



Period Ending: September 30, 2021

Issued By: Controller's Office

# City of South Bend

## Monthly Financial Report

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Mayor  
Chief of Staff  
Deputy Chief of Staff  
Common Council  
Department Heads  
Fiscal Officers

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40 101 General Fund

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## September 2021

### **Monthly Financial Report**

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

### **Report of Changes in Cash Balance (4 - 5)**

This report shows the year-to-date change in cash for each City fund by taking a fund's beginning cash balance for the year, adding in actual revenues, and subtracting actual expenditures.

### **Projected Cash Balance (6 - 8)**

The projected ending cash balance for each City fund is calculated by taking a fund's beginning cash balance for the year, adding in estimated revenues, and subtracting budgeted expenditures. This shows what a fund's ending cash balance will be if all estimated revenue is collected.

### **Cash Reserves Summary (9 - 12)**

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

#### **Cash Reserve Requirements**

Cash reserve requirements are typically based on fund type.

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

#### **Changes in Cash Balance**

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

#### **Negative Cash Balances**

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

### **Revenue & Expense Summaries (13 - 18)**

These summaries show the total revenue and expense by fund.

### **Revenue by Type (19 - 24)**

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

### **Expenditures by Activity (25 - 29)**

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

### **Outstanding Debt (30 - 32)**

This report shows all of the City's outstanding debt. It details what the debt is for, when it was issued, original amount, the fund(s) repaying the debt, and the principal and interest payments due during the current year.

### **Employee Headcount (33 - 39)**

This report shows the total number of full-time, permanent part-time, and seasonal/interns working for the City each month. It is broken down by City fund and by departments/divisions. It also shows the budgeted number of full-time employees.

### **Fund Summaries (40 - 170)**

The fund summaries show the revenues and expenditures of each fund across years. The summaries include text boxes providing an explanation of revenues, expenditures, and spending on major capital projects.

We hope that you find this Monthly Financial Report useful in better understanding the finances of the City of South Bend. If you have any questions regarding this report, please contact the Department of Administration & Finance by calling 311.

**City of South Bend**  
**Report of Changes in Cash Balance**  
**January 1, 2021 through September 30, 2021**

	Beginning Cash Balance 1/1/2021	2021 Year to Date Revenues	2021 Year to Date Expenditures	Plus/(Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 9/30/2021	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
<b>City Controlled Funds</b>								
101 <b>General Fund</b>	53,544,921	48,695,852	52,638,571	(585,853)	(4,528,572)	49,016,349	28,955,250	20,061,100
<b>Special Revenue Funds</b>								
102 Rainy Day	10,845,986	55,864	-	-	55,864	10,901,850	8,206,983	2,694,867
201 Parks & Recreation	4,156,004	10,760,385	11,377,406	61,144	(555,877)	3,600,127	4,205,818	(605,691)
202 Motor Vehicle Highway	6,607,820	6,383,664	7,990,478	(130,523)	(1,737,337)	4,870,483	2,981,952	1,888,530
209 Studebaker-Oliver Revitalizing Grants	763,112	3,789	59,633	2,030	(53,815)	709,297	-	-
210 Economic Development State Grants	27,154	52,902	53,113	-	(210)	26,943	-	-
211 Department of Community Investment (DCI)	1,629,498	977,574	2,488,272	(6,246)	(1,516,944)	112,554	-	-
212 Dept of Community Investment Grants	313,907	1,545,692	1,568,539	22,968	122	314,029	-	-
216 Police State Seizures	213,569	29,201	71,043	-	(41,842)	171,727	24,261	147,467
217 Gift, Donation, Bequest	981,455	474,439	367,657	721	107,503	1,088,958	-	-
218 Police Curfew Violations	13,799	71	-	-	71	13,870	250	13,620
219 Unsafe Building	832,938	33,269	97,986	200	(64,517)	768,422	-	-
220 Law Enforcement Continuing Education	483,549	233,430	342,975	6,591	(102,955)	380,595	109,332	271,262
221 Rental Units Regulation	189,090	4,232	126,200	-	(121,968)	67,122	-	-
