Training	2,054	10,855	9,000	9,000	425	-	425	8,575	5%
Travel	9,845	942	15,000	15,000	2,524	-	2,524	12,476	17%
Repairs & Maintenance	21,764	7,520	43,000	43,000	-	-	-	43,000	0%
Other Services & Charges	600	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	34,264	20,206	68,300	68,300	2,949	-	2,949	65,351	4%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	50,541	31,581	92,300	95,082	17,353	2,326	19,679	75,402	21%
Net Surplus / (Deficit)	57,927	112,232	17	(2,765)	38,588		36,262		

Beginning Cash Balance	123,859	181,204		293,325					
Cash Adjustments	(583)	(111)		-					
Ending Cash Balance	181,204	293,325		290,560	332,416				
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.

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Fund Name	Police Grants	Fund Number	292
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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									
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)	-	-	-	-		-
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Beginning Cash Balance	48,451	26,716		26,716		Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	-	-		-		
Ending Cash Balance	26,716	26,716		26,716	26,716	
Cash Reserves Target	-	-		-		

Fund Purpose:
This fund was established to track the revenue and expenditures related to specific Federal Grants. 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.

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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	9,350		9,350	10,650	47%	
Interest Earnings	1,711	3,069	1,240	1,240	987		987	253	80%	
Other Income	-	175	-	-	-		-	-	-	
Interfund Transfers In	-	-	-	-	-		-	-	-	
Total Revenue	22,903	26,769	21,240	21,240	10,337		10,337	10,903	49%	
Expenditures by Type										
Supplies	190	-	1,500	1,500	214	-	214	1,286	14%	
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	
Education & Training	6,150	157	10,000	10,000	-	-	-	10,000	0%	
Travel	-	-	1,500	1,500	-	-	-	1,500	0%	
Other Services & Charges	5,249	6,579	9,500	9,500	2,843	-	2,843	6,657	30%	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	
Total Services & Charges	11,399	6,737	21,000	21,000	2,843	-	2,843	18,157	14%	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures	11,589	6,737	22,500	22,500	3,057	-	3,057	19,443	14%	
Net Surplus / (Deficit)	11,314	20,032	(1,260)	(1,260)	7,280		7,280			
Beginning Cash Balance	87,473	98,440		118,481						
Cash Adjustments	(348)	10		-						
Ending Cash Balance	98,440	118,481		117,221	125,965					
Cash Reserves Target	2,897	1,684		5,625						
						Cash Reserves Target				
						25% of Annual expenditures				

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.

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Fund Name	COPS MORE Grant	Fund Number	295
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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./ Grants	101,310	56,495	-	364,946	180,998		180,998	183,948	50%
Fines, Forfeitures, and Fees	12,766	9,219	10,000	10,000	5,909		5,909	4,091	59%
Interest Earnings	2,278	4,724	1,265	1,265	525		525	740	41%
Donations	-	5,098	-	-	-		-	-	-
Other Income	14,012	1,949	20,000	20,260	260		260	20,000	1%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	130,367	77,485	31,265	396,471	187,692		187,692	208,779	47%

Expenditures by Type

Supplies	19,215	65,306	47,000	185,020	86,905	-	86,905	98,115	47%
Services & Charges									
Professional Services	-	-	-	48,560	-	-	-	48,560	0%
Education & Training	-	300	-	-	-	-	-	-	-
Travel	-	-	-	28,812	-	20,906	20,906	7,906	73%
Other Services & Charges	43,835	44,622	45,000	45,000	12,317	6,408	18,725	26,275	42%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	43,835	44,922	45,000	122,372	12,317	27,314	39,631	82,741	32%
Capital	-	-	-	215,909	185,805	29,433	215,238	671	100%
Total Expenditures	63,050	110,228	92,000	523,301	285,026	56,747	341,773	181,527	65%

Net Surplus / (Deficit)	67,316	(32,743)	(60,735)	(126,830)	(97,334)	(154,081)
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Beginning Cash Balance	135,365	202,035		169,439		Cash Reserves Target No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	(646)	146		-		
Ending Cash Balance	202,035	169,439		42,609	72,395	
Cash Reserves Target	-	-		-	-	

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.

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Fund Name	Police Federal Drug Enforcement	Fund Number	299
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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	6,201	-	5,000	5,000	-		-	5,000	0%
Interest Earnings	2,654	3,131	1,366	1,366	691		691	675	51%
Other Income	36,436	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	45,291	3,131	6,366	6,366	691		691	5,675	11%

Expenditures by Type

Supplies	-	-	6,000	6,000	-	-	-	6,000	0%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	22,100	43,499	45,000	45,000	31,000	-	31,000	14,000	69%
Total Expenditures	22,100	43,499	51,000	51,000	31,000	-	31,000	20,000	61%

Net Surplus / (Deficit)	23,191	(40,368)	(44,634)	(44,634)	(30,309)	(30,309)
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Beginning Cash Balance	130,729	153,920		113,552		Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	-	-		-		
Ending Cash Balance	153,920	113,552		68,918	83,243	
Cash Reserves Target	5,525	10,875		12,750		

Fund Purpose:

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

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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

	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	341,231		341,231	-	100%
Total Revenue	120,663	321,706	341,231	341,231	341,231		341,231	-	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	75,000	170,000	195,000	195,000	195,000	-	195,000	-	100%
Debt Service Interest & Fees	45,663	151,706	146,231	146,231	146,231	-	146,231	-	100%
Total Services & Charges	120,663	321,706	341,231	341,231	341,231	-	341,231	-	100%
Total Expenditures	120,663	321,706	341,231	341,231	341,231	-	341,231	-	100%

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.

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Fund Name	2018 Fire Station #9 Bond Capital	Fund Number	451
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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	55,108	42,008	3,854	3,854	2,683		2,683	1,171	70%
Debt Proceeds	5,082,316	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	5,137,424	42,008	3,854	3,854	2,683		2,683	1,171	70%

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	89,311	-	89,311	-	100%
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Total Expenditures	1,635,423	3,143,446	-	89,311	89,311	-	89,311	-	100%
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Net Surplus / (Deficit)	3,502,001	(3,101,438)	3,854	(85,457)	(86,628)		(86,628)		
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Beginning Cash Balance	-	3,494,445		399,877					
Cash Adjustments	(7,556)	6,871		-					
Ending Cash Balance	3,494,445	399,877		314,420	313,935				
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 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.

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Fund Name	Fire Pension	Fund Number	701
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Fund Type	Pension Trust 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	4,475,669	4,466,993	4,900,000	4,900,000	4,323,533		4,323,533	576,467	88%
Interest Earnings	7,439	8,670	6,502	6,502	1,356		1,356	5,146	21%
Other Income	9,010	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	4,492,118	4,475,663	4,906,502	4,906,502	4,324,890		4,324,890	581,613	88%

Expenditures by Type

Personnel									
Salaries & Wages	4,636,193	4,449,225	4,791,361	4,791,361	3,517,937	-	3,517,937	1,273,424	73%
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	4,636,193	4,449,225	4,791,361	4,791,361	3,517,937	-	3,517,937	1,273,424	73%
Supplies	67	-	100	100	-	-	-	100	0%
Services & Charges									
Professional Services	3,202	4,000	6,100	6,100	3,500	-	3,500	2,600	57%
Travel	-	-	350	350	-	-	-	350	0%
Other Services & Charges	919	1,126	1,400	1,400	601	-	601	799	43%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,121	5,126	7,850	7,850	4,101	-	4,101	3,749	52%
Total Expenditures	4,640,381	4,454,351	4,799,311	4,799,311	3,522,037	-	3,522,037	1,277,273	73%

Net Surplus / (Deficit)	(148,263)	21,312	107,191	107,191	802,853	802,853
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Beginning Cash Balance	464,746	315,085		336,501		Cash Reserves Target 10% of Annual expenditures
Cash Adjustments	(1,398)	104		-		
Ending Cash Balance	315,085	336,501		443,692	1,139,931	
Cash Reserves Target	464,038	445,435		479,931		

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.

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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		Encumbrances	& Encumb.		Budget
Revenue									
Intergov./ Shared Revenues	6,223,858	6,111,782	6,347,700	6,117,752	6,048,813		6,048,813	68,939	99%
Interest Earnings	14,743	17,014	12,428	12,428	1,989		1,989	10,439	16%
Other Income	4,124	2,890	8,000	8,000	6,284		6,284	1,716	79%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	6,242,725	6,131,686	6,368,128	6,138,180	6,057,085		6,057,085	81,094	99%
Expenditures by Type									
Personnel									
Salaries & Wages	6,175,699	6,374,654	6,229,288	6,229,288	5,201,672	-	5,201,672	1,027,616	84%
Fringe Benefits	261	-	3,717	3,717	-	-	-	3,717	0%
Total Personnel	6,175,960	6,374,654	6,233,005	6,233,005	5,201,672	-	5,201,672	1,031,333	83%
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	3,200	4,000	6,500	6,500	3,500	-	3,500	3,000	54%
Travel	-	-	500	500	-	-	-	500	0%
Other Services & Charges	979	1,271	1,400	1,400	839	34	873	527	62%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,179	5,271	8,400	8,400	4,339	34	4,373	4,027	52%
Total Expenditures	6,180,140	6,379,925	6,241,405	6,241,405	5,206,011	34	5,206,045	1,035,360	83%
Net Surplus / (Deficit)	62,585	(248,240)	126,723	(103,225)	851,074		851,040		
Beginning Cash Balance	886,366	945,540		698,148					
Cash Adjustments	(3,411)	848		-					
Ending Cash Balance	945,540	698,148		594,923	1,550,419				
Cash Reserves Target	618,014	637,993		624,141					
							Cash Reserves Target		
							10% of Annual expenditures		

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.

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Fund Name	Police K-9 Unit	Fund Number	705
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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	51	65	4	22	19		19	3	85%
Donations	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	51	65	4	22	19		19	3	85%

Expenditures by Type

Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	601	-	2,020	2,020	-	-	-	2,020	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	601	-	2,020	2,020	-	-	-	2,020	0%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	601	-	2,020	2,020	-	-	-	2,020	0%

Net Surplus / (Deficit)	(550)	65	(2,016)	(1,998)	19		19
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Beginning Cash Balance	2,889	2,330		2,395		Cash Reserves Target No reserve requirement
Cash Adjustments	(9)	1		-		
Ending Cash Balance	2,330	2,395		397	2,418	
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	Stuebaker-Oliver Revitalizing Grants	Fund Number	209
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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./ Grants	28,198	-	-	-	-		-	-	-
Interest Earnings	16,217	24,778	20,000	20,000	6,296		6,296	13,704	31%
Other Income	100,000	100,000	100,000	100,000	100,000		100,000	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	144,415	124,778	120,000	120,000	106,296		106,296	13,704	89%

Expenditures by Type									
Services & Charges									
Professional Services	93,868	149,969	25,000	873,464	257,954	591,199	849,153	24,311	97%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	93,868	149,969	25,000	873,464	257,954	591,199	849,153	24,311	97%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	93,868	149,969	25,000	873,464	257,954	591,199	849,153	24,311	97%
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Net Surplus / (Deficit)	50,547	(25,191)	95,000	(753,464)	(151,658)		(742,857)		
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Beginning Cash Balance	876,414	954,136		929,415					
Cash Adjustments	27,174	470		-					
Ending Cash Balance	954,136	929,415		175,951	789,753				
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 Stuebaker/Oliver project area, and sites in wellhead protection areas.
- Brownfields revolving loan fund grant: Grant used to capitalize a revolving loan fund from which the City of South Bend will provide loans and subgrants to support cleanup activities for sites throughout the city that are contaminated with hazardous substances. Loans will be made based on an environmental prioritization process.
- Brownfields cleanup grant: Grant funds used to clean up the former Oliver Plow Works site. The site is part of the Stuebaker/Oliver Plow Works Redevelopment Strategy, a phased approach for eventually redeveloping the entire Stuebaker and Oliver factories into two light industrial parks. Grant funds also will be used for remediation and post-cleanup reporting, and community involvement activities.

Explanation of Revenue Sources:

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
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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./ Grants	2,375	-	-	555,695	-		-	555,695	0%
Interest Earnings	6,784	2,878	3,000	3,000	672		672	2,328	22%
Other Income	54,008	72,010	72,011	72,011	72,010		72,010	1	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	63,167	74,888	75,011	630,706	72,683		72,683	558,024	12%

Expenditures by Type									
Services & Charges									
Professional Services	-	53,699	-	142,758	41,584	63,279	104,863	37,895	73%
Repairs & Maintenance	-	-	-	400,000	-	-	-	400,000	0%
Debt Service Principal	65,591	67,581	69,632	69,632	52,028	17,604	69,632	-	100%
Debt Service Interest & Fees	6,419	4,429	2,379	2,379	1,980	399	2,379	-	100%
Grants & Subsidies	-	-	-	65,000	-	-	-	65,000	0%
Other Services & Charges	55,662	-	-	11,400	-	-	-	11,400	0%
Interfund Transfers Out	-	230,000	-	-	-	-	-	-	-
Total Services & Charges	127,672	355,710	72,011	691,169	95,592	81,282	176,874	514,295	26%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	127,672	355,710	72,011	691,169	95,592	81,282	176,874	514,295	26%
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Net Surplus / (Deficit)	(64,506)	(280,822)	3,000	(60,463)	(22,909)		(104,191)		
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Beginning Cash Balance	410,752	344,987		64,775		Cash Reserves Target No reserve requirement - Grant fund - spend down to zero			
Cash Adjustments	(1,259)	610		-					
Ending Cash Balance	344,987	64,775		4,312	41,882				
Cash Reserves Target	-	-		-					

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

Explanation of Revenue Sources:
This fund 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.