227 Loss Recovery	481,214	2,203	69,630	-	(67,427)	413,787	-	-
230 Code Enforcement Fund	803,572	2,094,387	2,559,182	7,534	(457,262)	346,311	-	-
249 Local Income Tax - Public Safety	4,045,717	7,140,116	7,046,346	-	93,770	4,139,487	769,441	3,370,046
251 Local Road & Street	3,632,884	1,919,985	2,936,741	91,887	(924,869)	2,708,014	-	-
257 LOIT Special Distribution	266,588	2,784	23,927	-	(21,143)	245,445	-	-
258 Human Rights Federal Grant	486,159	53,987	175,859	320	(121,552)	364,606	-	-
263 American Rescue Plan	-	29,514,368	-	-	29,514,368	29,514,368	-	-
264 COVID-19 Response	53,214	1,323,391	2,948,363	9,458	(1,615,514)	(1,562,300)	-	-
265 Local Road & Bridge Grant	1,391,493	1,586,601	2,482,521	-	(895,920)	495,573	-	-
266 MVH Restricted Fund	1,126,297	2,383,182	1,981,767	40,917	442,331	1,568,628	-	-
273 Morris PAC / Palais Royale Marketing	76,521	5,629	4,992	-	637	77,158	7,496	69,662
274 Morris PAC Self-Promotion	225,432	12,175	-	-	12,175	237,607	28,750	208,857
280 Police Block Grants	4,138	21	-	-	21	4,159	-	-
289 Haz-Mat	27,937	144	-	-	144	28,081	2,500	25,581
291 Indiana River Rescue	330,404	51,384	47,301	2,572	6,655	337,058	23,075	313,983
292 Police Grants	26,716	-	-	-	-	26,716	-	-
294 Regional Police Academy	125,984	20,334	-	-	20,334	146,318	4,313	142,005
295 COPS MORE Grant	73,474	107,063	78,290	-	28,773	102,248	-	-
299 Police Federal Drug Enforcement	83,275	58,063	81,148	-	(23,084)	60,190	7,125	53,065
404 Local Income Tax - Certified Shares	14,902,237	12,167,709	7,601,388	9,503	4,575,824	19,478,062	8,442,198	11,035,863
408 Local Income Tax - Economic Development	19,044,274	10,970,198	5,735,211	65,576	5,300,564	24,344,838	8,616,875	15,727,962
410 Urban Development Action Grant	32,733	14,110	18,000	-	(3,890)	28,843	-	-
655 Project ReLeaf	425,913	355,191	404,806	(18,279)	(67,894)	358,019	158,572	199,447
705 Police K-9 Unit	2,420	12	-	-	12	2,433	-	-
730 City Cemetery	30,041	155	-	-	155	30,195	-	-
731 Bowman Cemetery	472,576	2,434	-	-	2,434	475,010	400,000	75,010
754 Industrial Revolving Fund	2,406,914	2,441,738	2,323,615	1,192,939	1,311,062	3,717,976	-	-
<b>Total Special Revenue Funds</b>	<b>77,636,007</b>	<b>92,781,877</b>	<b>61,062,387</b>	<b>1,359,309</b>	<b>33,078,799</b>	<b>110,714,805</b>	<b>33,988,941</b>	<b>35,631,536</b>
<b>Debt Service Funds</b>								
312 2017 Parks Bond Debt Service	187,578	655,479	1,189,190	-	(533,711)	(346,133)	-	-
350 2018 Fire Station #9 Bond Debt Service	-	345,306	345,306	-	-	-	-	-
672 Century Center Energy Conservation Debt Svc	193,705	316,086	203,185	-	112,901	306,605	-	-
752 South Bend Redevelopment Authority	232,423	2,668,562	2,829,106	-	(160,545)	71,878	71,878	-
755 South Bend Building Corporation	833,535	11,424,075	12,030,890	-	(606,814)	226,721	226,721	-
756 2015 Smart Streets Bond Debt Service	1,739,076	1,716,070	1,712,469	-	3,601	1,742,677	1,742,677	-
757 2015 Parks Bond Debt Service	586,111	282,457	374,381	-	(91,924)	494,187	494,187	-
760 2017 Eddy Street Commons Bond Debt Service	3,463,323	1,916,118	1,710,875	-	205,243	3,668,566	2,500,000	1,168,566
<b>Total Debt Service Funds</b>	<b>7,235,750</b>	<b>19,324,153</b>	<b>20,395,402</b>	<b>-</b>	<b>(1,071,249)</b>	<b>6,164,501</b>	<b>5,035,464</b>	<b>1,168,566</b>
<b>Capital Funds</b>								
287 Fire Department Capital	3,111,296	1,647,899	2,043,385	(300)	(395,786)	2,715,510	-	-
401 Coveleski Stadium Capital	11,685	55	3,533	(746)	(4,224)	7,461	-	-
406 Cumulative Capital Development	169,893	282,444	238,966	-	43,478	213,371	-	-
407 Cumulative Capital Improvement	676,798	105,483	196,610	-	(91,127)	585,671	-	-
412 Major Moves Construction	1,386,436	553,101	76,401	2,880	479,580	1,866,016	-	-
413 Professional Sports Convention Development Area	-	-	-	-	-	-	-	-
416 Morris Performing Arts Center Capital	203,098	11,988	123,880	-	(111,892)	91,205	-	-
450 Palais Royale Historic Preservation	80,911	8,994	-	-	8,994	89,905	-	-
451 2018 Fire Station #9 Bond Capital	314,233	1,619	-	-	1,619	315,851	-	-
455 2021 Infrastructure Bond Capital	-	8,617,494	1,716,664	121,433	7,022,263	7,022,263	-	-
471 2017 Parks Bond Capital	5,926,118	28,113	1,458,602	(2,642)	(1,433,132)	4,492,986	-	-
750 Equipment/Vehicle Leasing	347,680	13	-	-	13	347,693	-	-
759 2017 Eddy Street Commons Bond Capital	25,762	1	-	-	1	25,763	-	-
<b>Total Capital Funds</b>	<b>12,253,909</b>	<b>11,257,203</b>	<b>5,858,041</b>	<b>120,626</b>	<b>5,519,787</b>	<b>17,773,696</b>	<b>-</b>	<b>-</b>