City of South Bend, Indiana
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Fund Name	Department of Community Investment (DCI)	Fund Number	211
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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./ Grants	270,192	434,000	464,500	9,500	10,650		10,650	(1,150)	112%
Charges for Services	338,582	212,079	249,070	737,784	746,924		746,924	(9,140)	101%
Fines, Forfeitures, and Fees	-	-	40,000	37,950	38,926		38,926	(976)	103%
Interest Earnings	14,158	17,680	15,000	15,000	7,357		7,357	7,643	49%
Other Income	4,256	4,123	-	2,573	2,598		2,598	(25)	101%
Interfund Allocation Reimb	-	-	174,531	174,531	145,443		145,443	29,088	83%
Interfund Transfers In	1,866,020	2,350,633	2,288,899	2,288,899	1,907,415		1,907,415	381,484	83%
Total Revenue	2,493,209	3,018,515	3,232,000	3,266,237	2,859,313		2,859,313	406,924	88%

Expenditures by Type

Personnel									
Salaries & Wages	1,464,757	1,493,197	1,788,354	1,778,354	1,274,015	-	1,274,015	504,339	72%
Fringe Benefits	630,626	528,540	665,776	665,776	474,746	-	474,746	191,030	71%
Total Personnel	2,095,383	2,021,736	2,454,130	2,444,130	1,748,761	-	1,748,761	695,369	72%

Supplies	19,501	18,276	25,792	28,054	12,673	981	13,654	14,400	49%
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Services & Charges

Professional Services	319,616	157,623	296,100	434,679	175,080	215,629	390,709	43,970	90%
Printing & Advertising	10,940	13,604	24,707	24,773	6,665	2,152	8,816	15,957	36%
Education & Training	8,889	9,835	23,900	23,900	3,097	-	3,097	20,803	13%
Travel	17,302	24,271	28,000	29,524	4,502	-	4,502	25,022	15%
Repairs & Maintenance	1,989	9,911	2,600	101,951	12,331	4,315	16,646	85,305	16%
Interfund Allocations	390,538	464,363	357,941	357,941	298,285	-	298,285	59,656	83%
Other Services & Charges	10,694	16,116	18,830	20,726	11,236	330	11,567	9,159	56%
Interfund Transfers Out	-	-	-	35,000	35,000	-	35,000	-	100%
Total Services & Charges	759,969	695,723	752,078	1,028,494	546,197	222,426	768,623	259,872	75%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	2,874,853	2,735,735	3,232,000	3,500,678	2,307,630	223,408	2,531,038	969,641	72%
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Net Surplus / (Deficit)	(381,644)	282,780	-	(234,441)	551,683		328,275		
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Beginning Cash Balance	1,114,625	729,684		1,012,307					
Cash Adjustments	(3,297)	(158)		-					
Ending Cash Balance	729,684	1,012,307		777,866	1,586,778				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement

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
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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./ Grants	3,542,536	2,030,043	2,711,000	7,093,322	1,965,351		1,965,351	5,127,971	28%
Fines, Forfeitures, and Fees	110	30	-	81	121		121	(40)	149%
Other Income	203,444	483,931	203,000	217,888	106,611		106,611	111,277	49%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,746,089	2,514,004	2,914,000	7,311,291	2,072,083		2,072,083	5,239,208	28%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	600,000	22,884	155,905	178,788	421,212	30%
Grants & Subsidies	3,848,101	2,555,898	2,911,000	9,017,968	2,054,823	3,068,935	5,123,758	3,894,210	57%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	3,848,101	2,555,898	2,911,000	9,617,968	2,077,707	3,224,840	5,302,546	4,315,422	55%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	3,848,101	2,555,898	2,911,000	9,617,968	2,077,707	3,224,840	5,302,546	4,315,422	55%
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Net Surplus / (Deficit)	(102,012)	(41,893)	3,000	(2,306,677)	(5,624)	(3,230,464)			
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Beginning Cash Balance	450,607	347,782		305,248		Cash Reserves Target			
Cash Adjustments	(813)	(641)		-		No reserve requirement - Grant fund - spend down to zero			
Ending Cash Balance	347,782	305,248		(2,001,429)	299,654				
Cash Reserves Target	-	-		-	-				

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
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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	6,344	844	500	500	330		330	170	66%
Other Income	37,508	84,104	30,000	30,000	18,442		18,442	11,558	61%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	43,852	84,948	30,500	30,500	18,772		18,772	11,728	62%

Expenditures by Type

Services & Charges									
Debt Service Principal	486,081	60,000	40,000	40,000	40,000	-	40,000	-	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	486,081	60,000	40,000	40,000	40,000	-	40,000	-	100%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	486,081	60,000	40,000	40,000	40,000	-	40,000	-	100%
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Net Surplus / (Deficit)	(442,229)	24,948	(9,500)	(9,500)	(21,228)		(21,228)		
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Beginning Cash Balance	471,939	28,919		53,838					
Cash Adjustments	(790)	(30)		-					
Ending Cash Balance	28,919	53,838		44,338	32,702				
Cash Reserves Target	-	-		-					

Cash Reserves Target

No reserve requirement - Grant fund - spend down to zero

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	1,111,808		1,111,808	660,742	63%
Fines, Forfeitures, and Fees	-	-	-	-	670		670	(670)	-
Interest Earnings	46,652	54,618	25,201	25,201	15,756		15,756	9,445	63%
Other Income	7,186	6,317	3,000	222	222		222	-	100%
Interfund Transfers In	7,428	-	-	-	-		-	-	-
Total Building Department	1,627,841	1,706,979	1,800,751	1,797,973	1,128,456		1,128,456	669,517	63%
Total Code Enforcement	1,506,064	2,983,937	-	2,130	8,017		8,017	(5,887)	376%
Total Fund Revenue	3,133,906	4,690,916	1,800,751	1,800,103	1,136,473		1,136,473	663,630	63%

Expenditures									
Building Department									
Personnel									
Salaries & Wages	681,787	716,916	874,667	874,667	645,091	-	645,091	229,576	74%
Fringe Benefits	319,576	273,508	339,734	339,734	256,463	-	256,463	83,271	75%
Total Personnel	1,001,363	990,425	1,214,401	1,214,401	901,554	-	901,554	312,847	74%
Supplies	21,813	14,307	19,576	24,818	12,085	930	13,015	11,803	52%
Services & Charges									
Professional Services	4,454	-	10,000	10,650	2,411	-	2,411	8,239	23%
Printing & Advertising	700	3,809	4,693	4,693	336	-	336	4,357	7%
Education & Training	3,190	2,859	3,500	3,500	2,429	-	2,429	1,071	69%
Travel	3,450	684	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	30,553	18,871	25,000	25,000	11,569	-	11,569	13,431	46%
Interfund Allocations	337,091	252,023	328,799	328,799	273,999	-	273,999	54,800	83%
Debt Service Principal	42,475	46,342	42,727	42,727	36,842	4,342	41,184	1,543	96%
Debt Service Interest & Fees	3,749	3,141	2,225	2,225	1,804	400	2,204	21	99%
Other Services & Charges	43,665	3,948	20,572	22,072	9,241	-	9,241	12,831	42%
Interfund Transfers Out	-	158,943	-	-	-	-	-	-	-
Total Services & Charges	469,328	490,621	443,516	445,666	338,631	4,742	343,374	102,293	77%
Capital	-	-	50,000	50,000	-	-	-	50,000	0%
Total Building Department	1,492,504	1,495,352	1,727,493	1,734,885	1,252,271	5,673	1,257,943	476,943	73%
Total Code Enforcement	2,678,595	3,001,390	-	270,543	24,714	33,421	58,135	212,408	21%
Total Fund Expenditures	4,171,099	4,496,742	1,727,493	2,005,428	1,276,985	39,094	1,316,079	689,349	66%

Net Surplus / (Deficit)	(1,037,193)	194,174	73,258	(205,325)	(140,512)	(179,605)
Beginning Cash Balance	3,143,961	2,092,204		2,285,733		
Cash Adjustments	(14,564)	(645)		-		
Ending Cash Balance	2,092,204	2,285,733		2,080,408	2,149,729	
Cash Reserves Target	1,042,775	1,124,185		501,357		

Cash Reserves Target

25% of Annual expenditures

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).

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Fund Name	Industrial Revolving Fund	Fund Number	754
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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									
Other Income	234,521	293,958	225,200	225,200	210,023		210,023	15,177	93%
Interfund Allocation Reimb	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	234,521	293,958	225,200	225,200	210,023		210,023	15,177	93%

Expenditures by Type									
Services & Charges									
Professional Services	89,432	95,223	135,000	130,000	64,539	-	64,539	65,461	50%
Other Services & Charges	12,826	24,218	14,000	19,000	9,505	-	9,505	9,495	50%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	102,258	119,441	149,000	149,000	74,044	-	74,044	74,956	50%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	102,258	119,441	149,000	149,000	74,044	-	74,044	74,956	50%
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Net Surplus / (Deficit)	132,263	174,517	76,200	76,200	135,978		135,978		
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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	1,971,448				
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
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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	4,588	4,629	3,000	3,000	855		855	2,145	28%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,714,000	1,715,500	1,716,500	1,716,500	1,716,000		1,716,000	500	100%
Total Revenue	1,718,588	1,720,129	1,719,500	1,719,500	1,716,855		1,716,855	2,645	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	940,000	970,000	1,000,000	1,000,000	1,000,000		1,000,000	-	100%
Debt Service Interest & Fees	770,444	742,019	713,044	713,044	712,694		712,694	350	100%
Interfund Transfers Out	-	-	-	-	-		-	-	-
Total Services & Charges	1,710,444	1,712,019	1,713,044	1,713,044	1,712,694		1,712,694	350	100%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	1,710,444	1,712,019	1,713,044	1,713,044	1,712,694	-	1,712,694	350	100%
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Net Surplus / (Deficit)	8,145	8,111	6,456	6,456	4,161	4,161
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Beginning Cash Balance	1,718,645	1,726,790		1,734,901		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-		-		
Ending Cash Balance	1,726,790	1,734,901		1,741,357	1,739,062	
Cash Reserves Target	1,726,790	1,734,901		1,741,357		

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
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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	121	65	-	306,457	306,536		306,536	(79)	100%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	121	65	-	306,457	306,536		306,536	(79)	100%

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	3,328,966	-	3,328,966	(280,844)	109%
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Total Expenditures	8,479,190	4,602,119	-	3,048,122	3,328,966	-	3,328,966	(280,844)	109%
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Net Surplus / (Deficit)	(8,479,069)	(4,602,054)	-	(2,741,665)	(3,022,430)	(3,022,430)
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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		306,525	25,761	
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
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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	1,594		1,594	4,406	27%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	2,223,472	1,298,125	1,390,625	1,390,625	1,390,625		1,390,625	-	100%
Total Revenue	2,229,900	1,306,917	1,396,625	1,396,625	1,392,219		1,392,219	4,406	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	25,000	50,000	145,000	145,000	145,000	-	145,000	-	100%
Debt Service Interest & Fees	1,253,472	1,248,125	1,246,625	1,246,625	1,245,625	-	1,245,625	1,000	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,278,472	1,298,125	1,391,625	1,391,625	1,390,625	-	1,390,625	1,000	100%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	1,278,472	1,298,125	1,391,625	1,391,625	1,390,625	-	1,390,625	1,000	100%
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Net Surplus / (Deficit)	951,428	8,792	5,000	5,000	1,594	1,594
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Beginning Cash Balance	2,501,480	3,452,908		3,461,700		Cash Reserves Target
Cash Adjustments	-	-		-		
Ending Cash Balance	3,452,908	3,461,700		3,466,700	3,463,294	\$2,500,000 minimum
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).

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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	2,450,079		2,450,079	591,171	81%
Licenses & Permits	-	3,150	3,000	3,000	250		250	2,750	8%
Charges for Services	246,361	253,301	232,670	236,170	249,514		249,514	(13,344)	106%
Interest Earnings	137,767	165,725	28,864	28,864	35,138		35,138	(6,274)	122%
Debt Proceeds	-	-	-	1,778,948	-		1,778,948	-	100%
Other Income	56,611	42,383	5,300	55,827	56,489		56,489	(662)	101%
Interfund Allocation Reimb	-	138,150	149,020	149,020	124,182		124,182	24,838	83%
Interfund Transfers In	3,814,963	3,852,066	4,437,750	4,937,750	4,198,126		4,198,126	739,624	85%
Total Revenue	11,126,434	7,663,825	7,897,854	10,230,829	8,892,726		8,892,726	1,338,103	87%

Expenditures by Division									
Streets / Traffic & Lighting	8,941,494	9,441,018	7,230,493	9,517,622	6,214,178	1,665,626	7,879,804	1,637,818	83%
Curb & Sidewalk Program	1,322,900	1,494,709	1,681,932	1,765,355	1,070,368	159,830	1,230,198	535,157	70%
Total Expenditures	10,264,393	10,935,727	8,912,425	11,282,977	7,284,546	1,825,456	9,110,002	2,172,975	81%

Expenditures by Type									
Personnel									
Salaries & Wages	2,885,203	2,602,952	2,295,114	2,428,968	2,331,419	-	2,331,419	97,549	96%
Fringe Benefits	1,351,638	970,717	928,777	928,777	990,013	-	990,013	(61,236)	107%
Total Personnel	4,236,841	3,573,668	3,223,891	3,357,745	3,321,432	-	3,321,432	36,313	99%

Supplies	1,701,021	1,080,335	1,209,775	1,812,474	963,030	107,180	1,070,210	742,264	59%
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Services & Charges									
Professional Services	670,422	645,007	749,014	760,722	255,097	154,561	409,658	351,064	54%
Printing & Advertising	263	222	5,740	4,115	65	129	194	3,921	5%
Utilities	45,568	49,037	49,200	51,320	38,871	1,632	40,503	10,817	79%
Education & Training	4,425	9,540	15,000	15,000	13,900	200	14,100	900	94%
Travel	1,716	3,391	15,000	15,000	2,210	-	2,210	12,790	15%
Repairs & Maintenance	1,706,018	424,771	1,047,588	820,214	652,994	33,155	686,149	134,065	84%
Interfund Allocations	1,018,733	1,628,279	1,534,987	1,534,987	1,279,155	-	1,279,155	255,832	83%
Debt Service Principal	719,631	734,901	869,006	869,006	481,517	108,581	590,097	278,909	68%
Debt Service Interest & Fees	36,899	45,227	69,940	69,940	20,625	8,476	29,101	40,839	42%
Other Services & Charges	94,989	177,033	123,284	193,506	152,811	4,856	157,667	35,839	81%
Interfund Transfers Out	-	2,500,000	-	-	-	-	-	-	-
Total Services & Charges	4,298,664	6,217,408	4,478,759	4,333,810	2,897,245	311,590	3,208,835	1,124,976	74%

Capital	27,868	64,316	-	1,778,948	102,840	1,406,686	1,509,526	269,422	85%
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Total Expenditures	10,264,393	10,935,727	8,912,425	11,282,977	7,284,546	1,825,456	9,110,002	2,172,975	81%
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Net Surplus / (Deficit)	862,040	(3,271,902)	(1,014,571)	(1,052,148)	1,608,180		(217,276)		
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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		3,691,055	6,585,784				
Cash Reserves Target	2,566,098	2,733,932		2,820,744					

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 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	-	3,209,051	3,041,250	3,041,250	2,450,079		2,450,079	591,171	81%
Interest Earnings	-	15,007	144	14,000	11,704		11,704	2,296	84%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	3,224,058	3,041,394	3,055,250	2,461,783		2,461,783	593,467	81%
Expenditures by Type									
Personnel									
Salaries & Wages	-	290,561	988,102	853,148	111,790	-	111,790	741,358	13%
Fringe Benefits	-	148,185	441,276	442,376	49,545	-	49,545	392,831	11%
Total Personnel	-	438,746	1,429,378	1,295,524	161,336	-	161,336	1,134,189	12%
Supplies	-	1,355,841	1,157,640	1,187,026	1,021,607	40,310	1,061,917	125,109	89%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	774,629	439,246	1,209,246	665,655	470,252	1,135,906	73,340	94%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	774,629	439,246	1,209,246	665,655	470,252	1,135,906	73,340	94%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	2,569,216	3,026,264	3,691,796	1,848,598	510,561	2,359,159	1,332,638	64%
Net Surplus / (Deficit)	-	654,842	15,130	(636,546)	613,185		102,624		
Beginning Cash Balance	-	-		650,402					
Cash Adjustments	-	(4,440)		-					
Ending Cash Balance	-	650,402		13,856	1,270,259				
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
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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	1,827,580	1,858,579	1,539,462	1,539,462	1,448,719		1,448,719	90,743	94%
Intergov./ Grants	292,498	117,020	350,000	350,000	42,989		42,989	307,011	12%
Interest Earnings	70,031	132,553	4,098	34,098	40,341		40,341	(6,243)	118%
Other Income	412,635	38,375	-	15,860	15,860		15,860	-	100%
Interfund Transfers In	-	2,500,000	-	-	-		-	-	-
Total Revenue	2,602,744	4,646,528	1,893,560	1,939,420	1,547,910		1,547,910	391,511	80%

Expenditures by Type

Supplies	555,400	63,646	250,000	58,876	3,828	51,188	55,016	3,860	93%
Services & Charges									
Professional Services	14,000	175,032	80,000	688,976	194,118	486,243	680,361	8,615	99%
Repairs & Maintenance	764,121	376,289	1,250,000	1,792,316	750,372	492,979	1,243,351	548,965	69%
Other Services & Charges	-	5,000	15,000	5,000	2,094	-	2,094	2,906	42%
Interfund Transfers Out	284,500	617,569	1,000,000	1,000,000	1,000,000	-	1,000,000	-	100%
Total Services & Charges	1,062,621	1,173,890	2,345,000	3,486,292	1,946,584	979,222	2,925,806	560,486	84%
Capital	391,854	2,095,286	400,000	2,252,797	1,239,446	951,508	2,190,954	61,843	97%
Total Expenditures	2,009,875	3,332,822	2,995,000	5,797,965	3,189,858	1,981,919	5,171,776	626,189	89%

Net Surplus / (Deficit)	592,869	1,313,706	(1,101,440)	(3,858,545)	(1,641,948)		(3,623,867)
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Beginning Cash Balance	3,340,696	3,919,938		5,233,148			Cash Reserves Target
Cash Adjustments	(13,628)	(495)		-			
Ending Cash Balance	3,919,938	5,233,148		1,374,603	3,693,710		No reserve requirement
Cash Reserves Target	-	-		-			

Fund Purpose:

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

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.