**City of South Bend**  
**Report of Changes in Cash Balance**  
**January 1, 2021 through September 30, 2021**

	Beginning Cash Balance 1/1/2021	2021 Year to Date Revenues	2021 Year to Date Expenditures	Plus/(Minus) Accrual Adjustments	Surplus (Deficit)	Ending Cash Balance 9/30/2021	Cash Reserve Requirement	Variance Above/(Below) Reserve Req.
<b>Enterprise Funds</b>								
288 Emergency Medical Services Operating	607,079	-	607,079	-	(607,079)	-	-	-
600 Consolidated Building Fund	2,127,056	1,145,218	1,148,210	189	(2,803)	2,124,253	417,487	1,706,767
601 Parking Garages	674,268	728,241	373,408	6,182	361,014	1,035,282	310,224	725,059
610 Solid Waste Operations	87,032	6,147,840	4,964,990	(397,843)	785,007	872,039	678,974	193,065
611 Solid Waste Capital	388,126	1,421,338	1,030,310	-	391,028	779,154	-	-
620 Water Works Operations	4,840,727	16,375,370	14,946,109	(676,071)	753,190	5,593,917	1,111,667	4,482,250
622 Water Works Capital	7,652,044	2,717,565	1,097,278	(6,999)	1,613,288	9,265,332	-	-
624 Water Works Customer Deposit	1,263,319	6,531	6,531	11,173	11,173	1,274,491	1,274,491	-
625 Water Works Sinking (Debt Service)	2,323	1,135,670	211,071	-	924,599	926,922	926,922	-
626 Water Works Bond Reserve	1,422,800	7,142	7,140	-	3	1,422,803	1,422,803	-
629 Water Works Operations & Maintenance Reserve	2,912,652	14,971	14,971	-	-	2,912,652	2,880,373	32,279
640 Sewer Repair Insurance	2,052,857	539,467	547,086	(19,562)	(27,181)	2,025,676	215,001	1,810,676
641 Sewage Works Operations	11,466,153	30,577,810	29,771,434	(862,642)	(56,265)	11,409,888	2,314,248	9,095,640
642 Sewage Works Capital	13,821,218	4,994,616	4,557,213	484,255	921,658	14,742,875	-	-
643 Sewage Works Operations & Maintenance Reserve	5,550,801	28,531	28,531	-	-	5,550,801	5,450,005	100,796
649 Sewage Sinking (Debt Service)	1,320,833	21,878,322	2,428,980	119,095	19,568,437	20,889,270	20,889,270	-
653 Sewage Debt Service Reserve	3,990,250	1,509,481	1,749,971	-	(240,490)	3,749,760	3,749,760	-
654 Sewage Works Customer Deposit	649,073	3,794	3,794	191,790	191,790	840,863	840,863	-
667 Storm Sewer Fund	1,032,916	880,923	326,848	(39,757)	514,317	1,547,233	447,399	1,099,834
670 Century Center Operations	1,016,748	1,639,859	2,066,193	(143,980)	(570,314)	446,435	1,058,363	(611,929)
671 Century Center Capital	983,612	74	-	-	74	983,686	800,000	183,686
<b>Total Enterprise Funds</b>	<b>63,861,888</b>	<b>91,752,761</b>	<b>65,887,146</b>	<b>(1,334,170)</b>	<b>24,531,445</b>	<b>88,393,332</b>	<b>44,787,849</b>	<b>88,393,332</b>
<b>Internal Service Funds</b>								
222 Central Services	1,209,079	5,525,607	6,136,261	364,890	(245,764)	963,315	885,590	77,725
224 Central Services Capital	26,221	76,156	104,502	3,598	(24,748)	1,473	-	-
226 Liability Insurance	5,956,858	2,530,164	2,741,617	32,911	(178,543)	5,778,315	2,396,141	3,382,174
278 Police Take Home Vehicle	681,823	9,155	270	(1,685)	7,200	689,023	750,000	(60,977)
279 IT / Innovation / 311 Call Center	2,125,192	7,914,910	6,549,688	26,793	1,392,015	3,517,208	-	-
711 Self-Funded Employee Benefits	10,143,060	12,940,511	11,894,481	(16,713)	1,029,317	11,172,377	4,685,100	6,487,276
713 Unemployment Compensation	31,859	15,950	60,650	-	(44,700)	(12,841)	13,750	(26,591)
714 Parental Leave Fund	157,521	180,631	130,645	-	49,986	207,507	20,308	187,199
<b>Total Internal Service Funds</b>	<b>20,331,613</b>	<b>29,193,084</b>	<b>27,618,115</b>	<b>409,794</b>	<b>1,984,762</b>	<b>22,316,376</b>	<b>8,750,889</b>	<b>10,046,806</b>
<b>Fiduciary Funds</b>								
701 Fire Pension	453,561	4,102,288	3,092,846	-	1,009,442	1,463,002	449,626	1,013,377
702 Police Pension	566,569	5,956,013	4,487,990	-	1,468,023	2,034,592	605,774	1,428,818
718 State Tax Withholding Fund	336,042	-	-	(20,924)	(20,924)	315,118	315,118	-
725 Morris / Palais Box Office	393,326	-	-	371,605	371,605	764,931	764,931	-
726 Police Distributions Payable	894,848	-	-	735,860	735,860	1,630,707	1,630,707	-
<b>Total Fiduciary Funds</b>	<b>2,644,346</b>	<b>10,058,301</b>	<b>7,580,837</b>	<b>1,086,541</b>	<b>3,564,005</b>	<b>6,208,351</b>	<b>3,766,157</b>	<b>2,442,195</b>
<b>Total City Controlled Funds</b>	<b>237,508,434</b>	<b>303,063,230</b>	<b>241,040,500</b>	<b>1,056,246</b>	<b>63,078,977</b>	<b>300,587,411</b>	<b>125,284,549</b>	<b>157,743,535</b>
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing Funds</b>								
324 TIF - River West Development Area	29,039,261	11,961,303	12,954,648	(11,745)	(1,005,091)	28,034,171	-	-
422 TIF - West Washington	1,127,293	219,388	22,383	-	197,005	1,324,298	-	-
429 TIF - River East Development Area (NE Dev)	5,864,278	3,188,281	1,350,461	(69,709)	1,768,112	7,632,390	-	-
430 TIF - Southside Development Area #1	12,586,134	1,538,330	820,154	25,789	743,965	13,330,099	-	-
435 TIF - Douglas Road	93,140	91,997	106,170	-	(14,173)	78,966	-	-
436 TIF - River East Residential Area (NE Res)	4,678,334	3,509,395	5,566,837	-	(2,057,442)	2,620,892	-	-
<b>Total Tax Increment Financing Funds</b>	<b>53,388,440</b>	<b>20,508,693</b>	<b>20,820,653</b>	<b>(55,665)</b>	<b>(367,625)</b>	<b>53,020,815</b>	<b>-</b>	<b>-</b>
<b>Redevelopment Funds</b>								
433 Redevelopment General	2,444,710	1,426,741	673,999	41,667	794,409	3,239,118	278,324	2,960,794
439 Certified Technology Park	11,080	57	-	-	57	11,137	-	-
452 2018 TIF Park Bond Capital	2,614,468	13,182	138,268	(7,283)	(132,369)	2,482,099	-	-
454 Airport Urban Enterprise Zone	407,982	2,101	-	-	2,101	410,084	-	-
<b>Total Redevelopment Funds</b>	<b>5,478,239</b>	<b>1,442,081</b>	<b>812,267</b>	<b>34,385</b>	<b>664,198</b>	<b>6,142,438</b>	<b>278,324</b>	<b>2,960,794</b>
<b>Debt Service Funds</b>								
315 Airport 2003 Debt Reserve	1,040,462	5,348	5,348	-	-	1,040,462	1,040,462	-
328 SBCEA 2003 Debt Reserve	1,739,495	8,941	8,941	-	-	1,739,495	1,739,495	-
351 2018 TIF Park Bond Debt Service	1,029,665	5,303	-	-	5,303	1,034,969	1,034,969	-
352 2019 South Shore Double Tracking Debt Service	690	1,036,503	1,027,750	-	8,753	9,442	9,442	-
353 2020 TIF Library Bond Debt Service Reserve	326,939	12	11	-	1	326,940	326,940	-
<b>Total Debt Service Funds</b>	<b>4,137,251</b>	<b>1,056,107</b>	<b>1,042,050</b>	<b>-</b>	<b>14,057</b>	<b>4,151,308</b>	<b>4,151,308</b>	<b>-</b>
<b>Total Redevelopment Commission Funds</b>	<b>63,003,930</b>	<b>23,006,882</b>	<b>22,674,970</b>	<b>(21,280)</b>	<b>310,631</b>	<b>63,314,561</b>	<b>4,429,633</b>	<b>2,960,794</b>
<b>Grand Total</b>	<b>300,512,364</b>	<b>326,070,112</b>	<b>263,715,470</b>	<b>1,034,966</b>	<b>63,389,608</b>	<b>363,901,971</b>	<b>129,714,182</b>	<b>160,704,329</b>

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

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

	Beginning Cash Balance 1/1/2021	2021 Estimated Revenues	2021 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2021
<b>City Controlled Funds</b>						
101 <b>General Fund</b>	53,544,921	71,568,145	82,729,285	-	(11,161,140)	42,383,781
<b>Special Revenue Funds</b>						
102 Rainy Day	10,845,986	146,696	-	-	146,696	10,992,682
201 Parks & Recreation	4,156,004	16,293,916	16,823,270	-	(529,354)	3,626,650
202 Motor Vehicle Highway	6,607,820	7,867,287	11,927,810	-	(4,060,523)	2,547,297
209 Studebaker-Oliver Revitalizing Grants	763,112	4,088	59,671	-	(55,583)	707,529
210 Economic Development State Grants	27,154	647,555	672,694	-	(25,139)	2,014
211 Department of Community Investment (DCI)	1,629,498	3,035,581	4,139,650	-	(1,104,069)	525,429
212 Dept of Community Investment Grants	313,907	8,976,541	9,006,825	-	(30,284)	283,623
216 Police State Seizures	213,569	22,117	97,043	-	(74,926)	138,643
217 Gift, Donation, Bequest	981,455	619,966	861,593	-	(241,627)	739,827
218 Police Curfew Violations	13,799	1,158	1,000	-	158	13,957
219 Unsafe Building	832,938	123,032	113,805	-	9,227	842,165
220 Law Enforcement Continuing Education	483,549	262,907	437,330	-	(174,423)	309,126
221 Rental Units Regulation	189,090	342,217	368,577	-	(26,360)	162,730
227 Loss Recovery	481,214	5,536	69,630	-	(64,094)	417,120
230 Code Enforcement Fund	803,572	4,235,500	4,325,425	-	(89,925)	713,647
249 Local Income Tax - Public Safety	4,045,717	9,424,386	9,618,013	-	(193,627)	3,852,090
251 Local Road & Street	3,632,884	2,310,992	4,829,250	-	(2,518,258)	1,114,625
257 LOIT Special Distribution	266,588	2,940	209,463	-	(206,523)	60,065
258 Human Rights Federal Grant	486,159	147,425	282,833	-	(135,408)	350,751
263 American Rescue Plan	-	29,520,024	1,500,000	-	28,020,024	28,020,024
264 COVID-19 Response	53,214	4,017,368	4,175,548	-	(158,180)	(104,966)
265 Local Road & Bridge Grant	1,391,493	2,145,182	3,420,585	-	(1,275,403)	116,090
266 MVH Restricted Fund	1,126,297	3,050,287	3,512,713	-	(462,426)	663,871
273 Morris PAC / Palais Royale Marketing	76,521	6,078	29,984	-	(23,906)	52,615
274 Morris PAC Self-Promotion	225,432	66,737	115,000	-	(48,263)	177,169
280 Police Block Grants	4,138	56	-	-	56	4,194
289 Haz-Mat	27,937	10,376	10,000	-	376	28,313
291 Indiana River Rescue	330,404	95,192	92,300	-	2,892	333,296
292 Police Grants	26,716	-	-	-	-	26,716
294 Regional Police Academy	125,984	28,000	17,250	-	10,750	136,734
295 COPS MORE Grant	73,474	109,415	175,151	-	(65,736)	7,738
299 Police Federal Drug Enforcement	83,275	58,802	28,500	-	30,302	113,577
404 Local Income Tax - Certified Shares	14,902,237	15,329,008	16,884,396	-	(1,555,388)	13,346,849
408 Local Income Tax - Economic Development	19,044,274	14,521,586	17,233,750	-	(2,712,164)	16,332,110
410 Urban Development Action Grant	32,733	22,568	24,000	-	(1,432)	31,301
655 Project ReLeaf	425,913	454,831	634,287	-	(179,456)	246,457
705 Police K-9 Unit	2,420	25	-	-	25	2,445
730 City Cemetery	30,041	160	-	-	160	30,201
731 Bowman Cemetery	472,576	6,392	-	-	6,392	478,968
754 Industrial Revolving Fund	2,406,914	7,933,001	7,488,560	-	444,441	2,851,355
<b>Total Special Revenue Funds</b>	<b>77,636,007</b>	<b>131,844,928</b>	<b>119,185,907</b>	<b>-</b>	<b>12,659,021</b>	<b>90,295,028</b>
<b>Debt Service Funds</b>						
312 2017 Parks Bond Debt Service	187,578	1,151,450	1,189,193	-	(37,743)	149,835
350 2018 Fire Station #9 Bond Debt Service	-	345,307	345,307	-	-	-
672 Century Center Energy Conservation Debt Svc	193,705	408,266	406,711	-	1,555	195,260
752 South Bend Redevelopment Authority	232,423	2,870,500	2,858,669	-	11,831	244,254
755 South Bend Building Corporation	833,535	11,428,022	12,035,889	-	(607,867)	225,668
756 2015 Smart Streets Bond Debt Service	1,739,076	1,719,500	1,712,819	-	6,681	1,745,757
757 2015 Parks Bond Debt Service	586,111	378,007	374,382	-	3,625	589,736
760 2017 Eddy Street Commons Bond Debt Service	3,463,323	1,921,979	1,710,875	-	211,104	3,674,427
<b>Total Debt Service Funds</b>	<b>7,235,750</b>	<b>20,223,031</b>	<b>20,633,845</b>	<b>-</b>	<b>(410,814)</b>	<b>6,824,937</b>