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Fund Name	LOIT Special Distribution	Fund Number	257
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Fund Type	Special Revenue Funds
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Control	City Funds
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	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	670,000	-	-	144,097	144,097		144,097	-	100%
Interest Earnings	37,969	10,922	2,181	2,181	1,003		1,003	1,178	46%
Other Income	185,734	92,453	-	-	-		-	-	-
Interfund Transfers In	254,000	-	-	-	-		-	-	-
Total Revenue	1,147,703	103,375	2,181	146,278	145,100		145,100	1,178	99%

Expenditures by Type									
Services & Charges									
Professional Services	390,739	257,469	-	23,860	17,250	6,610	23,860	-	100%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	1,340,000	-	-	-	-	-	-	-	-
Total Services & Charges	1,730,739	257,469	-	23,860	17,250	6,610	23,860	-	100%
Capital	939,155	434,025	-	140,227	30,972	109,255	140,227	-	100%
Total Expenditures	2,669,894	691,494	-	164,087	48,222	115,864	164,087	-	100%

Net Surplus / (Deficit)	(1,522,191)	(588,119)	2,181	(17,809)	96,878	(18,986)
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Beginning Cash Balance	2,281,338	757,509	170,735			Cash Reserves Target No reserve requirement - one-time distribution - spend down to zero
Cash Adjustments	(1,638)	1,345	-			
Ending Cash Balance	757,509	170,735	152,926	267,905		
Cash Reserves Target	-	-	-	-		

Fund Purpose:
This fund was established in 2016, per the State Board of Accounts (SBOA), to receive a one-time payment of local income taxes from the State for the purpose of infrastructure expenditures. Per the state statute, 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.

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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	1,102,365		1,102,365	(102,365)	110%
Interest Earnings	6,282	10,466	2,656	4,156	6,532		6,532	(2,376)	157%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,370,500	553,253	1,000,000	1,523,000	1,102,365		1,102,365	420,635	72%
Total Revenue	1,376,782	1,116,972	2,002,656	2,527,156	2,211,262		2,211,262	315,894	88%

Expenditures by Type									
Services & Charges									
Repairs & Maintenance	1,704,898	996,856	2,000,000	2,974,341	1,691,081	1,838,422	3,529,503	(555,162)	119%
Other Services & Charges	334,741	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	2,039,640	996,856	2,000,000	2,974,341	1,691,081	1,838,422	3,529,503	(555,162)	119%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	2,039,640	996,856	2,000,000	2,974,341	1,691,081	1,838,422	3,529,503	(555,162)	119%

Net Surplus / (Deficit)	(662,857)	120,116	2,656	(447,185)	520,181		(1,318,241)						
Beginning Cash Balance	992,943	329,373		449,431		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Cash Reserves Target</th> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - Grant fund - spend down to zero</td> </tr> </table>				Cash Reserves Target		No reserve requirement - Grant fund - spend down to zero	
Cash Reserves Target													
No reserve requirement - Grant fund - spend down to zero													
Cash Adjustments	(712)	(58)		-									
Ending Cash Balance	329,373	449,431		2,246	1,664,640								
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.

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Fund Name	Major Moves Construction	Fund Number	412
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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./ Grants	-	-	-	669	668		668	1	100%
Interest Earnings	50,664	69,658	8,000	20,000	15,655		15,655	4,345	78%
Other Income	493,328	584,181	493,328	493,328	493,328		493,328	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	543,992	653,840	501,328	513,997	509,651		509,651	4,346	99%

Expenditures by Type

Services & Charges									
	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
Professional Services	-	1,502	500,000	597,870	26,122	179,032	205,155	392,715	34%
Repairs & Maintenance	671,364	710,820	-	142,099	41,174	100,925	142,099	-	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	523,000	102,365	-	102,365	420,635	20%
Total Services & Charges	671,364	712,322	500,000	1,262,969	169,662	279,957	449,619	813,350	36%
Capital	7,090	513,712	-	932,316	635,332	79,190	714,522	217,794	77%
Total Expenditures	678,454	1,226,034	500,000	2,195,285	804,994	359,147	1,164,140	1,031,144	53%

Net Surplus / (Deficit)	(134,462)	(572,194)	1,328	(1,681,288)	(295,342)	(654,489)
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Beginning Cash Balance	2,910,880	2,765,949	2,195,972	2,195,972	1,910,408	Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(10,469)	2,216	-	-	-	
Ending Cash Balance	2,765,949	2,195,972	514,684	1,910,408	1,910,408	
Cash Reserves Target	-	-	-	-	-	

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.

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Fund Name	Solid Waste Operations						Fund Number	610	
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.		Budget
Revenue									
Charges for Services	5,408,816	5,463,922	5,604,450	5,604,450	4,700,602		4,700,602	903,848	84%
Interest Earnings	9,741	12,252	-	5,000	2,362		2,362	2,638	47%
Other Income	75,596	13,220	12,700	102,286	98,540		98,540	3,746	96%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	5,494,152	5,489,395	5,617,150	5,711,736	4,801,504		4,801,504	910,232	84%
Expenditures by Type									
Personnel									
Salaries & Wages	1,067,278	1,030,068	1,132,274	1,143,124	975,678	-	975,678	167,446	85%
Fringe Benefits	502,791	421,865	518,320	507,470	421,284	-	421,284	86,186	83%
Total Personnel	1,570,069	1,451,934	1,650,594	1,650,594	1,396,962	-	1,396,962	253,632	85%
Supplies	277,367	254,413	424,000	454,360	302,963	2,492	305,455	148,905	67%
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	5,193	994	504	-	504	490	51%
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	11,509	975	20,000	-	-	-	-	-	-
Travel	2,556	1,137	9,900	-	-	-	-	-	-
Repairs & Maintenance	972,796	810,289	720,000	819,299	985,368	-	985,368	(166,069)	120%
Interfund Allocations	851,115	998,406	958,978	958,978	799,148	-	799,148	159,830	83%
Other Services & Charges	884,322	998,584	1,036,700	1,227,946	1,002,208	253,415	1,255,623	(27,677)	102%
Interfund Transfers Out	1,004,039	1,053,026	1,231,349	979,349	893,000	-	893,000	86,349	91%
Total Services & Charges	3,726,338	3,862,416	3,982,120	3,986,566	3,680,229	253,415	3,933,643	52,923	99%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	5,573,774	5,568,762	6,056,714	6,091,520	5,380,153	255,906	5,636,060	455,460	93%
Net Surplus / (Deficit)	(79,622)	(79,367)	(439,564)	(379,784)	(578,650)		(834,556)		
Beginning Cash Balance	533,909	525,571		449,145					
Cash Adjustments	71,284	2,941		-					
Ending Cash Balance	525,571	449,145		69,361	(214,404)				
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.

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

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Fund Name	Solid Waste Capital	Fund Number	611
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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	1,642	5,423	617	617	914		914	(297)	148%
Debt Proceeds	-	-	-	375,000	375,000		375,000	-	100%
Other Income	1,435	-	-	-	-		-	-	-
Interfund Transfers In	1,004,039	1,053,026	1,231,349	1,231,349	893,000		893,000	338,349	73%
Total Revenue	1,007,115	1,058,449	1,231,966	1,606,966	1,268,914		1,268,914	338,052	79%

Expenditures by Type									
Services & Charges									
Debt Service Principal	937,090	970,891	1,159,236	1,159,236	791,046	136,580	927,626	231,610	80%
Debt Service Interest & Fees	65,381	67,113	72,113	72,113	40,532	11,054	51,586	20,527	72%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,002,470	1,038,004	1,231,349	1,231,349	831,578	147,634	979,212	252,137	80%
Capital	-	-	-	469,000	53,416	380,802	434,218	34,782	93%
Total Expenditures	1,002,470	1,038,004	1,231,349	1,700,349	884,994	528,437	1,413,430	286,919	83%

Net Surplus / (Deficit)	4,645	20,445	617	(93,383)	383,920		(144,516)
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Beginning Cash Balance	39,995	44,494		64,925		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(146)	(15)		-		
Ending Cash Balance	44,494	64,925		(28,458)	448,956	
Cash Reserves Target	-	-		-		

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.

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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	16,524,242		16,524,242	2,894,794	85%
Interest Earnings	52,112	89,938	30,000	30,000	24,968		24,968	5,032	83%
Other Income	33,327	37,155	47,500	57,935	27,807		27,807	30,128	48%
Interfund Allocation Reimb	1,390,950	1,734,889	1,788,327	1,788,327	1,490,273		1,490,273	298,054	83%
Interfund Transfers In	108,690	159,826	100,000	100,000	58,677		58,677	41,323	59%
Total Revenue	16,973,411	20,450,225	21,384,863	21,395,298	18,125,967		18,125,967	3,269,331	85%

Expenditures by Type									
Personnel									
Salaries & Wages	3,495,419	3,287,529	3,665,888	3,665,888	2,841,753	-	2,841,753	824,135	78%
Fringe Benefits	1,684,791	1,287,012	1,526,296	1,526,296	1,209,699	-	1,209,699	316,597	79%
Total Personnel	5,180,210	4,574,540	5,192,184	5,192,184	4,051,452	-	4,051,452	1,140,732	78%

Supplies	1,319,059	1,499,242	1,681,960	1,709,578	1,027,109	211,629	1,238,738	470,840	72%
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Services & Charges									
Professional Services	545,752	891,024	774,500	1,310,033	754,322	260,587	1,014,909	295,124	77%
Printing & Advertising	469	1,165	10,359	10,359	1,958	1	1,959	8,400	19%
Utilities	777,050	769,708	833,700	837,400	662,130	-	662,130	175,270	79%
Education & Training	11,331	10,627	30,175	36,960	9,472	1,140	10,612	26,348	29%
Travel	2,785	2,386	18,750	18,750	2,644	832	3,476	15,274	19%
Repairs & Maintenance	359,337	321,740	390,200	537,603	324,015	32,779	356,794	180,809	66%
Interfund Allocations	1,339,518	1,979,352	2,184,334	2,184,334	1,820,278	-	1,820,278	364,056	83%
Debt Service Principal	394,755	396,892	402,017	402,017	401,789	-	401,789	228	100%
Debt Service Interest & Fees	35,731	23,014	15,525	15,525	15,520	-	15,520	5	100%
Other Services & Charges	2,049,852	3,008,526	3,383,350	3,653,572	2,660,801	328,722	2,989,523	664,049	82%
Interfund Transfers Out	2,047,442	5,539,552	5,953,486	5,953,486	4,320,273	-	4,320,273	1,633,213	73%
PILOT	1,730,831	1,662,624	1,629,442	1,629,442	1,357,868	-	1,357,868	271,574	83%
Total Services & Charges	9,294,853	14,606,609	15,625,838	16,589,481	12,331,072	624,060	12,955,132	3,634,350	78%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	15,794,122	20,680,391	22,499,982	23,491,243	17,409,632	835,690	18,245,322	5,245,922	78%
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Net Surplus / (Deficit)	1,179,289	(230,166)	(1,115,119)	(2,095,945)	716,334		(119,355)		
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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		2,108,473	4,490,074				
Cash Reserves Target	789,706	1,034,020		1,174,562					

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	200,965	230,479		230,479	(29,514)	115%
Interest Earnings	35,872	90,537	25,000	45,000	44,704		44,704	296	99%
Other Income	-	-	-	-	9,568		9,568	(9,568)	-
Interfund Transfers In	8,053	3,241,000	3,862,000	3,862,000	3,218,342		3,218,342	643,658	83%
Total Revenue	269,787	3,524,387	3,987,000	4,107,965	3,503,093		3,503,093	604,872	85%

Expenditures by Type									
Services & Charges									
Professional Services	11,896	65,611	-	113,792	11,669	102,123	113,791	1	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	11,896	65,611	-	113,792	11,669	102,123	113,791	1	100%

Capital	512,295	1,147,043	3,142,000	4,756,255	626,205	2,217,038	2,843,243	1,913,012	60%
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Total Expenditures	524,191	1,212,655	3,142,000	4,870,047	637,873	2,319,161	2,957,034	1,913,013	61%
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Net Surplus / (Deficit)	(254,403)	2,311,733	845,000	(762,082)	2,865,220		546,059		
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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		3,425,350	7,068,380				
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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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	10,024		10,024	9,976	50%
Total Revenue	26,882	39,720	20,000	20,000	10,024		10,024	9,976	50%

Expenditures									
Interfund Transfers Out	24,957	34,076	20,000	20,000	15,251	-	15,251	4,749	76%
Total Expenditures	24,957	34,076	20,000	20,000	15,251	-	15,251	4,749	76%

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	1,262,787	
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
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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	15,393	26,869	20,000	20,000	7,816		7,816	12,184	39%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	1,987,140	2,013,000	1,821,486	1,821,486	1,015,000		1,015,000	806,486	56%
Total Revenue	2,002,533	2,039,869	1,841,486	1,841,486	1,022,816		1,022,816	818,670	56%

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	79%
Debt Service Interest & Fees	284,967	803,857	483,387	483,387	221,975	221,062	443,037	40,350	92%
Interfund Transfers Out	15,827	25,229	20,000	20,000	8,978	-	8,978	11,022	45%
Total Services & Charges	300,794	3,483,048	1,841,486	1,841,486	230,953	1,279,161	1,510,114	331,372	82%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	300,794	3,483,048	1,841,486	1,841,486	230,953	1,279,161	1,510,114	331,372	82%
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Net Surplus / (Deficit)	1,701,739	(1,443,179)	-	-	791,863		(487,298)		
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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	1,078,484				
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
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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	25,420	39,016	20,000	20,000	11,102		11,102	8,898	56%
Total Revenue	25,420	39,016	20,000	20,000	11,102		11,102	8,898	56%

Expenditures									
Interfund Transfers Out	24,000	34,582	20,000	20,000	-	-	-	20,000	0%
Total Expenditures	24,000	34,582	20,000	20,000	-	-	-	20,000	0%

Net Surplus / (Deficit)	1,420	4,434	-	-	11,102		11,102
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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	1,441,464	
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.

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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	22,664		22,664	17,336	57%
Interfund Transfers In	52,249	225,552	200,000	200,000	16,931		16,931	183,069	8%
Total Revenue	99,453	304,012	240,000	240,000	39,595		39,595	200,405	16%
Expenditures									
Interfund Transfers Out	43,905	65,938	40,000	40,000	34,448	-	34,448	5,552	86%
Total Expenditures	43,905	65,938	40,000	40,000	34,448	-	34,448	5,552	86%

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 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		2,923,544					
							Cash Reserves Target		
							16.67% of annual operating expenses in Fund 620, net of transfers		

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
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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	640,050	652,271	645,105	645,105	557,477		557,477	87,628	86%
Interest Earnings	34,121	57,505	25,197	25,197	16,655		16,655	8,542	66%
Other Income	-	365	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	674,171	710,141	670,302	670,302	574,132		574,132	96,170	86%

Expenditures by Type

Personnel									
Salaries & Wages	148,298	108,341	115,313	115,313	98,396	-	98,396	16,917	85%
Fringe Benefits	69,760	44,267	48,247	48,247	42,999	-	42,999	5,248	89%
Total Personnel	218,059	152,608	163,560	163,560	141,395	-	141,395	22,165	86%

Supplies	32,495	29,334	16,265	84,785	21,700	9,033	30,732	54,053	36%
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Services & Charges

Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	700	700	-	-	-	700	0%
Repairs & Maintenance	250,641	291,547	386,000	395,424	409,782	34,465	444,247	(48,823)	112%
Interfund Allocations	17,868	75,495	84,511	84,511	70,425	-	70,425	14,086	83%
Other Services & Charges	6,150	3,828	6,500	13,375	9,479	-	9,479	3,896	71%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	274,659	370,870	477,711	494,010	489,687	34,465	524,151	(30,141)	106%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	525,213	552,812	657,536	742,355	652,782	43,497	696,279	46,077	94%
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Net Surplus / (Deficit)	148,958	157,329	12,766	(72,053)	(78,650)		(122,147)		
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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	2,083,900				
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.