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

	Beginning Cash Balance 1/1/2021	2021 Estimated Revenues	2021 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2021
<b>Capital Funds</b>						
287 Fire Department Capital	3,111,296	2,134,964	3,896,776	-	(1,761,812)	1,349,484
401 Coveleski Stadium Capital	11,685	30,351	30,000	-	351	12,036
406 Cumulative Capital Development	169,893	447,997	397,118	-	50,879	220,772
407 Cumulative Capital Improvement	676,798	258,606	262,145	-	(3,539)	673,259
412 Major Moves Construction	1,386,436	552,495	747,059	-	(194,564)	1,191,872
413 Professional Sports Convention Development Area	-	-	-	-	-	-
416 Morris Performing Arts Center Capital	203,098	67,175	51,625	-	15,550	218,648
450 Palais Royale Historic Preservation	80,911	8,450	35,000	-	(26,550)	54,361
451 2018 Fire Station #9 Bond Capital	314,233	1,550	-	-	1,550	315,783
455 2021 Infrastructure Bond Capital	-	8,619,026	8,601,026	-	18,000	18,000
471 2017 Parks Bond Capital	5,926,118	30,000	5,459,738	-	(5,429,738)	496,380
750 Equipment/Vehicle Leasing	347,680	20	-	-	20	347,700
759 2017 Eddy Street Commons Bond Capital	25,762	1	25,681	-	(25,680)	81
<b>Total Capital Funds</b>	<b>12,253,909</b>	<b>12,150,635</b>	<b>19,506,168</b>	<b>-</b>	<b>(7,355,533)</b>	<b>4,898,375</b>
<b>Enterprise Funds</b>						
288 Emergency Medical Services Operating	607,079	-	707,215	100,136	(607,079)	-
600 Consolidated Building Fund	2,127,056	1,804,527	1,669,946	-	134,581	2,261,637
601 Parking Garages	674,268	971,568	1,240,895	-	(269,327)	404,941
610 Solid Waste Operations	87,032	7,053,290	6,789,740	-	263,550	350,583
611 Solid Waste Capital	388,126	1,823,548	2,198,525	-	(374,977)	13,149
620 Water Works Operations	4,840,727	20,808,207	22,233,330	-	(1,425,123)	3,415,603
622 Water Works Capital	7,652,044	3,642,877	6,264,442	-	(2,621,565)	5,030,479
624 Water Works Customer Deposit	1,263,319	17,381	17,381	-	-	1,263,319
625 Water Works Sinking (Debt Service)	2,323	1,535,817	1,535,817	-	-	2,323
626 Water Works Bond Reserve	1,422,800	20,000	20,000	-	-	1,422,800
629 Water Works Operations & Maintenance Reserve	2,912,652	41,884	41,884	-	-	2,912,652
640 Sewer Repair Insurance	2,052,857	673,403	860,002	-	(186,599)	1,866,258
641 Sewage Works Operations	11,466,153	38,514,286	46,284,962	-	(7,770,676)	3,695,477
642 Sewage Works Capital	13,821,218	6,272,792	13,278,180	-	(7,005,388)	6,815,830
643 Sewage Works Operations & Maintenance Reserve	5,550,801	75,112	75,112	-	-	5,550,801
649 Sewage Sinking (Debt Service)	1,320,833	23,799,968	23,634,166	-	165,802	1,486,635
653 Sewage Debt Service Reserve	3,990,250	1,574,210	1,749,971	-	(175,761)	3,814,489
654 Sewage Works Customer Deposit	649,073	5,578	5,578	-	-	649,073
667 Storm Sewer Fund	1,032,916	1,095,169	1,789,594	-	(694,425)	338,490
670 Century Center Operations	1,016,748	3,461,335	4,233,454	-	(772,119)	244,630
671 Century Center Capital	983,612	200	-	-	200	983,812
<b>Total Enterprise Funds</b>	<b>63,861,888</b>	<b>113,191,152</b>	<b>134,630,194</b>	<b>100,136</b>	<b>(21,338,906)</b>	<b>42,522,982</b>
<b>Internal Service Funds</b>						
222 Central Services	1,209,079	8,825,750	8,855,897	-	(30,147)	1,178,932
224 Central Services Capital	26,221	105,050	128,212	-	(23,162)	3,059
226 Liability Insurance	5,956,858	3,355,570	4,792,282	-	(1,436,712)	4,520,145
278 Police Take Home Vehicle	681,823	13,766	50,000	-	(36,234)	645,589
279 IT / Innovation / 311 Call Center	2,125,192	10,216,849	11,078,601	-	(861,752)	1,263,440
711 Self-Funded Employee Benefits	10,143,060	16,929,491	18,740,402	-	(1,810,911)	8,332,149
713 Unemployment Compensation	31,859	20,754	55,000	-	(34,246)	(2,387)
714 Parental Leave Fund	157,521	258,254	253,846	-	4,408	161,929
<b>Total Internal Service Funds</b>	<b>20,331,613</b>	<b>39,725,484</b>	<b>43,954,241</b>	<b>-</b>	<b>(4,228,757)</b>	<b>16,102,856</b>
<b>Fiduciary Funds</b>						
701 Fire Pension	453,561	4,106,550	4,496,259	-	(389,709)	63,852
702 Police Pension	566,569	5,966,089	6,057,740	-	(91,651)	474,918
<b>Total Fiduciary Funds</b>	<b>1,020,130</b>	<b>10,072,639</b>	<b>10,553,999</b>	<b>-</b>	<b>(481,360)</b>	<b>538,770</b>
<b>Total City Controlled Funds</b>	<b>235,884,218</b>	<b>398,776,014</b>	<b>431,193,639</b>	<b>100,136</b>	<b>(32,317,489)</b>	<b>203,566,729</b>