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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	30,748,029		30,748,029	7,932,648	79%
Interest Earnings	234,125	387,785	45,000	90,000	71,049		71,049	18,951	79%
Other Income	98,616	93,446	50,784	73,116	32,985		32,985	40,131	45%
Interfund Allocation Reimb	-	421,463	446,759	446,759	372,301		372,301	74,458	83%
Interfund Transfers In	456,442	327,330	145,000	145,000	71,469		71,469	73,531	49%
Total Revenue	39,307,114	40,475,911	39,368,220	39,435,552	31,295,833		31,295,833	8,139,719	79%

Expenditures by Division									
Sewers	6,335,739	5,790,685	6,803,657	9,361,910	4,950,985	2,507,475	7,458,460	1,903,450	80%
Concrete Crew	387,496	418,317	517,611	535,869	344,642	1,462	346,104	189,765	65%
Wastewater	29,273,354	32,455,408	34,798,285	36,134,401	30,374,474	1,698,441	32,072,915	4,061,486	89%
Organic Resources	1,557,590	1,609,596	1,656,029	1,683,929	1,364,509	120,097	1,484,605	199,324	88%
Total Expenditures	37,554,179	40,274,007	43,775,582	47,716,109	37,034,609	4,327,475	41,362,084	6,354,025	87%

Expenditures by Type									
Personnel									
Salaries & Wages	5,069,496	4,674,220	5,162,463	5,147,501	3,956,129	-	3,956,129	1,191,372	77%
Fringe Benefits	2,267,846	1,739,623	2,042,077	2,057,039	1,654,242	-	1,654,242	402,797	80%
Total Personnel	7,337,342	6,413,843	7,204,540	7,204,540	5,610,371	-	5,610,371	1,594,169	78%

Supplies	1,747,634	1,739,090	2,214,711	2,605,549	1,482,152	217,519	1,699,671	905,878	65%
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Services & Charges									
Professional Services	1,364,991	1,634,972	1,601,000	2,041,693	684,694	562,274	1,246,969	794,724	61%
Printing & Advertising	746	297	9,711	9,261	763	-	763	8,498	8%
Utilities	1,045,885	1,206,860	1,314,860	1,318,664	963,271	3,764	967,035	351,629	73%
Education & Training	12,948	17,885	41,500	34,600	12,122	223	12,345	22,255	36%
Travel	15,961	10,139	48,000	36,976	6,202	-	6,202	30,774	17%
Repairs & Maintenance	1,278,587	2,267,292	1,903,834	2,123,056	1,245,422	572,782	1,818,203	304,853	86%
Interfund Allocations	3,820,255	5,730,856	5,645,332	5,645,332	4,704,440	-	4,704,440	940,892	83%
Debt Service Principal	602,115	564,025	523,738	523,738	490,666	23,322	513,988	9,750	98%
Debt Service Interest & Fees	41,596	25,784	16,278	16,278	16,094	169	16,263	15	100%
Other Services & Charges	2,986,905	2,909,301	2,877,627	5,781,971	2,209,354	2,947,423	5,156,777	625,194	89%
Interfund Transfers Out	12,697,559	13,075,295	15,782,102	15,782,102	15,782,102	-	15,782,102	1	100%
PILOT	4,601,656	4,678,366	4,592,349	4,592,349	3,826,957	-	3,826,957	765,392	83%
Total Services & Charges	28,469,203	32,121,074	34,356,331	37,906,020	29,942,086	4,109,957	34,052,043	3,853,977	90%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	37,554,179	40,274,007	43,775,582	47,716,109	37,034,609	4,327,475	41,362,084	6,354,024	87%
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Net Surplus / (Deficit)	1,752,935	201,904	(4,407,362)	(8,280,557)	(5,738,776)		(10,066,252)		
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Beginning Cash Balance	13,004,372	15,164,622		15,409,455					Cash Reserves Target
Cash Adjustments	407,315	42,928		-					
Ending Cash Balance	15,164,622	15,409,455		7,128,898	9,445,729				5% of Annual expenditures
Cash Reserves Target	1,877,709	2,013,700		2,385,805					

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	459,698	530,841		530,841	(71,143)	115%
Interest Earnings	150,885	282,731	60,000	130,000	123,917		123,917	6,083	95%
Debt Proceeds	-	-	-	-	-		-	-	-
Other Income	-	-	-	17,342	17,342		17,342	-	100%
Interfund Transfers In	3,219,930	5,000,000	7,911,000	7,911,000	7,911,000		7,911,000	-	100%
Total Revenue	4,062,227	5,758,219	8,271,000	8,518,040	8,583,099		8,583,099	(65,060)	101%

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	14,115,020	3,442,853	7,952,022	11,394,874	2,720,146	81%
Total Expenditures	2,291,171	5,421,771	7,661,000	14,115,020	3,442,853	7,952,022	11,394,874	2,720,146	81%

Net Surplus / (Deficit)	1,771,056	336,448	610,000	(5,596,980)	5,140,247	(2,811,775)
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Beginning Cash Balance	7,359,724	9,100,782		9,417,064		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(29,997)	(20,166)		-		
Ending Cash Balance	9,100,782	9,417,064		3,820,084	14,594,050	
Cash Reserves Target	-	-		-	-	

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><u>Capital Equipment</u></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><u>Wastewater Treatment Plant (WWTP) Upgrades</u></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	43,153		43,153	76,847	36%
Interfund Transfers In	238,226	151,717	-	-	-		-	-	-
Total Revenue	332,938	303,127	120,000	120,000	43,153		43,153	76,847	36%
Expenditures									
Interfund Transfers Out	88,247	127,330	120,000	120,000	65,741	-	65,741	54,259	55%
Total Expenditures	88,247	127,330	120,000	120,000	65,741	-	65,741	54,259	55%

Net Surplus / (Deficit)	244,692	175,797	-	-	(22,588)	(22,588)
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Beginning Cash Balance	5,160,858	5,385,946		5,563,851		Cash Reserves Target 16.67% of annual operating expenses in Fund #641, net of transfers
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		

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	37,304		37,304	7,696	83%
Debt Proceeds	-	-	-	5,743,815	5,743,815		5,743,815	-	100%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	9,173,661	7,780,676	7,788,015	8,110,581	8,110,581		8,110,581	-	100%
Total Revenue	9,261,052	7,900,141	7,833,015	13,899,396	13,891,700		13,891,700	7,696	100%

Expenditures by Type									
Services & Charges									
	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
Debt Service Principal	7,147,038	5,931,732	6,076,557	12,001,557	-	5,641,557	5,641,557	6,360,000	47%
Debt Service Interest & Fees	2,004,813	1,844,562	1,708,458	2,027,263	1,048,666	727,255	1,775,921	251,342	88%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	9,151,851	7,776,294	7,785,015	14,028,820	1,048,666	6,368,812	7,417,478	6,611,342	53%

Total Expenditures	9,151,851	7,776,294	7,785,015	14,028,820	1,048,666	6,368,812	7,417,478	6,611,342	53%
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Net Surplus / (Deficit)	109,202	123,847	48,000	(129,424)	12,843,034		6,474,222		
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Beginning Cash Balance	857,884	963,679		1,087,745					
Cash Adjustments	(3,407)	219		-					
Ending Cash Balance	963,679	1,087,745		958,321	13,932,643				
Cash Reserves Target	963,679	1,087,745		958,321					

Cash Reserves Target

100% cash reserves per bond covenants

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	20,835		20,835	24,166	46%
Total Revenue	65,897	87,669	45,000	45,000	20,835		20,835	24,166	46%

Total Expenditures	-	-	-	-	322,566	-	322,566	(322,566)	-
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Net Surplus / (Deficit)	65,897	87,669	45,000	45,000	(301,732)		(301,732)		
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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	3,990,184				
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
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	-	3,107	25,000	25,000	4,051		4,051	20,949	16%
Total Revenue	-	3,107	25,000	25,000	4,051		4,051	20,949	16%

Expenditures									
Interfund Transfers Out	-	-	25,000	25,000	5,728	-	5,728	19,272	23%
Total Expenditures	-	-	25,000	25,000	5,728	-	5,728	19,272	23%

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	607,265	
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).

City of South Bend, Indiana
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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	371,022		371,022	80,588	82%
Interest Earnings	14,198	15,370	4,949	4,949	3,742		3,742	1,207	76%
Other Income	-	103	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	461,438	463,036	456,559	456,559	374,764		374,764	81,795	82%
Expenditures by Type									
Personnel									
Salaries & Wages	43,222	61,398	73,920	73,920	-	-	-	73,920	0%
Fringe Benefits	3,307	4,659	5,655	5,655	-	-	-	5,655	0%
Total Personnel	46,529	66,057	79,575	79,575	-	-	-	79,575	0%
Supplies	1,184	-	5,000	5,000	1,969	1,972	3,941	1,059	79%
Services & Charges									
Repairs & Maintenance	9,606	-	-	-	-	-	-	-	-
Interfund Allocations	31,381	40,243	42,385	42,385	35,321	-	35,321	7,064	83%
Debt Service Principal	48,404	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	576	-	-	-	-	-	-	-	-
Other Services & Charges	5,773	3,419	6,500	6,500	2,084	-	2,084	4,416	32%
Interfund Transfers Out	550,000	550,000	300,000	300,000	250,000	-	250,000	50,000	83%
Total Services & Charges	645,740	593,662	348,885	348,885	287,405	-	287,405	61,480	82%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	693,453	659,719	433,460	433,460	289,375	1,972	291,347	142,114	67%
Net Surplus / (Deficit)	(232,015)	(196,683)	23,099	23,099	85,389		83,417		
Beginning Cash Balance	822,096	593,308		398,183					
Cash Adjustments	3,227	1,558		-					
Ending Cash Balance	593,308	398,183		421,282	476,476				
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
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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	-	517,091	1,041,360	1,041,360	864,754		864,754	176,606	83%
Interest Earnings	-	1,341	-	5,000	3,946		3,946	1,054	79%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	518,432	1,041,360	1,046,360	868,699		868,699	177,660	83%

Expenditures by Type

Services & Charges									
	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
Professional Services	-	54,500	-	10,500	4,379	50,726	55,105	(44,605)	525%
Other Services & Charges	-	-	-	5,000	2,095	-	2,095	2,905	42%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	54,500	-	15,500	6,474	50,726	57,200	(41,700)	369%
Capital	-	275,886	825,000	856,230	78,707	254,829	333,537	522,693	39%
Total Expenditures	-	330,386	825,000	871,730	85,182	305,555	390,737	480,993	45%

Net Surplus / (Deficit)	-	188,046	216,360	174,630	783,517		477,962
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Beginning Cash Balance	-	-	124,406	-	885,456	Cash Reserves Target
Cash Adjustments	-	(63,640)	-	-	-	
Ending Cash Balance	-	124,406	299,036	885,456	-	
Cash Reserves Target	-	82,597	217,933	-	-	

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).

City of South Bend, Indiana
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Fund Name	Unsafe Building	Fund Number	219
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									
Fines, Forfeitures, and Fees	193,536	263,172	111,100	111,100	41,215		41,215	69,885	37%
Interest Earnings	5,889	18,352	-	8,000	6,620		6,620	1,380	83%
Other Income	-	2,298	400	400	18		18	382	5%
Interfund Transfers In	648,273	681,491	-	-	-		-	-	-
Total Revenue	847,699	965,314	111,500	119,500	47,853		47,853	71,647	40%

Expenditures by Subdivisions									
NEAT Crew	448,386	435,893	-	35,895	23,896	-	23,896	11,999	67%
Unsafe Building	236,555	156,655	111,500	120,500	93,194	21,726	114,920	5,580	95%
Total Expenditures	684,941	592,547	111,500	156,395	117,090	21,726	138,816	17,579	89%

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	71%
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Services & Charges									
Professional Services	37,725	39,500	16,300	25,300	22,170	2,130	24,300	1,000	96%
Repairs & Maintenance	223,202	153,241	-	-	-	-	-	-	-
Interfund Allocations	57,916	34,894	-	-	-	-	-	-	-
Other Services & Charges	68,404	73,977	95,200	123,380	89,462	19,596	109,058	14,322	88%
Interfund Transfers Out	27,500	-	-	-	-	-	-	-	-
Total Services & Charges	414,748	301,612	111,500	148,680	111,632	21,726	133,358	15,322	90%

Capital	-	24,580	-	-	-	-	-	-	-
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Total Expenditures	684,941	592,547	111,500	156,395	117,090	21,726	138,816	17,579	89%
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Net Surplus / (Deficit)	162,757	372,767	-	(36,895)	(69,237)		(90,963)		
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Beginning Cash Balance	379,148	543,230		923,154		Cash Reserves Target			
Cash Adjustments	1,325	7,157		-					
Ending Cash Balance	543,230	923,154		886,259	846,435	No reserve requirement			
Cash Reserves Target	-	-		-					

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
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									
Fines, Forfeitures, and Fees	310	7,375	100,000	99,945	104,765		104,765	(4,820)	105%
Interest Earnings	137	351	200	255	404		404	(149)	158%
Interfund Transfers In	-	-	245,626	245,626	204,688		204,688	40,938	83%
Total Revenue	447	7,726	345,826	345,826	309,857		309,857	35,969	90%

Expenditures by Type									
Personnel									
Salaries & Wages	-	-	183,678	183,678	100,688	-	100,688	82,990	55%
Fringe Benefits	-	-	82,188	82,188	49,196	-	49,196	32,992	60%
Total Personnel	-	-	265,866	265,866	149,884	-	149,884	115,982	56%

Supplies	-	-	7,160	7,160	332	-	332	6,828	5%
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Services & Charges									
Professional Services	-	-	54,000	54,000	1,505	26,850	28,355	25,645	53%
Printing & Advertising	-	-	4,000	4,000	-	-	-	4,000	0%
Education & Training	-	-	1,200	1,200	-	-	-	1,200	0%
Travel	-	-	1,200	1,200	-	-	-	1,200	0%
Repairs & Maintenance	-	-	2,400	2,400	-	-	-	2,400	0%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Other Services & Charges	5	-	10,000	10,000	1,748	-	1,748	8,252	17%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	5	-	72,800	72,800	3,254	26,850	30,104	42,697	41%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	5	-	345,826	345,826	153,469	26,850	180,319	165,507	52%
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Net Surplus / (Deficit)	442	7,726	-	-	156,388		129,538		
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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	174,241				
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
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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									
Licenses & Permits	-	-	31,200	31,200	26,825		26,825	4,375	86%
Charges for Services	-	-	53,250	53,250	37,578		37,578	15,672	71%
Fines, Forfeitures, and Fees	-	-	304,000	302,000	430,586		430,586	(128,586)	143%
Interest Earnings	-	-	-	2,000	1,942		1,942	58	97%
Debt Proceeds	-	-	-	80,000	80,000		80,000	-	100%
Other Income	-	-	2,725	8,866	8,493		8,493	373	96%
Interfund Allocation Reimb	-	-	76,927	76,927	64,105		64,105	12,822	83%
Interfund Transfers In	-	-	3,619,593	3,619,593	3,016,325		3,016,325	603,268	83%
Total Revenue	-	-	4,087,695	4,173,836	3,665,854		3,665,854	507,982	88%

Expenditures by Subdivisions									
Neighborhood Code Enforce.	-	-	2,565,948	2,633,948	1,739,044	36,608	1,775,653	858,295	67%
NEAT Crew	-	-	544,158	544,158	353,773	12,138	365,912	178,246	67%
Animal Resource Center	-	-	977,589	989,589	782,970	22,528	805,498	184,091	81%
Total Expenditures	-	-	4,087,695	4,167,695	2,875,788	71,275	2,947,062	1,220,632	71%

Expenditures by Type									
Personnel									
Salaries & Wages	-	-	1,489,523	1,486,523	1,192,059	-	1,192,059	294,464	80%
Fringe Benefits	-	-	630,253	633,253	493,304	-	493,304	139,949	78%
Total Personnel	-	-	2,119,776	2,119,776	1,685,363	-	1,685,363	434,413	80%