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

	Beginning Cash Balance 1/1/2021	2021 Estimated Revenues	2021 Budgeted Expenditures	Plus/(Minus) Adjustments	Projected Surplus (Deficit)	Ending Cash Balance 12/31/2021
<b>Redevelopment Commission Controlled Funds</b>						
<b>Tax Increment Financing Funds</b>						
324 TIF - River West Development Area	29,039,261	17,742,134	28,528,104	-	(10,785,970)	18,253,291
422 TIF - West Washington	1,127,293	293,763	358,843	-	(65,080)	1,062,213
429 TIF - River East Development Area (NE Dev)	5,864,278	3,268,890	6,884,413	-	(3,615,523)	2,248,755
430 TIF - Southside Development Area #1	12,586,134	1,908,651	6,643,516	-	(4,734,865)	7,851,269
435 TIF - Douglas Road	93,140	370,150	181,653	-	188,498	281,637
436 TIF - River East Residential Area (NE Res)	4,678,334	5,795,440	5,597,031	-	198,409	4,876,743
<b>Total Tax Increment Financing Funds</b>	<b>53,388,440</b>	<b>29,379,028</b>	<b>48,193,560</b>	<b>-</b>	<b>(18,814,532)</b>	<b>34,573,908</b>
<b>Redevelopment Funds</b>						
433 Redevelopment General	2,444,710	1,179,844	1,113,297	-	66,547	2,511,257
439 Certified Technology Park	11,080	139	-	-	139	11,219
452 2018 TIF Park Bond Capital	2,614,468	13,875	2,578,007	-	(2,564,132)	50,336
454 Airport Urban Enterprise Zone	407,982	4,209	-	-	4,209	412,191
<b>Total Redevelopment Funds</b>	<b>5,478,239</b>	<b>1,198,067</b>	<b>3,691,303</b>	<b>-</b>	<b>(2,493,236)</b>	<b>2,985,003</b>
<b>Debt Service Funds</b>						
315 Airport 2003 Debt Reserve	1,040,462	40,000	40,000	-	-	1,040,462
328 SBCDA 2003 Debt Reserve	1,739,495	50,000	50,000	-	-	1,739,495
351 2018 TIF Park Bond Debt Service	1,029,665	5,725	-	-	5,725	1,035,390
352 2019 South Shore Double Tracking Debt Service	690	1,036,502	1,027,750	-	8,752	9,442
353 2020 TIF Library Bond Debt Service Reserve	326,939	15	-	-	15	326,954
<b>Total Debt Service Funds</b>	<b>4,137,251</b>	<b>1,132,242</b>	<b>1,117,750</b>	<b>-</b>	<b>14,492</b>	<b>4,151,743</b>
<b>Total Redevelopment Commission Funds</b>	<b>63,003,930</b>	<b>31,709,337</b>	<b>53,002,613</b>	<b>-</b>	<b>(21,293,276)</b>	<b>41,710,654</b>
<b>Grand Total</b>	<b>298,888,148</b>	<b>430,485,351</b>	<b>484,196,252</b>	<b>100,136</b>	<b>(53,610,765)</b>	<b>245,277,383</b>
<b>NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL</b>						



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

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy	
<b>Under Reserve Requirement</b>										
201	Parks & Recreation	3,600,127	890,839	2,709,288	4,205,818	(1,496,530)	16%	✗	Property tax distribution received in June & Dec	25% of Annual expenditures
278	Police Take Home Vehicle	689,023	-	689,023	750,000	(60,977)	1378%	✗	Slightly under reserve requirement	Set dollar amount of \$750,000
670	Century Center Operations	446,435	29,445	416,990	1,058,363	(641,373)	10%	✗	Operations slowed due to pandemic	25% of Annual expenditures
713	Unemployment Compensation	(12,841)	-	(12,841)	13,750	(26,591)	-23%	✗	Higher claims than anticipated	25% of Annual expenditures
<b>Under Reserve Requirement Total</b>		<b>\$ 4,722,744</b>	<b>\$ 920,284</b>	<b>\$ 3,802,460</b>	<b>\$ 6,027,931</b>	<b>\$ (2,225,471)</b>				

**Meets or Exceeds Requirement**

101	General Fund	49,016,349	1,136,961	47,879,389	28,955,250	18,924,139	58%	✓	Property tax distribution received in June & Dec	35% of Annual expenditures
102	Rainy Day	10,901,850	-	10,901,850	8,206,983	2,694,867	4%	✓		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers out
202	Motor Vehicle Highway	4,870,483	1,593,206	3,277,276	2,981,952	295,324	27%	✓		25% of Annual expenditures
216	Police State Seizures	171,727	-	171,727	24,261	147,467	177%	✓		25% of Annual expenditures
218	Police Curfew Violations	13,870	-	13,870	250	13,620	1387%	✓		25% of Annual expenditures
220	Law Enforcement Continuing Education	380,595	29,166	351,429	109,332	242,096	80%	✓		25% of Annual expenditures
222	Central Services	963,315	22,885	940,430	885,590	54,840	11%	✓		10% of Annual expenditures
226	Liability Insurance	5,778,315	298,183	5,480,132	2,396,141	3,083,991	114%	✓		50% of Annual expenditures
249	Local Income Tax - Public Safety	4,139,487	-	4,139,487	769,441	3,370,046	43%	✓		8% of Annual expenditures - one month reserve
266	MVH Restricted Fund	1,568,628	931,994	636,634	-	636,634	100%	✓		No reserve requirement
273	Morris PAC / Palais Royale Marketing	77,158	4,992	72,166	7,496	64,670	241%	✓		25% of Annual expenditures
274	Morris PAC Self-Promotion	237,607	-	237,607	28,750	208,857	207%	✓		25% of Annual expenditures
289	Haz-Mat	28,081	-	28,081	2,500	25,581	281%	✓		25% of Annual expenditures
291	Indiana River Rescue	337,058	16,940	320,118	23,075	297,043	347%	✓		25% of Annual expenditures
294	Regional Police Academy	146,318	-	146,318	4,313	142,005	848%	✓		25% of Annual expenditures
299	Police Federal Drug Enforcement	60,190	-	60,190	7,125	53,065	211%	✓		25% of Annual expenditures
315	Airport 2003 Debt Reserve	1,040,462	-	1,040,462	1,040,462	-	100%	✓		100% debt service reserve per bond covenants
328	SBCDA 2003 Debt Reserve	1,739,495	-	1,739,495	1,739,495	-	100%	✓		100% debt service reserve per bond covenants
351	2018 TIF Park Bond Debt Service	1,034,969	-	1,034,969	1,034,969	-	100%	✓		100% debt service reserve per bond covenants
352	2019 South Shore Double Tracking Debt Se	9,442	-	9,442	9,442	-	100%	✓		100% debt service reserve per bond covenants
353	2020 TIF Library Bond Debt Service Reserve	326,940	-	326,940	326,940	-	100%	✓		100% debt service reserve per bond covenants
404	Local Income Tax - Certified Shares	19,478,062	3,242,811	16,235,251	8,442,198	7,793,052	96%	✓		50% of Annual expenditures
408	Local Income Tax - Economic Development	24,344,838	4,237,927	20,106,911	8,616,875	11,490,036	117%	✓		50% of Annual expenditures
433	Redevelopment General	3,239,118	279,786	2,959,332	278,324	2,681,008	266%	✓		25% of Annual expenditures
600	Consolidated Building Fund	2,124,253	376	2,123,877	417,487	1,706,391	127%	✓		25% of Annual expenditures
601	Parking Garages	1,035,282	34,492	1,000,791	310,224	690,567	81%	✓		25% of Annual expenditures
610	Solid Waste Operations	872,039	12,016	860,024	678,974	181,050	13%	✓		10% of Annual expenditures
620	Water Works Operations	5,593,917	874,535	4,719,382	1,111,667	3,607,715	21%	✓		5% of Annual expenditures
624	Water Works Customer Deposit	1,274,491	-	1,274,491	1,274,491	-	100%	✓		100% cash reserves for customer deposits
625	Water Works Sinking (Debt Service)	926,922	-	926,922	926,922	-	100%	✓		100% cash reserves per bond covenants
626	Water Works Bond Reserve	1,422,803	-	1,422,803	1,422,803	-	100%	✓		100% cash reserves per bond covenants