Supplies	-	-	163,700	163,700	79,319	13,273	92,592	71,108	57%
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Services & Charges									
Professional Services	-	-	110,300	96,500	34,024	20,586	54,610	41,890	57%
Printing & Advertising	-	-	24,305	24,305	9,169	856	10,025	14,280	41%
Utilities	-	-	30,223	33,223	27,400	1,266	28,666	4,557	86%
Education & Training	-	-	15,000	15,000	2,933	-	2,933	12,067	20%
Travel	-	-	2,400	3,910	3,826	-	3,826	84	98%
Repairs & Maintenance	-	-	410,650	417,050	213,858	748	214,606	202,444	51%
Interfund Allocations	-	-	814,847	814,847	679,037	-	679,037	135,810	83%
Debt Service Principal	-	-	104,314	104,314	36,546	12,182	48,729	55,585	47%
Debt Service Interest & Fees	-	-	7,770	7,770	2,237	753	2,991	4,779	38%
Other Services & Charges	-	-	284,410	287,300	102,076	21,610	123,685	163,615	43%
Total Services & Charges	-	-	1,804,219	1,804,219	1,111,106	58,002	1,169,108	635,111	65%

Capital	-	-	-	80,000	-	-	-	80,000	0%
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Total Expenditures	-	-	4,087,695	4,167,695	2,875,788	71,275	2,947,062	1,220,632	71%
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Net Surplus / (Deficit)	-	-	-	6,141	790,067		718,792		
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Beginning Cash Balance	-	-		-					Cash Reserves Target
Cash Adjustments	-	-		-					
Ending Cash Balance	-	-		6,141	618,709				No reserve requirement
Cash Reserves Target	-	-		-					

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	Budget	Percent of
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Balance	Budget
Revenue									
Licenses & Permits	31,987	34,657	31,200	31,200	26,825		26,825	4,375	86%
Charges for Services	56,229	57,616	53,250	53,250	37,578		37,578	15,672	71%
Fines, Forfeitures, and Fees	536,051	549,637	515,100	515,175	578,694		578,694	(63,519)	112%
Interest Earnings	6,027	18,704	200	10,255	8,966		8,966	1,289	87%
Debt Proceeds	-	-	-	80,000	80,000		80,000	-	100%
Other Income	58,590	12,659	3,125	9,266	14,399		14,399	(5,133)	155%
Interfund Allocation Reimb	-	73,304	76,927	76,927	64,105		64,105	12,822	83%
Interfund Transfers In	1,665,326	3,210,400	3,865,219	3,865,219	3,221,013		3,221,013	644,206	83%
Total Revenue	2,354,210	3,956,977	4,545,021	4,641,292	4,031,581		4,031,581	609,712	87%
Expenditures by Fund									
Consolidated Bldg Fund (#600)	2,678,595	3,001,390	-	270,543	24,714	33,421	58,135	212,408	21%
Rental Units Regulation (#221)	5	-	345,826	345,826	153,469	26,850	180,319	165,507	52%
Unsafe Building Fund (#219)	684,941	592,547	111,500	156,395	117,090	21,726	138,816	17,579	89%
Code Enforcement Fund (#230)	-	-	4,087,695	4,167,695	2,875,788	71,275	2,947,062	1,220,633	71%
Total Expenditures	3,363,542	3,593,937	4,545,021	4,940,459	3,171,061	153,272	3,324,333	1,616,127	67%
Expenditures by Division									
Neighborhood Code Enfor.	1,712,624	1,923,446	2,565,948	2,864,409	1,743,096	53,494	1,796,589	1,067,820	63%
NEAT Crew	448,386	435,893	544,158	580,053	377,669	12,138	389,808	190,245	67%
Rental Safety Verification Program	59,234	144,603	345,826	348,002	155,644	26,850	182,494	165,508	52%
Unsafe Building	236,555	156,655	111,500	120,500	93,194	21,726	114,920	5,580	95%
Animal Care & Control	906,737	933,341	977,589	1,027,495	801,458	39,064	840,522	186,973	82%
Total Expenditures	3,363,537	3,593,937	4,545,021	4,940,459	3,171,061	153,272	3,324,333	1,616,126	67%
Expenditures by Type									
Personnel									
Salaries & Wages	1,298,997	1,437,429	1,673,201	1,670,201	1,292,746	-	1,292,746	377,455	77%
Fringe Benefits	595,651	538,583	712,441	715,441	542,500	-	542,500	172,941	76%
Total Personnel	1,894,648	1,976,013	2,385,642	2,385,642	1,835,246	-	1,835,246	550,396	77%
Supplies	117,767	108,267	170,860	211,141	105,583	20,207	125,790	85,351	60%
Services & Charges									
Professional Services	172,494	177,400	180,600	177,183	58,889	49,758	108,647	68,536	61%
Printing & Advertising	8,771	11,255	28,305	28,305	9,169	856	10,025	18,280	35%
Utilities	31,852	34,801	30,223	33,223	27,400	1,266	28,666	4,557	86%
Education & Training	6,089	6,873	16,200	16,200	2,933	-	2,933	13,267	18%
Travel	4,869	6,444	3,600	5,110	3,826	-	3,826	1,284	75%
Repairs & Maintenance	275,449	233,178	413,050	429,653	215,635	9,173	224,809	204,844	52%
Interfund Allocations	517,905	719,048	814,847	814,847	679,037	-	679,037	135,810	83%
Debt Service Principal	64,323	80,098	104,314	104,314	36,546	12,182	48,729	55,585	47%
Debt Service Interest & Fees	7,135	6,144	7,770	7,770	2,237	753	2,991	4,779	38%
Other Services & Charges	154,741	177,849	389,610	647,071	194,558	59,076	253,634	393,437	39%
Interfund Transfers Out	27,500	-	-	-	-	-	-	-	-
Total Services & Charges	1,271,127	1,453,091	1,988,519	2,263,676	1,230,232	133,065	1,363,296	900,379	60%
Capital	80,000	56,567	-	80,000	-	-	-	80,000	0%
Total Expenditures	3,363,542	3,593,937	4,545,021	4,940,459	3,171,061	153,272	3,324,333	1,616,126	67%
Net Surplus / (Deficit)	(1,009,331)	363,040	-	(299,167)	860,519		707,248		

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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	1,748		1,748	2,692	39%
Charges for Services	2,806,873	7,496,447	8,304,859	8,304,933	5,804,737		5,804,737	2,500,196	70%
Interest Earnings	10,656	22,362	12,000	12,000	8,739		8,739	3,261	73%
Other Income	5,006,296	5,417,866	4,944,250	4,949,438	61,846		61,846	4,887,592	1%
Interfund Allocation Reimb	392,410	610,726	122,143	122,143	101,783		101,783	20,360	83%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	8,220,343	13,550,721	13,387,692	13,392,954	5,978,854		5,978,854	7,414,101	45%
Expenditures by Division									
Equipment Services	2,639,137	7,000,441	7,812,107	8,017,413	5,715,830	5,397	5,721,228	2,296,185	71%
Central Stores	245,265	284,301	-	26	26	-	26	-	99%
Print Shop	142,462	160,886	10,018	13,581	11,396	515	11,911	1,670	88%
Radio Shop	279,334	230,894	275,518	276,224	191,272	-	191,272	84,952	69%
Building Maintenance	208,440	177,588	213,243	213,243	151,011	-	151,011	62,232	71%
Facilities Management	-	120,439	122,143	122,143	85,157	-	85,157	36,986	70%
Utilities & Services	4,528,950	4,950,465	4,870,250	4,994,540	-	-	-	4,994,540	0%
Sustainability	304,308	6,002	-	-	-	-	-	-	-
Total Expenditures	8,347,896	12,931,016	13,303,279	13,637,170	6,154,692	5,912	6,160,604	7,476,565	45%
Expenditures by Type									
Personnel									
Salaries & Wages	2,061,867	1,920,693	2,092,572	2,092,572	1,512,625	-	1,512,625	579,947	72%
Fringe Benefits	930,977	731,886	894,766	894,766	649,727	145	649,872	244,894	73%
Total Personnel	2,992,844	2,652,580	2,987,338	2,987,338	2,162,352	145	2,162,497	824,841	72%
Supplies	134,464	4,515,181	4,870,798	4,888,320	3,456,560	2,218	3,458,778	1,429,542	71%
Services & Charges									
Professional Services	30,814	8,439	13,000	13,000	7,777	-	7,777	5,223	60%
Printing & Advertising	4,809	715	7,821	7,821	863	-	863	6,959	11%
Utilities	4,587,384	5,013,625	4,935,174	5,059,464	45,589	-	45,589	5,013,875	1%
Education & Training	12,049	4,603	20,050	20,900	9,389	-	9,389	11,511	45%
Travel	1,251	481	4,000	3,577	-	-	-	3,577	0%
Repairs & Maintenance	61,011	56,339	54,400	58,588	47,023	1,925	48,949	9,639	84%
Interfund Allocations	411,263	648,014	306,521	306,521	255,435	-	255,435	51,086	83%
Debt Service Principal	13,606	14,248	14,818	14,818	11,661	1,520	13,181	1,637	89%
Debt Service Interest & Fees	1,566	1,029	463	463	420	11	430	33	93%
Grants & Subsidies	5,320	2,434	-	-	-	-	-	-	-
Other Services & Charges	14,514	13,329	17,405	19,869	11,132	93	11,225	8,644	56%
Interfund Transfers Out	77,000	-	71,491	256,491	146,491	-	146,491	110,000	57%
Total Services & Charges	5,220,588	5,763,256	5,445,143	5,761,512	535,779	3,549	539,329	5,222,184	9%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	8,347,896	12,931,016	13,303,279	13,637,170	6,154,692	5,912	6,160,604	7,476,567	45%
Net Surplus / (Deficit)	(127,553)	619,705	84,413	(244,216)	(175,838)		(181,750)		
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		1,210,942	1,536,068				
Cash Reserves Target	381,895	798,055		864,263					

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:**
- 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
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Fund Type	Internal 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	2,734	3,218	2,000	2,000	22		22	1,978	1%
Other Income	-	-	-	7,268	7,268		7,268	-	100%
Interfund Transfers In	77,000	-	71,491	256,491	146,491		146,491	110,000	57%
Total Revenue	79,734	3,218	73,491	265,759	153,781		153,781	111,978	58%

Expenditures by Type

Supplies	8,905	4,718	-	5,501	5,501	-	5,501	-	100%
Services & Charges									
Repairs & Maintenance	18,697	63,060	63,000	63,000	4,217	30,010	34,227	28,773	54%
Debt Service Principal	-	3,881	7,711	2,210	-	-	-	2,210	0%
Debt Service Interest & Fees	-	365	780	780	-	-	-	780	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	18,697	67,305	71,491	65,990	4,217	30,010	34,227	31,763	52%
Capital	77,871	77,795	-	208,194	136,492	61,869	198,361	9,833	95%
Total Expenditures	105,474	149,818	71,491	279,685	146,209	91,879	238,088	41,596	85%

Net Surplus / (Deficit)	(25,740)	(146,601)	2,000	(13,926)	7,572		(84,307)
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Beginning Cash Balance	194,599	168,196		21,921	
Cash Adjustments	(664)	326		-	
Ending Cash Balance	168,196	21,921		7,995	29,531
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	58,722	49,026		49,026	9,696	83%
Other Income	703,577	989,555	2,000	1,494,473	1,618,671		1,618,671	(124,198)	108%
Interfund Allocation Reimb	2,053,107	3,944,597	2,914,500	2,914,500	2,428,746		2,428,746	485,754	83%
Interfund Transfers In	-	-	-	49,087	49,087		49,087	-	100%
Total Revenue	2,827,061	5,051,872	2,945,222	4,516,782	4,145,530		4,145,530	371,252	92%

Expenditures by Division									
Safety/Risk Management	225,183	232,240	213,267	213,267	134,871	848	135,719	77,548	64%
Liability Insurance	715,424	677,290	815,000	815,000	761,414	-	761,414	53,586	93%
Business Insurance	1,380,506	742,777	2,001,965	2,096,092	566,611	558,139	1,124,749	971,343	54%
Workers' Compensation	1,264,573	1,479,416	1,029,000	1,029,095	1,099,685	8,284	1,107,968	(78,873)	108%
Catastrophic Events	208,887	650,224	-	968,627	910,806	209,561	1,120,368	(151,741)	116%
Total Expenditures	3,794,574	3,781,947	4,059,232	5,122,081	3,473,387	776,831	4,250,218	871,863	83%

Expenditures by Type									
Personnel									
Salaries & Wages	188,273	152,168	162,412	181,982	99,249	-	99,249	82,733	55%
Fringe Benefits	85,214	61,226	67,612	48,042	38,555	-	38,555	9,487	80%
Other Personnel Costs	37,684	33,353	40,000	40,095	13,902	8,284	22,185	17,910	55%
Total Personnel	311,170	246,747	270,024	270,119	151,705	8,284	159,988	110,130	59%

Supplies	10,108	51,453	12,950	12,950	1,895	94	1,989	10,961	15%
Services & Charges									
Professional Services	903,446	521,468	984,929	692,556	406,170	8,139	414,309	278,247	60%
Printing & Advertising	-	-	483	483	-	-	-	483	0%
Education & Training	13,336	29,927	20,000	14,000	6,285	-	6,285	7,715	45%
Travel	2,743	3,245	3,000	2,250	356	-	356	1,894	16%
Repairs & Maintenance	105,403	31,110	2,000	558,750	1,460	550,000	551,460	7,290	99%
Interfund Allocations	111,929	144,621	77,446	77,446	64,538	-	64,538	12,908	83%
Insurance	1,640,270	2,010,853	1,535,000	1,627,915	1,731,698	-	1,731,698	(103,783)	106%
Other Services & Charges	565,379	169,766	1,153,400	896,985	198,474	754	199,228	697,757	22%
Interfund Transfers Out	25,425	-	-	-	-	-	-	-	-
Total Services & Charges	3,367,932	2,910,989	3,776,258	3,870,385	2,408,980	558,893	2,967,873	902,511	77%

Capital	105,364	572,758	-	968,627	910,806	209,561	1,120,368	(151,741)	116%
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Total Expenditures	3,794,574	3,781,947	4,059,232	5,122,081	3,473,387	776,831	4,250,218	871,861	83%
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Net Surplus / (Deficit)	(967,513)	1,269,925	(1,114,010)	(605,299)	672,143		(104,688)		
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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		4,356,127	5,671,733				
Cash Reserves Target	1,897,287	1,890,973		2,561,041					

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.

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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	5,547,440		5,547,440	1,109,490	83%
Charges for Services	-	92,585	-	111,796	111,796		111,796	-	100%
Other Income	47,427	66,798	32,690	36,513	39,011		39,011	(2,498)	107%
Donations	100,000	-	-	-	-		-	-	-
Interest Earnings	30,723	67,048	10,000	25,000	19,251		19,251	5,749	77%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	6,967,135	8,217,762	6,699,620	6,830,239	5,717,498		5,717,498	1,112,741	84%
Expenditures by Division									
311 Call Center	526,971	519,646	578,196	579,154	465,126		465,134	114,020	80%
Innovation & Technology	5,264,986	7,348,706	6,828,730	9,038,406	6,309,676	1,854,557	8,164,233	874,173	90%
Total Expenditures	5,791,956	7,868,352	7,406,926	9,617,560	6,774,802	1,854,565	8,629,367	988,193	90%

Expenditures by Type									
Personnel									
Salaries & Wages	1,558,863	1,689,240	1,981,340	1,967,525	1,552,215	-	1,552,215	415,310	79%
Fringe Benefits	619,247	569,382	748,836	762,651	590,918	-	590,918	171,733	77%
Total Personnel	2,178,109	2,258,622	2,730,176	2,730,176	2,143,132	-	2,143,132	587,043	78%
Supplies									
	119,984	169,850	164,850	178,260	73,786	30,400	104,186	74,074	58%
Services & Charges									
Professional Services	710,365	1,065,128	615,700	2,046,094	920,498	938,184	1,858,682	187,412	91%
Printing & Advertising	298	5,181	5,270	6,275	1,005	-	1,005	5,270	16%
Education & Training	15,237	22,957	57,900	55,532	9,162	7,900	17,062	38,470	31%
Travel	20,941	32,456	27,110	31,381	7,385	-	7,385	23,996	24%
Repairs & Maintenance	2,246,257	2,975,430	2,839,472	3,409,923	2,617,804	789,742	3,407,546	2,377	100%
Interfund Allocations	5,211	6,785	5,911	5,911	4,925	-	4,925	986	83%
Debt Service Principal	209,189	391,117	522,557	618,422	534,932	52,229	587,161	31,261	95%
Debt Service Interest & Fees	26,836	52,924	49,356	59,901	51,024	4,815	55,838	4,063	93%
Grants & Subsidies	25,000	-	-	-	-	-	-	-	-
Other Services & Charges	234,530	287,902	388,624	475,685	411,148	31,297	442,445	33,240	93%
Interfund Transfers Out	-	600,000	-	-	-	-	-	-	-
Total Services & Charges	3,493,863	5,439,880	4,511,900	6,709,124	4,557,883	1,824,165	6,382,049	327,075	95%
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures	5,791,956	7,868,352	7,406,926	9,617,560	6,774,802	1,854,565	8,629,367	988,192	90%
Net Surplus / (Deficit)	1,175,179	349,410	(707,306)	(2,787,321)	(1,057,303)		(2,911,869)		

Beginning Cash Balance	1,589,083	2,758,297		3,108,342		Cash Reserves Target No reserve requirement
Cash Adjustments	(5,964)	636		-		
Ending Cash Balance	2,758,297	3,108,342		321,021	2,289,033	
Cash Reserves Target	-	-		-	-	

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 it's budget is fully allocated each year.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:
ERP Implementation: In 2019, \$600,000 (from prior year reserves) was transferred to the County Option Income Tax (COIT) Fund (#404) to cover the cost of the new enterprise resource planning (ERP) software implementation. The ERP implementation is estimated to cost about \$3 million with an anticipated go-live date of April 1, 2020.
Mayoral Initiatives: SB Academy, the City's training program, has trained employees in novel techniques that enable process improvements and other innovations that will continue to make government more efficient.
CityWorks: In 2020, IT will continue to grow the enterprise work order, permits and licensing, and asset management system. In 2018, CityWorks was selected as the enterprise platform because it integrated well with GIS and had substantial adoption from similarly sized cities.
Bloomberg Mayor's Challenge (2019- 2022): \$1M grant to build a sustainable public-private transportation-as-a-benefit model in South Bend, key audience: transportation insecure hourly wage workers. Grant funds cover programming for 3 years of pilots, strategic planning, partnership building, and solution development. Funds cover personnel costs and pilots. Starting in late 2019, employers (ex: University of Notre Dame, Beacon Health Systems) will be financially contributing to pilots. NOTE: The revenue and expenditures of this grant are managed by the Department of Innovation & Technology, but are **recorded in the Gift/Donation/Bequest Fund (#217)**.
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
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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.		
Revenue									
Charges for Services	18,067,948	13,344,016	15,989,183	15,983,294	13,230,445		13,230,445	2,752,849	83%
Other Income	440,913	397,653	385,000	387,142	239,410		239,410	147,732	62%
Interest Earnings	209,508	288,858	77,097	82,097	79,705		79,705	2,392	97%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	18,718,369	14,030,527	16,451,280	16,452,533	13,549,560		13,549,560	2,902,973	82%
Expenditures by Subdivision									
Health Insurance	15,677,149	15,517,230	17,287,245	17,289,723	10,720,195	42,837	10,763,032	6,526,691	62%
Workplace Wellness Clinic	862,693	1,108,117	1,104,308	1,127,649	960,317	176,679	1,136,996	(9,347)	101%
Employee Wellness	76,217	86,863	91,160	91,160	65,735	8,080	73,815	17,345	81%
Total Expenditures	16,616,059	16,712,210	18,482,713	18,508,532	11,746,247	227,596	11,973,843	6,534,689	65%
Expenditures by Type									
Personnel									
Other Personnel Costs	14,459,995	14,704,500	16,416,939	16,416,939	10,123,843	10,328	10,134,170	6,282,769	62%
Total Personnel	14,459,995	14,704,500	16,416,939	16,416,939	10,123,843	10,328	10,134,170	6,282,769	62%
Supplies	74,825	198,245	85,000	103,096	109,182	145	109,327	(6,231)	106%
Services & Charges									
Professional Services	1,046,223	1,163,954	1,246,508	1,259,476	1,031,636	217,123	1,248,760	10,717	99%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	610,829	632,597	732,666	726,586	480,196	-	480,196	246,390	66%
Other Services & Charges	10,473	12,913	1,500	2,335	1,389	-	1,389	946	60%
Interfund Transfers Out	413,714	-	-	-	-	-	-	-	-
Total Services & Charges	2,081,238	1,809,464	1,980,774	1,988,497	1,513,222	217,123	1,730,345	258,153	87%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	16,616,059	16,712,210	18,482,713	18,508,532	11,746,247	227,596	11,973,843	6,534,691	65%
Net Surplus / (Deficit)	2,102,310	(2,681,683)	(2,031,433)	(2,055,999)	1,803,313		1,575,717		
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		7,221,320	11,238,220				
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
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Fund Type	Internal 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									
Charges for Services	-	-	7,357	7,357	5,742		5,742	1,615	78%
Interest Earnings	3,816	5,213	1,189	1,189	1,151		1,151	38	97%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,816	5,213	8,546	8,546	6,894		6,894	1,653	81%

Expenditures by Type									
Personnel									
Other Personnel Costs	20,480	32,957	55,000	55,000	142,072	-	142,072	(87,072)	258%
Total Personnel	20,480	32,957	55,000	55,000	142,072	-	142,072	(87,072)	258%
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	142,072	-	142,072	(87,072)	258%

Net Surplus / (Deficit)	(16,664)	(27,744)	(46,454)	(46,454)	(135,179)	(135,179)
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Beginning Cash Balance	225,977	208,514	180,911	180,911	-	Cash Reserves Target 25% of Annual expenditures
Cash Adjustments	(799)	141	-	-	-	
Ending Cash Balance	208,514	180,911	134,457	46,043	46,043	
Cash Reserves Target	5,120	8,239	13,750	13,750	13,750	

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
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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	203,198		203,198	54,290	79%
Interest Earnings	467	937	414	464	622		622	(158)	134%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	164,118	167,466	257,902	257,952	203,820		203,820	54,132	79%

Expenditures by Type									
Personnel									
Salaries & Wages	112,882	186,085	253,846	253,846	111,562	-	111,562	142,284	44%
Total Personnel	112,882	186,085	253,846	253,846	111,562	-	111,562	142,284	44%
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	111,562	-	111,562	142,284	44%

Net Surplus / (Deficit)	51,237	(18,618)	4,056	4,106	92,258	92,258
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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		36,669	124,876	
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
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Fund Name	Rainy Day	Fund Number	102
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Fund Type	Special Revenue Funds
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Control	City Funds
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	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	83,835		83,835	49,070	63%
Total Revenue	183,841	289,770	132,905	132,905	83,835		83,835	49,070	63%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	183,841	289,770	132,905	132,905	83,835		83,835
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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	10,835,710	
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
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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	5,313	6,449		6,449	(1,136)	121%
Engineering	50,000	100,000	-	-	-		-	-	-
Innovation	-	274,000	403,743	404,000	404,000		404,000	-	100%
Human Rights General	-	91,517	18,000	18,000	8,370		8,370	9,630	47%
Office of Sustainability	-	-	-	-	41,000		41,000	(41,000)	-
Historic Preservation	18,583	183	-	150	196		196	(46)	131%
AmeriCorps	-	125,000	-	-	-		-	-	-
AC&C Donations	40,167	41,996	25,000	40,000	45,249		45,249	(5,249)	113%
Pokagon Band Donation - Bowman C	-	100,000	-	100,000	100,000		100,000	-	100%
Total Revenue	111,231	745,975	451,356	567,463	605,265		605,265	(37,801)	107%

Expenditures by Project									
Wayfinding Signage Project	11,524	53,988	-	57,944	56,258	1,686	57,944	-	100%
Bloomberg Mayors Challenge	-	127,296	286,028	550,198	267,446	269,152	536,598	13,600	98%
Human Rights Scholarship Prog.	-	19,310	28,150	28,145	6,655	-	6,655	21,490	24%
Bike Signage	350	-	2,500	2,500	-	-	-	2,500	0%
AEP Grant (Office of Sustainab.)	-	-	-	-	-	-	-	-	-
Historic Preservation Commiss.	322	-	5,000	5,000	-	-	-	5,000	0%
Milton Trust Energy Grant	-	2,600	-	112,275	50,666	12,982	63,648	48,627	57%
Animal Resource Center	34,604	38,658	35,000	35,000	11,046	3,369	14,415	20,585	41%
Pokagon Band Donation	-	-	-	-	-	-	-	-	-
Total Expenditures	46,800	241,853	356,678	791,062	392,071	287,189	679,260	111,802	86%

Expenditures by Type									
Supplies	322	-	5,000	5,000	-	-	-	5,000	0%
Services & Charges									
Professional Services	42,669	218,362	308,328	630,442	332,350	274,207	606,557	23,885	96%
Printing & Advertising	-	3,479	21,650	21,645	6,650	-	6,650	14,995	31%
Repairs & Maintenance	1,014	4,181	10,000	122,275	53,066	12,982	66,048	56,227	54%
Grants & Subsidies	-	15,831	9,000	9,000	-	-	-	9,000	0%
Other Services & Charges	2,795	-	2,700	2,700	5	-	5	2,695	0%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	46,478	241,853	351,678	786,062	392,071	287,189	679,260	106,802	86%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	46,800	241,853	356,678	791,062	392,071	287,189	679,260	111,802	86%
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Net Surplus / (Deficit)	64,431	504,122	94,678	(223,599)	213,194		(73,995)		
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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		444,674	902,879				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
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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	12,871	16,668	4,579	4,579	4,619		4,619	(40)	101%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	12,871	16,668	4,579	4,579	4,619		4,619	(40)	101%

Expenditures by Type									
Services & Charges									
Professional Services	73,065	1,211	-	-	-	-	-	-	-
Other Services & Charges	135,000	36,100	-	200,000	130,370	69,630	200,000	-	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	208,065	37,311	-	200,000	130,370	69,630	200,000	-	100%

Capital	24,273	-	-	-	-	-	-	-	-
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Total Expenditures	232,338	37,311	-	200,000	130,370	69,630	200,000	-	100%
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Net Surplus / (Deficit)	(219,467)	(20,643)	4,579	(195,421)	(125,752)		(195,381)		
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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	484,231	No reserve requirement			
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.

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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	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	74,580	247,060	138,200	63,200	35,200		35,200	28,000	56%
Charges for Services	-	-	-	75,000	8,500		8,500	66,500	11%
Interest Earnings	8,862	12,491	5,978	5,978	1,088		1,088	4,890	18%
Other Income	23,303	312	7,050	7,050	-		-	7,050	0%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	106,745	259,863	151,228	151,228	44,788		44,788	106,440	30%
Expenditures by Subdivision									
General	23,369	76,493	3,000	29,525	16,061	10,464	26,525	3,000	90%
EEOC	41,941	103,333	131,274	132,941	85,295	3,407	88,702	44,239	67%
HUD	84,003	87,503	108,174	108,174	74,919	-	74,919	33,255	69%
Total Expenditures	149,313	267,329	242,448	270,640	176,275	13,871	190,146	80,494	70%
Expenditures by Type									
Personnel									
Salaries & Wages	52,886	119,255	135,130	134,126	105,570	-	105,570	28,556	79%
Fringe Benefits	25,756	35,042	49,418	50,422	32,424	-	32,424	17,998	64%
Total Personnel	78,642	154,296	184,548	184,548	137,994	-	137,994	46,554	75%
Supplies	1,772	1,330	2,000	2,000	1,724	73	1,797	203	90%
Services & Charges									
Professional Services	37,812	21,691	27,800	25,467	21,333	3,334	24,667	800	97%
Printing & Advertising	15,369	-	4,000	23,200	13,215	6,000	19,215	3,985	83%
Education & Training	15	3,709	3,500	15,500	960	4,464	5,424	10,076	35%
Travel	6,412	9,201	15,300	14,100	-	-	-	14,100	0%
Grants & Subsidies	8,000	-	-	-	-	-	-	-	-
Other Services & Charges	1,292	607	5,300	5,825	1,049	-	1,049	4,776	18%
Interfund Transfers Out	-	76,493	-	-	-	-	-	-	-
Total Services & Charges	68,899	111,703	55,900	84,092	36,558	13,798	50,356	33,737	60%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	149,313	267,329	242,448	270,640	176,275	13,871	190,146	80,494	70%
Net Surplus / (Deficit)	(42,567)	(7,467)	(91,220)	(119,412)	(131,487)		(145,358)		
Beginning Cash Balance	572,740	528,434		521,051					
Cash Adjustments	(1,739)	84		-					
Ending Cash Balance	528,434	521,051		401,639	392,125				
Cash Reserves Target	-	-		-	-				
							Cash Reserves Target		
							No reserve requirement - Grant fund - spend down to zero		

Fund Purpose:

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

Explanation of Revenue Sources:

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

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
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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./ Grants	-	-	-	3,393,060	4,702,481		4,702,481	(1,309,421)	139%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	-	-	-	3,393,060	4,702,481		4,702,481	(1,309,421)	139%

Expenditures by Type

Personnel									
Other Personnel Costs	-	-	-	345	-	-	-	345	0%
Total Personnel	-	-	-	345	-	-	-	345	0%

Supplies	-	-	-	76,104	204,578	56,351	260,929	(184,825)	343%
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Services & Charges									
Professional Services	-	-	-	5,390	2,500	5,201	7,701	(2,311)	143%
Printing & Advertising	-	-	-	-	8,512	-	8,512	(8,512)	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	1,484	2,016	25	2,041	(557)	138%
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	1,932,293	2,033,719	1,259,030	3,292,749	(1,360,456)	170%
Insurance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	9,459	37,226	39,352	76,578	(67,119)	810%
Interfund Transfers Out	-	-	-	-	3,304,723	-	3,304,723	(3,304,723)	-
Total Services & Charges	-	-	-	1,948,626	5,388,696	1,303,608	6,692,304	(4,743,678)	343%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	-	-	2,025,075	5,593,274	1,359,959	6,953,233	(4,928,158)	343%
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Net Surplus / (Deficit)	-	-	-	1,367,985	(890,794)	(2,250,752)			
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Beginning Cash Balance	-	-	-	-	-	Cash Reserves Target			
Cash Adjustments	-	-	-	-	-				
Ending Cash Balance	-	-	-	1,367,985	(877,491)	No reserve requirement - Grant fund - spend down to zero			
Cash Reserves Target	-	-	-	-	-				

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 including funds from the Federal CARES Act, HUD, and CDBG.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are 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
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Fund Type Special Revenue Funds
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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	12,339,734	12,879,847	12,440,774	13,764,809	11,691,347		11,691,347	2,073,462	85%
Intergov./ Grants	-	12,500	-	-	-		-	-	-
Interest Earnings	182,755	348,410	100,000	100,000	98,744		98,744	1,256	99%
Debt Proceeds	-	-	-	2,262,160	2,262,160		2,262,160	-	100%
Donations	-	5,000	-	-	-		-	-	-
Other Income	657,457	83,772	40,000	384,639	316,508		316,508	68,131	82%
Interfund Transfers In	324,159	927,077	-	-	-		-	-	-
Total Revenue	13,504,106	14,256,606	12,580,774	16,511,608	14,368,758		14,368,758	2,142,849	87%