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

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
629	Water Works Operations & Maintenance Reserve	2,912,652	-	2,912,652	2,880,373	32,279	17%	✓	16.67% of annual operating expenses in Fund 620, net of transfers
640	Sewer Repair Insurance	2,025,676	5,646	2,020,030	215,001	1,805,030	235%	✓	25% of Annual expenditures
641	Sewage Works Operations	11,409,888	2,552,529	8,857,359	2,314,248	6,543,111	19%	✓	5% of Annual expenditures
643	Sewage Works Operations & Maintenance R	5,550,801	-	5,550,801	5,450,005	100,796	17%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
649	Sewage Sinking (Debt Service)	20,889,270	-	20,889,270	20,889,270	-	100%	✓	100% cash reserves per bond covenants
653	Sewage Debt Service Reserve	3,749,760	-	3,749,760	3,749,760	-	100%	✓	100% cash reserves per bond covenants
654	Sewage Works Customer Deposit	840,863	-	840,863	840,863	-	100%	✓	100% cash reserves for customer deposits
655	Project ReLeaf	358,019	934	357,085	158,572	198,513	56%	✓	25% of Annual expenditures
667	Storm Sewer Fund	1,547,233	493,851	1,053,381	447,399	605,983	59%	✓	25% of Annual expenditures
671	Century Center Capital	983,686	-	983,686	800,000	183,686	100%	✓	\$800,000 Minimum per Board of Managers
701	Fire Pension	1,463,002	-	1,463,002	449,626	1,013,377	33%	✓	Pension payments received in June & Sept 10% of Annual expenditures
702	Police Pension	2,034,592	-	2,034,592	605,774	1,428,818	34%	✓	Pension payments received in June & Sept 10% of Annual expenditures
711	Self-Funded Employee Benefits	11,172,377	381,100	10,791,277	4,685,100	6,106,176	58%	✓	25% of Annual expenditures
714	Parental Leave Fund	207,507	-	207,507	20,308	187,199	82%	✓	8% of Annual expenditures - one month reserve
718	State Tax Withholding Fund	315,118	-	315,118	315,118	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	764,931	-	764,931	764,931	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	1,630,707	-	1,630,707	1,630,707	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery	30,195	-	30,195	-	30,195	100%	✓	25% of Annual expenditures
731	Bowman Cemetery	475,010	-	475,010	400,000	75,010	100%	✓	\$400,000 minimum
752	South Bend Redevelopment Authority	71,878	-	71,878	71,878	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	226,721	-	226,721	226,721	-	100%	✓	100% cash reserves per bond covenants
756	2015 Smart Streets Bond Debt Service	1,742,677	-	1,742,677	1,742,677	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	494,187	-	494,187	494,187	-	100%	✓	100% cash reserves per bond covenants
760	2017 Eddy Street Commons Bond Debt Ser	3,668,566	-	3,668,566	2,500,000	1,168,566	214%	✓	\$2,500,000 minimum
<b>Meets or Exceeds Requirement Total</b>		<b>\$ 217,719,382</b>	<b>\$ 16,150,328</b>	<b>\$ 201,569,054</b>	<b>\$ 123,686,251</b>	<b>\$ 77,882,803</b>			

**No Reserve Requirement**

209	Stuebaker-Oliver Revitalizing Grants	709,297	574	708,723	-	708,723	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	Economic Development State Grants	26,943	121,823	(94,879)	-	(94,879)	100%	✓	Reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
211	Department of Community Investment (DCI)	112,554	316,673	(204,119)	-	(204,119)	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
212	Dept of Community Investment Grants	314,029	4,485,871	(4,171,842)	-	(4,171,842)	100%	✓	Reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	1,088,958	247,166	841,792	-	841,792	100%	✓	No reserve requirement
219	Unsafe Building	768,422	8,680	759,742	-	759,742	100%	✓	No reserve requirement
221	Rental Units Regulation	67,122	46,671	20,452	-	20,452	100%	✓	No reserve requirement
224	Central Services Capital	1,473	1,661	(188)	-	(188)	100%	✓	Receives transfers from Fund 222 as needed No reserve requirement - Capital fund - spend down to zero
227	Loss Recovery	413,787	-	413,787	-	413,787	100%	✓	No reserve requirement
230	Code Enforcement Fund	346,311	295,543	50,768	-	50,768	100%	✓	Reimbursed through interfund transfers from Fund 408 No reserve requirement
251	Local Road & Street	2,708,014	944,398	1,763,617	-	1,763,617	100%	✓	No reserve requirement
257	LOIT Special Distribution	245,445	85,536	159,909	-	159,909	100%	✓	No reserve requirement - one-time distribution - spend down to zero