Expenditures by Activity									
General City	1,595,318	1,684,386	2,841,456	3,181,123	1,954,898	152,701	2,107,599	1,073,524	66%
Finance	-	22,973	-	-	-	-	-	-	-
Legal Dept	57,389	10,400	50,000	50,000	3,441		3,441	46,560	7%
Information Technology	495	1,375,412	33,414	1,710,664	1,579,347	120,392	1,699,739	10,925	99%
Police Programs and Grants	40,000	40,000	40,000	40,000	40,000		40,000	-	100%
Police Other	2,805,226	1,618,739	1,684,757	3,946,917	786,926	1,465,050	2,251,976	1,694,941	57%
Fire Other	166,390	926,579	-	-	-		-	-	-
Vacant & Abandoned Houses	-	380,612	250,000	517,640	232,822	19,250	252,072	265,568	49%
Community Investment	949,592	1,083,688	170,000	1,471,085	318,996	1,062,748	1,381,744	89,341	94%
Park Maintenance	1,476,733	751,050	1,808,672	1,808,672	1,576,077	99,252	1,675,329	133,343	93%
Engineering	17,400	207,469	200,000	254,743	88,087	108,186	196,273	58,470	77%
Streets	71,004	1,978,142	2,447,750	2,464,835	2,501,698	5,179	2,506,877	(42,042)	102%
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	1,250,000		1,250,000	250,000	83%
Local Roads & Streets	12,755	-	-	-	-		-	-	-
Street Signals & Lighting	1,614,522	1,729,535	1,554,725	1,554,725	1,289,210		1,289,210	265,515	83%
Total Expenditures	10,306,824	13,308,985	12,580,774	18,500,404	11,621,501	3,032,758	14,654,259	3,846,145	79%

Expenditures by Type									
Supplies	680,965	207,469	200,000	256,243	92,195	108,186	200,381	55,862	78%
Services & Charges									
Professional Services	244,535	1,675,224	130,000	2,085,695	1,648,881	257,323	1,906,204	179,491	91%
Printing & Advertising	-	-	-	500	500		500	-	100%
Utilities	1,614,522	1,729,535	1,554,725	1,554,725	1,289,210		1,289,210	265,515	83%
Repairs & Maintenance	1,483,180	725,734	762,271	910,578	756,305	6,178	762,483	148,095	84%
Interfund Allocations	6,873	8,631	8,633	8,633	7,195		7,195	1,438	83%
Debt Service Principal	1,519,775	1,557,180	1,620,219	1,620,219	791,929	572,243	1,364,172	256,047	84%
Debt Service Interest & Fees	126,666	90,721	97,952	98,702	28,411	31,397	59,809	38,893	61%
Grants & Subsidies	1,285,117	1,318,244	335,991	1,143,940	365,371	773,627	1,138,998	4,942	100%
Other Services & Charges	430,460	1,009,336	1,509,492	1,777,132	1,221,330	120,190	1,341,520	435,612	75%
Interfund Transfers Out	2,787,600	4,764,329	6,361,491	6,361,491	5,301,243		5,301,243	1,060,248	83%
Total Services & Charges	9,498,728	12,878,933	12,380,774	15,561,615	11,410,373	1,760,959	13,171,332	2,390,281	85%

Capital	127,132	222,583	-	2,682,546	118,933	1,163,614	1,282,546	1,400,000	48%
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Total Expenditures	10,306,824	13,308,985	12,580,774	18,500,404	11,621,501	3,032,758	14,654,259	3,846,143	79%
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Net Surplus / (Deficit)	3,197,281	947,621	-	(1,988,796)	2,747,257		(285,501)		
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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		10,735,901	15,597,957				
Cash Reserves Target	5,153,412	6,654,492		9,250,202					

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).

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Fund Name	Cumulative Capital Development	Fund Number	406
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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									
Property Taxes	436,677	455,002	415,213	415,213	238,080		238,080	177,133	57%
Intergov./ Shared Revenues	38,373	40,353	10,000	19,791	19,791		19,791	-	100%
Interest Earnings	8,476	9,852	330	830	750		750	80	90%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	483,526	505,207	425,543	435,834	258,621		258,621	177,213	59%

Expenditures by Type									
Services & Charges									
Debt Service Principal	549,419	498,598	550,179	550,179	391,910	98,634	490,544	59,635	89%
Debt Service Interest & Fees	25,983	40,678	37,638	37,638	23,372	9,092	32,464	5,174	86%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	575,402	539,276	587,817	587,817	415,282	107,726	523,008	64,809	89%
Capital	-	271,112	-	14,388	12,970	1,419	14,389	(1)	100%
Total Expenditures	575,402	810,388	587,817	602,205	428,252	109,145	537,397	64,808	89%

Net Surplus / (Deficit)	(91,876)	(305,181)	(162,274)	(166,371)	(169,630)		(278,776)
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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		57,246	54,371	
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.

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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	107,135		107,135	133,798	44%
Interest Earnings	5,563	14,444	8,500	8,500	4,807		4,807	3,693	57%
Other Income	25,000	25,000	-	25,000	18,750		18,750	6,250	75%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	266,942	270,470	249,433	274,433	130,693		130,693	143,741	48%

Expenditures by Type

Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	249,500	-	250,000	250,000	208,334	-	208,334	41,666	83%
Total Services & Charges	249,500	-	250,000	250,000	208,334	-	208,334	41,666	83%
Capital	-	28,000	180,000	180,000	6,770	480	7,250	172,750	4%
Total Expenditures	249,500	28,000	430,000	430,000	215,104	480	215,584	214,416	50%

Net Surplus / (Deficit)	17,442	242,470	(180,567)	(155,567)	(84,412)	(84,892)
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Beginning Cash Balance	430,948	446,760		689,015		Cash Reserves Target No reserve requirement - Capital fund - spend down to zero
Cash Adjustments	(1,631)	(215)		-		
Ending Cash Balance	446,760	689,015		533,448	612,554	
Cash Reserves Target	-	-		-	-	

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.

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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	11,355,989		11,355,989	2,025,016	85%
Intergov./ Grants	-	-	-	12,500	12,500		12,500	-	100%
Fines, Forfeitures, and Fees	354,660	354,660	354,660	354,660	354,660		354,660	-	100%
Interest Earnings	260,688	463,996	254,322	254,322	144,929		144,929	109,393	57%
Other Income	598,182	160,625	150,000	151,188	152,432		152,432	(1,244)	101%
Interfund Transfers In	-	178,534	-	-	-		-	-	-
Total Revenue	13,099,020	13,632,466	12,857,872	14,153,675	12,020,510		12,020,510	2,133,165	85%

Expenditures by Activity									
	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
General City	2,996,975	-	76,233	76,233	63,527	-	63,527	12,706	83%
Finance	-	19,365	-	-	-	-	-	-	-
PSAP	2,395,284	2,818,011	2,799,865	3,004,638	2,471,684	461,094	2,932,777	71,861	98%
Neighborhood Code Enforcement	1,258,252	2,288,841	2,184,021	2,184,021	1,820,017	-	1,820,017	364,004	83%
Rental Unit Inspection	-	75,718	245,626	245,626	204,688	-	204,688	40,938	83%
Unsafe Building	-	-	544,158	544,158	453,464	-	453,464	90,694	83%
AC&C General	820,662	845,841	891,414	891,414	742,844	-	742,844	148,570	83%
Community Investment	1,209,809	4,225,555	5,415,149	8,320,915	3,182,336	2,887,385	6,069,721	2,251,194	73%
Historic Preservation	-	-	-	50,000	5,000	9,500	14,500	35,500	29%
2015 Park Bond	750	410,020	378,506	378,506	315,216	-	315,216	63,290	83%
Potawatomi Zoo	100,000	-	-	-	-	-	-	-	-
2018 Zoo Bond	-	214,487	322,900	322,900	320,900	-	320,900	2,000	99%
Streets	1,937,750	445,439	-	54,561	35,749	18,812	54,561	-	100%
Total Expenditures	10,719,482	11,343,276	12,857,872	16,072,972	9,615,425	3,376,791	12,992,215	3,080,757	81%

Expenditures by Type									
Services & Charges									
	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
Professional Services	2,528,862	3,267,745	3,635,865	3,729,399	2,398,164	641,343	3,039,507	689,893	82%
Printing & Advertising	606	350	45,000	45,000	323	131	454	44,546	1%
Utilities	1,281	3,274	-	65,781	39,591	7,625	47,216	18,565	72%
Repairs & Maintenance	133,329	626,634	175,250	234,109	177,379	19,853	197,231	36,878	84%
Debt Service Principal	-	100,000	165,000	301,441	278,701	-	278,701	22,740	92%
Debt Service Interest & Fees	750	115,237	158,650	226,982	209,166	-	209,166	17,816	92%
Grants & Subsidies	964,922	975,685	1,915,000	4,539,968	1,000,681	2,652,486	3,653,166	886,802	80%
Other Services & Charges	467,351	221	5,000	5,000	-	-	-	5,000	0%
Interfund Transfers Out	6,572,551	5,826,360	6,608,107	6,588,107	5,506,421	-	5,506,421	1,081,686	84%
Total Services & Charges	10,669,652	10,915,507	12,707,872	15,735,787	9,610,425	3,321,437	12,931,861	2,803,926	82%

Capital	49,830	427,769	150,000	337,185	5,000	55,354	60,354	276,831	18%
Total Expenditures	10,719,482	11,343,276	12,857,872	16,072,972	9,615,425	3,376,791	12,992,215	3,080,757	81%

Net Surplus / (Deficit)	2,379,538	2,289,191	-	(1,919,297)	2,405,085		(971,705)		
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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		15,470,169	19,841,086				
Cash Reserves Target	5,359,741	5,671,638		8,036,486					
							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.

City of South Bend, Indiana
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Fund Name	Equipment/Vehicle Leasing	Fund Number	750
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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	31,472	16,783	-	680	679		679	1	100%
Debt Proceeds	6,638,312	1,472,985	4,329,076	-	-		-	-	-
Interfund Transfers In	101,776	-	-	-	-		-	-	-
Total Revenue	6,771,560	1,489,768	4,329,076	680	679		679	1	100%

Expenditures by Type

Services & Charges									
Debt Service Principal	-	91,941	-	355,129	355,129	-	355,129	-	100%
Debt Service Interest & Fees	500	9,172	-	12,324	12,324	-	12,324	-	100%
Other Services & Charges	217,125	250	-	-	-	-	-	-	-
Interfund Transfers Out	219,861	-	-	1,752	1,751	-	1,751	1	100%
Total Services & Charges	437,486	101,364	-	369,205	369,204	-	369,204	1	100%
Capital	6,990,658	3,313,965	4,329,076	300,279	300,278	-	300,278	1	100%
Total Expenditures	7,428,144	3,415,328	4,329,076	669,484	669,482	-	669,482	2	100%

Net Surplus / (Deficit)	(656,584)	(1,925,560)	-	(668,804)	(668,803)	(668,803)
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Beginning Cash Balance	3,598,717	2,942,035		1,016,476		Cash Reserves Target No reserve requirement - Capital lease fund - spend down to zero
Cash Adjustments	(98)	1		-		
Ending Cash Balance	2,942,035	1,016,476		347,672	347,677	
Cash Reserves Target	-	-		-		

Fund Purpose:

This fund is used to track the expenditures of capital lease proceeds used to purchase vehicles and equipment for City departments. The funds are held by an escrow agent and expended upon the provision by the City of a proper claim form and invoice. 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
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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	4,699	6,383	4,500	4,500	2,341		2,341	2,159	52%
Interfund Transfers In	3,115,000	2,867,378	2,870,500	2,870,500	2,870,500		2,870,500	-	100%
Total Revenue	3,119,699	2,873,761	2,875,000	2,875,000	2,872,841		2,872,841	2,159	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	1,915,000	1,725,000	1,790,000	1,790,000	1,790,000	-	1,790,000	-	100%
Debt Service Interest & Fees	1,192,219	1,136,669	1,075,613	1,075,613	1,041,863	-	1,041,863	33,750	97%
Interfund Transfers Out	324,220	-	-	-	-	-	-	-	-
Total Services & Charges	3,431,439	2,861,669	2,865,613	2,865,613	2,831,863	-	2,831,863	33,750	99%

Total Expenditures	3,431,439	2,861,669	2,865,613	2,865,613	2,831,863	-	2,831,863	33,750	99%
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Net Surplus / (Deficit)	(311,740)	12,092	9,387	9,387	40,978		40,978
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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	263,563	
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 COFF 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	3,463		3,463	537	87%
Interfund Transfers In	2,646,000	2,641,500	2,636,586	2,645,000	2,645,000		2,645,000	-	100%
Total Revenue	2,656,314	2,656,743	2,640,586	2,649,000	2,648,463		2,648,463	537	100%

Expenditures by Type

Services & Charges									
Debt Service Principal	2,100,000	2,175,000	2,250,000	2,250,000	2,250,000	-	2,250,000	-	100%
Debt Service Interest & Fees	536,875	457,744	380,085	380,085	378,835	-	378,835	1,250	100%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	2,636,875	2,632,744	2,630,085	2,630,085	2,628,835	-	2,628,835	1,250	100%

Total Expenditures	2,636,875	2,632,744	2,630,085	2,630,085	2,628,835	-	2,628,835	1,250	100%
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Net Surplus / (Deficit)	19,439	23,999	10,501	18,915	19,628	19,628
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Beginning Cash Balance	771,586	791,026		815,025		Cash Reserves Target 100% cash reserves per bond covenants
Cash Adjustments	-	-		-		
Ending Cash Balance	791,026	815,025		833,940	834,653	
Cash Reserves Target	791,026	815,025		833,940		

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)

City of South Bend, Indiana
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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	9,106,858		9,106,858	7,304,519	55%
Intergov./ Shared Revenues	395,000	395,000	397,000	397,000	381,500		381,500	15,500	96%
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	179,280		179,280	400,720	31%
Debt Proceeds	-	-	-	4,345,059	4,345,059		4,345,059	-	100%
Other Income	4,670,365	129,336	-	-	254,212		254,212	(254,212)	-
Interfund Transfers In	45,896	64,022	60,000	60,000	32,924		32,924	27,076	55%
Total Revenue	23,523,597	19,931,280	17,448,377	21,793,436	14,313,677		14,313,677	7,479,759	66%

Expenditures by Type									
Services & Charges									
Professional Services	1,291,350	1,099,869	823,462	2,447,581	844,180	783,853	1,628,033	819,548	67%
Debt Service Principal	2,806,409	4,038,315	3,750,570	3,750,570	3,295,570	455,000	3,750,570	-	100%
Debt Service Interest & Fees	1,026,282	1,198,375	1,028,220	1,373,279	1,316,106	13,875	1,329,981	43,298	97%
Other Services & Charges	2,163,396	1,325,523	-	1,114,574	369,953	500,000	869,953	244,621	78%
Interfund Transfers Out	4,267,975	4,266,098	4,264,294	5,108,546	5,085,022	-	5,085,022	23,524	100%
Total Services & Charges	11,555,412	11,928,180	9,866,546	13,794,550	10,910,830	1,752,728	12,663,558	1,130,991	92%

Capital	14,557,517	8,735,222	8,133,454	25,813,673	10,143,973	3,418,040	13,562,014	12,251,659	53%
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Total Expenditures	26,112,929	20,663,402	18,000,000	39,608,223	21,054,804	5,170,768	26,225,572	13,382,650	66%
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Net Surplus / (Deficit)	(2,589,332)	(732,123)	(551,623)	(17,814,787)	(6,741,127)		(11,911,896)		
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Beginning Cash Balance	33,563,915	31,665,638		30,950,203		Cash Reserves Target			
Cash Adjustments	691,055	16,687		-					
Ending Cash Balance	31,665,638	30,950,203		13,135,416	24,287,828	No reserve requirement			
Cash Reserves Target	-	-		-					

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

Explanation of Revenue Sources:
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund also receives a Hotel/Motel Tax (intergovernmental shared revenues).
In 2020, bond proceeds were received into the fund. See explanation of bond below.

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

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Fund Name	TIF - West Washington	Fund Number	422
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	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	130,874		130,874	159,108	45%
Interest Earnings	38,012	41,430	40,000	40,000	7,891		7,891	32,109	20%
Other Income	-	18,500	-	300	300		300	-	100%
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	370,233	321,760	329,982	330,282	139,065		139,065	191,217	42%

Expenditures by Type									
Services & Charges									
Professional Services	148	-	-	479	55	-	55	424	11%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	148	-	-	479	55	-	55	424	11%
Capital	845,540	1,089,137	400,000	1,005,186	149,621	249,292	398,913	606,273	40%
Total Expenditures	845,688	1,089,137	400,000	1,005,665	149,676	249,292	398,967	606,697	40%

Net Surplus / (Deficit)	(475,456)	(767,377)	(70,018)	(675,383)	(10,610)		(259,902)		
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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		356,439	1,022,981	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.

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.

City of South Bend, Indiana
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Fund Name	TIF - River East Development Area (NE Dev)	Fund Number	429
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	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	1,696,739		1,696,739	889,598	66%
Interest Earnings	158,627	249,447	240,000	240,000	57,699		57,699	182,301	24%
Other Income	72,104	7,725	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,293,551	2,979,815	2,826,336	2,826,336	1,754,438		1,754,438	1,071,899	62%

Expenditures by Type									
Services & Charges									
Professional Services	340,567	29,225	-	146,069	82,784	2,487	85,271	60,798	58%
Insurance	-	25,256	-	744	-	-	-	744	0%
Other Services & Charges	7,417	790	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	347,984	55,271	-	146,813	82,784	2,487	85,271	61,542	58%

Capital	631,070	5,686,682	2,800,000	9,271,228	5,180,206	2,442,648	7,622,854	1,648,374	82%
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Total Expenditures	979,054	5,741,954	2,800,000	9,418,041	5,262,990	2,445,135	7,708,125	1,709,916	82%
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Net Surplus / (Deficit)	2,314,497	(2,762,138)	26,336	(6,591,705)	(3,508,552)	(5,953,687)
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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		1,623,712	5,066,915	
Cash Reserves Target	-	-		-	-	

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

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

Explanation of Expenditures and Significant Changes/Variations:
Various projects and development opportunities include: Completion of the City's commitment to the Wharf Phase II (Three Twenty Cascades) and East Bank Parking Analysis projects, 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 - 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	1,978,849		1,978,849	(120,280)	106%
Interest Earnings	147,610	249,564	200,000	200,000	78,486		78,486	121,515	39%
Other Income	3,020	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	2,317,267	2,004,796	2,058,569	2,058,569	2,057,335		2,057,335	1,235	100%

Expenditures by Type									
Services & Charges									
Professional Services	242,352	190,544	-	774,268	130,655	200,743	331,398	442,870	43%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	242,352	190,544	-	774,268	130,655	200,743	331,398	442,870	43%
Capital	459,009	1,642,471	2,000,000	6,253,038	75,402	467,120	542,521	5,710,517	9%
Total Expenditures	701,361	1,833,015	2,000,000	7,027,306	206,057	667,863	873,920	6,153,387	12%

Net Surplus / (Deficit)	1,615,906	171,781	58,569	(4,968,737)	1,851,278	1,183,415
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Beginning Cash Balance	7,848,685	9,432,094		9,607,799		Cash Reserves Target
Cash Adjustments	(32,498)	3,925		-		
Ending Cash Balance	9,432,094	9,607,799		4,639,062	11,511,187	
Cash Reserves Target	-	-		-		

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

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

Explanation of Expenditures and Significant Changes/Variations:
Various projects and development opportunities include: South East Master Plan Implementation, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2020.

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Fund Name	TIF - Douglas Road	Fund Number	435
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Fund Type	Tax Increment Financing Funds
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Control	Redevelopment Commission Controlled Funds
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	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	-	1,000	1,065		1,065	(65)	107%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	3,477	5,428	-	1,000	1,065		1,065	(65)	107%

Expenditures by Type									
Services & Charges									
Professional Services	-	21,575	-	186,425	96,143	15,108	111,250	75,175	60%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	21,575	-	186,425	96,143	15,108	111,250	75,175	60%

Capital	-	-	-	-	-	-	-	-	-
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Total Expenditures	-	21,575	-	186,425	96,143	15,108	111,250	75,175	60%
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Net Surplus / (Deficit)	3,477	(16,147)	-	(185,425)	(95,077)		(110,185)		
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Beginning Cash Balance	201,109	203,834		187,806		Cash Reserves Target			
Cash Adjustments	(751)	119		-					
Ending Cash Balance	203,834	187,806		2,381	93,051				
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:
This fund receives revenue from interest earned on the fund's cash balance. Prior to pay year 2021, the Redevelopment Commission did not collect the excess tax increment for use in projects. Starting in 2021, the Redevelopment Commission has determined it will begin collecting the increment again.

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.

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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	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
Revenue									
Property Taxes	4,686,651	4,933,558	5,770,197	5,770,197	2,938,534		2,938,534	2,831,663	51%
Interest Earnings	4,559	54,332	40,000	40,000	12,873		12,873	27,127	32%
Other Income	6	-	-	-	-		-	-	-
Interfund Transfers In	61	-	-	-	-		-	-	-
Total Revenue	4,691,277	4,987,889	5,810,197	5,810,197	2,951,407		2,951,407	2,858,790	51%
Expenditures by Type									
Services & Charges									
Professional Services	2,026	-	26,047	26,047	-	-	-	26,047	0%
Debt Service Principal	376,417	392,522	409,383	409,383	409,383	-	409,383	-	100%
Debt Service Interest & Fees	116,911	102,306	85,445	85,445	85,445	-	85,445	-	100%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	4,693,972	3,769,003	3,864,125	3,864,125	3,864,125	-	3,864,125	-	100%
Total Services & Charges	5,189,326	4,263,831	4,385,000	4,385,000	4,358,953	-	4,358,953	26,047	99%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	5,189,326	4,263,831	4,385,000	4,385,000	4,358,953	-	4,358,953	26,047	99%
Net Surplus / (Deficit)	(498,049)	724,058	1,425,197	1,425,197	(1,407,546)		(1,407,546)		
Beginning Cash Balance	3,492,629	2,982,744		3,706,897					
Cash Adjustments	(11,835)	95		-					
Ending Cash Balance	2,982,744	3,706,897		5,132,094	2,305,706				
Cash Reserves Target	-	-		-	-				

Cash Reserves Target
No reserve requirement

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

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

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

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

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

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Fund Name	Airport 2003 Debt Reserve	Fund Number	315
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	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	8,089		8,089	11,911	40%
Total Revenue	18,472	28,483	20,000	20,000	8,089		8,089	11,911	40%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	17,155	23,962	20,000	20,000	12,323	-	12,323	7,677	62%
Total Services & Charges	17,155	23,962	20,000	20,000	12,323	-	12,323	7,677	62%
Total Expenditures	17,155	23,962	20,000	20,000	12,323	-	12,323	7,677	62%

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
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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	18,472	28,483	20,000	20,000	8,089		8,089	11,911	40%
Total Revenue	18,472	28,483	20,000	20,000	8,089		8,089	11,911	40%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	-	-	-	-	-	-	-	-
Debt Service Interest & Fees	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	17,155	23,962	20,000	20,000	12,323	-	12,323	7,677	62%
Total Services & Charges	17,155	23,962	20,000	20,000	12,323	-	12,323	7,677	62%
Total Expenditures	17,155	23,962	20,000	20,000	12,323	-	12,323	7,677	62%

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 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	7,959		7,959	4,659	63%
Debt Proceeds	993,495	-	-	-	-		-	-	-
Total Revenue	993,220	27,510	12,618	12,618	7,959		7,959	4,659	63%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	993,220	27,510	12,618	12,618	7,959	7,959
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Beginning Cash Balance	-	991,077		1,018,984			Cash Reserves Target 100% debt service reserve per bond covenants
Cash Adjustments	(2,143)	396	-	-	1,028,690		
Ending Cash Balance	991,077	1,018,984	1,031,602	1,031,602	1,028,690		
Cash Reserves Target	991,077	1,018,984	1,031,602	1,031,602	1,028,690		

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 the 2018 TIF Park Bond Capital Fund (#452) and will be used towards the approved capital projects.
- The debt service reserve fund is funded from bond proceeds in an amount equal to maximum annual principal and interest due on the bonds. If moneys in the reserve fund are used to pay principal and interest on the bonds, the balance will be restored from TIF revenues. Debt service payments are due on February 1 and August 1. The first debt service payment is due August 1, 2018 and the final payment is due February 1, 2033. The debt service reserve will be used towards the last debt service payment.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

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

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Fund Name	South Shore Double Tracking Debt Service	Fund Number	352
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	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	-	-	-	20	13		13	7	66%
Debt Proceeds	-	9,447,841	-	-	-		-	-	-
Interfund Transfers In	-	-	-	488,171	488,171		488,171	-	100%
Total Revenue	-	9,447,841	-	488,191	488,184		488,184	7	100%

Expenditures by Type									
Services & Charges									
Debt Service Principal	-	-	-	270,000	270,000	-	270,000	-	100%
Debt Service Interest & Fees	-	293,022	-	247,314	247,313	-	247,313	1	100%
Total Services & Charges	-	293,022	-	517,314	517,313	-	517,313	1	100%

Capital	-	9,125,000	-	-	-	-	-	-	-
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Total Expenditures	-	9,418,022	-	517,314	517,313	-	517,313	1	100%
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Net Surplus / (Deficit)	-	29,819	-	(29,123)	(29,129)		(29,129)		
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Beginning Cash Balance	-	-	-	29,819	-		-	Cash Reserves Target	
Cash Adjustments	-	-	-	-	-		-		
Ending Cash Balance	-	29,819	-	696	690		-		
Cash Reserves Target	-	29,819	-	696	-		-	100% debt service reserve per bond covenants	

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

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

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

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

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Fund Name	2020 TIF Library Bond Debt Service Reserve	Fund Number	353
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Fund Type	Debt Service Funds
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Control	Redevelopment Commission Controlled Funds
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	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	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	326,937	326,938		326,938	(1)	100%
Total Revenue	-	-	-	326,937	326,938		326,938	(1)	100%

Total Expenditures	-	-	-	-	-	-	-	-	-
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Net Surplus / (Deficit)	-	-	-	326,937	326,938		326,938		
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Beginning Cash Balance	-	-		-		Cash Reserves Target			
Cash Adjustments	-	-		-					
Ending Cash Balance	-	-		326,937	326,938				
Cash Reserves Target	-	-		326,937		100% debt service reserve per bond covenants			

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

- The par amount of the bonds was \$4,225,000 with a premium of \$120,058.95. The bonds were closed on October 28, 2020 with a net interest rate of 3%.
- The bond proceeds were deposited into the River West Development Area TIF Fund (#324). \$4,000,000 went towards the capital project and the remaining amount went towards cost of issuance.
- The bonds are being repaid by Fund #324, with bond payments due on February 1 and August 1. The final payment is due February 1, 2037. The debt service reserve will be used towards the last debt service payment.

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

Explanation of Expenditures and Significant Changes/Variations:
The debt service reserve will be used towards the last debt service payment due February 1, 2037.

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Fund Name	Redevelopment General	Fund Number	433
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Fund Type	Special Revenue 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									
Local Income Taxes	-	84,095	8,775	24,117	22,655		22,655	1,463	94%
Interest Earnings	2,799	24,815	15,000	15,000	9,427		9,427	5,573	63%
Donations	607,302	1,177,112	1,000,000	1,500,000	1,449,512		1,449,512	50,488	97%
Interfund Transfers In	28,126	-	150,000	150,000	125,000		125,000	25,000	83%
Total Revenue	638,227	1,286,022	1,173,775	1,689,117	1,606,593		1,606,593	82,524	95%

Expenditures by Type

Services & Charges									
	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
Professional Services	1,894	5,211	4,500	4,500	1,657	-	1,657	2,844	37%
Grants & Subsidies	-	416,989	1,025,000	1,414,636	546,130	187,835	733,964	680,672	52%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	28,100	-	-	-	-	-	-	-	-
Total Services & Charges	29,994	422,200	1,029,500	1,419,136	547,786	187,835	735,621	683,516	52%
Capital	-	-	-	2,214	2,214	-	2,214	-	100%
Total Expenditures	29,994	422,200	1,029,500	1,421,350	550,000	187,835	737,835	683,516	52%

Net Surplus / (Deficit)	608,233	863,822	144,275	267,767	1,056,593		868,758
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Beginning Cash Balance	7,403	614,296		1,476,915		Cash Reserves Target
Cash Adjustments	(1,340)	(1,204)		-		
Ending Cash Balance	614,296	1,476,915		1,744,682	2,536,040	25% of Annual expenditures
Cash Reserves Target	7,498	105,550		355,338		

Fund Purpose:

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.

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

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

Explanation of Revenue Sources:

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

In 2019, this fund will receive the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State.

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).

Explanation of Expenditures and Significant Changes/Variations:

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.

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Fund Name	Certified Technology Park	Fund Number	439
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Fund Type	Capital Funds
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Control	Redevelopment Commission Controlled Funds
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	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	-	120	86		86	34	71%
Total Revenue	10,966	11,146	-	120	86		86	34	71%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-
Capital	-	624,194	-	752	-	-	-	752	0%
Total Expenditures	-	624,194	-	752	-	-	-	752	0%

Net Surplus / (Deficit)	10,966	(613,048)	-	(632)	86		86
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Beginning Cash Balance	614,013	622,685		10,965		Cash Reserves Target No reserve requirement
Cash Adjustments	(2,293)	1,328	-	-		
Ending Cash Balance	622,685	10,965	10,333	11,069		
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.

City of South Bend, Indiana
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Fund Name	2018 TIF Park Bond Capital	Fund Number	452
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Fund Type	Capital Funds
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Control	Redevelopment Commission Controlled Funds
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	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	(2,882)	202,657	-	35,000	26,342		26,342	8,658	75%
Debt Proceeds	11,097,608	-	-	-	-		-	-	-
Total Revenue	11,094,726	202,657	-	35,000	26,342		26,342	8,658	75%

Expenditures by Type

	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
Services & Charges									
Professional Services	185,391	640,860	-	213,233	84,723	15,597	100,320	112,913	47%
Debt Service Interest & Fees	259,773	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	445,164	640,860	-	213,233	84,723	15,597	100,320	112,913	47%
Capital	223,104	5,895,577	-	3,879,131	1,349,180	2,284,476	3,633,656	245,475	94%
Total Expenditures	668,268	6,536,438	-	4,092,364	1,433,904	2,300,073	3,733,976	358,388	91%

Net Surplus / (Deficit)	10,426,458	(6,333,781)	-	(4,057,364)	(1,407,562)	(3,707,634)
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Beginning Cash Balance	-	10,403,960		4,085,672			Cash Reserves Target No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	(22,497)	15,493		-			
Ending Cash Balance	10,403,960	4,085,672		28,308	2,685,115		
Cash Reserves Target	-	-		-			

Fund Purpose:

This fund is used to track the expenditures of the proceeds from 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.

Explanation of Revenue Sources:

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

Explanation of Expenditures and Significant Changes/Variations:

Funding to be used to implement City park plans including improvements to: Howard Park, Lincolnway East Trail, West Bank Trail, Leeper Park, Seitz Park, and Pulaski Park.

City of South Bend, Indiana
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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	3,154		3,154	4,846	39%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	-		-	-	-
Total Revenue	6,915	10,900	8,000	8,000	3,154		3,154	4,846	39%

Expenditures by Type									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	50,000	50,000	-	-	-	50,000	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	50,000	50,000	-	-	-	50,000	0%
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	50,000	50,000	-	-	-	50,000	0%

Net Surplus / (Deficit)	6,915	10,900	(42,000)	(42,000)	3,154		3,154
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Beginning Cash Balance	387,224	392,693		403,750		Cash Reserves Target
Cash Adjustments	(1,446)	157		-		
Ending Cash Balance	392,693	403,750		361,750	407,596	
Cash Reserves Target	-	-		-		

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.