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

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget		Notes	Cash Reserve Policy
258	Human Rights Federal Grant	364,606	6,837	357,769	-	357,769	100%	✓		No reserve requirement - Grant fund - spend down to zero
263	American Rescue Plan	29,514,368	-	29,514,368	-	29,514,368	100%	✓		No reserve requirement - Grant fund - spend down to zero
264	COVID-19 Response	(1,562,300)	1,201,439	(2,763,739)	-	(2,763,739)	100%	✓	To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
265	Local Road & Bridge Grant	495,573	223,243	272,330	-	272,330	100%	✓	Reimbursed through interfund transfer to cover matching portion	No reserve requirement - Grant fund - spend down to zero
279	IT / Innovation / 311 Call Center	3,517,208	1,065,998	2,451,210	-	2,451,210	100%	✓	Reimbursed through interfund allocation	No reserve requirement
280	Police Block Grants	4,159	-	4,159	-	4,159	100%	✓		No reserve requirement - Grant fund - spend down to zero
287	Fire Department Capital	2,715,510	1,310,503	1,405,007	-	1,405,007	100%	✓		No reserve requirement - Capital fund - spend down to zero
292	Police Grants	26,716	-	26,716	-	26,716	100%	✓		No reserve requirement - Grant fund - spend down to zero
295	COPS MORE Grant	102,248	81,171	21,077	-	21,077	100%	✓	Reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
312	2017 Parks Bond Debt Service	(346,133)	-	(346,133)	-	(346,133)	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
324	TIF - River West Development Area	28,034,171	5,210,438	22,823,732	-	22,823,732	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	100%	✓	Receives transfers from Fund 287 for debt svc pmts	No reserve requirement
401	Coveleski Stadium Capital	7,461	715	6,746	-	6,746	100%	✓		No reserve requirement - Capital fund - spend down to zero
406	Cumulative Capital Development	213,371	1,419	211,952	-	211,952	100%	✓	Property tax distribution received in June & Dec	No reserve requirement - Capital fund - spend down to zero
407	Cumulative Capital Improvement	585,671	-	585,671	-	585,671	100%	✓		No reserve requirement - Capital fund - spend down to zero
410	Urban Development Action Grant	28,843	-	28,843	-	28,843	100%	✓		No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	1,866,016	220,658	1,645,358	-	1,645,358	100%	✓		No reserve requirement - Capital fund - spend down to zero
413	Professional Sports Convention Development Area	-	655,000	(655,000)	-	(655,000)	100%	✓		No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	91,205	85,996	5,209	-	5,209	100%	✓		No reserve requirement
422	TIF - West Washington	1,324,298	272,257	1,052,040	-	1,052,040	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
429	TIF - River East Development Area (NE D)	7,632,390	1,851,707	5,780,682	-	5,780,682	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
430	TIF - Southside Development Area #1	13,330,099	1,740,124	11,589,975	-	11,589,975	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
435	TIF - Douglas Road	78,966	1,308	77,659	-	77,659	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
436	TIF - River East Residential Area (NE Res)	2,620,892	-	2,620,892	-	2,620,892	100%	✓	Property tax distribution received in June & Dec	No reserve requirement
439	Certified Technology Park	11,137	-	11,137	-	11,137	100%	✓		No reserve requirement
450	Palais Royale Historic Preservation	89,905	-	89,905	-	89,905	100%	✓		No reserve requirement
451	2018 Fire Station #9 Bond Capital	315,851	-	315,851	-	315,851	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	2,482,099	2,259,531	222,568	-	222,568	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	410,084	-	410,084	-	410,084	100%	✓		No reserve requirement
455	2021 Infrastructure Bond Capital	7,022,263	4,723,163	2,299,100	-	2,299,100	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
471	2017 Parks Bond Capital	4,492,986	2,809,264	1,683,722	-	1,683,722	100%	✓		No reserve requirement - Bond capital fund - spend down to zero

**City of South Bend**

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

**Cash Reserves Summary by Fund Status**

**September 30, 2021**

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash *	Cash Reserve Requirement	Variance	Actual % of Budget		Notes	Cash Reserve Policy
611	Solid Waste Capital	779,154	779,135	19	-	19	100%	✓	Receives transfers from Fund 610 as needed	No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	9,265,332	1,509,318	7,756,014	-	7,756,014	100%	✓		No reserve requirement - Capital fund - spend down to zero
642	Sewage Works Capital	14,742,875	4,241,196	10,501,680	-	10,501,680	100%	✓	Receives transfers from Fund 641 as needed	No reserve requirement - Capital fund - spend down to zero
672	Century Center Energy Conservation Debt Svc	306,605	-	306,605	-	306,605	100%	✓		No reserve requirement
705	Police K-9 Unit	2,433	-	2,433	-	2,433	100%	✓		No reserve requirement
750	Equipment/Vehicle Leasing	347,693	-	347,693	-	347,693	100%	✓		No reserve requirement - Capital lease fund - spend down to zero
754	Industrial Revolving Fund	3,717,976	14,468	3,703,508	-	3,703,508	100%	✓		No City reserve requirement; there are program requirements
759	2017 Eddy Street Commons Bond Capital	25,763	-	25,763	-	25,763	100%	✓		No reserve requirement - Bond capital fund - spend down to zero
<b>No Reserve Requirement Total</b>		<b>\$ 141,459,846</b>	<b>\$ 36,819,481</b>	<b>\$ 104,640,365</b>	<b>\$ -</b>	<b>\$ 104,640,365</b>				
<b>Total Funds</b>		<b>\$ 363,901,971</b>	<b>\$ 53,890,093</b>	<b>\$ 310,011,878</b>	<b>\$ 129,714,182</b>	<b>\$ 180,297,696</b>				

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
<b>City Controlled Funds</b>						
101 <b>General Fund</b>	71,568,145	3,389,031	48,695,852	44,290,089	22,872,293	68%
<b>Special Revenue Funds</b>						
102 Rainy Day	146,696	3,956	55,864	79,728	90,832	38%
201 Parks & Recreation	16,293,916	368,333	10,760,385	10,242,879	5,533,531	66%
202 Motor Vehicle Highway	7,867,287	1,518,405	6,383,664	8,075,330	1,483,624	81%
209 Studebaker-Oliver Revitalizing Grants	4,088	258	3,789	105,997	299	93%
210 Economic Development State Grants	647,555	1,069	52,902	54,669	594,653	8%
211 Department of Community Investment (DCI)	3,035,581	50,784	977,574	2,632,803	2,058,007	32%
212 Dept of Community Investment Grants	8,976,541	307,482	1,545,692	1,779,778	7,430,849	17%
216 Police State Seizures	22,117	7,696	29,201	1,632	(7,084)	132%
217 Gift, Donation, Bequest	619,966	1,121	474,439	601,281	145,527	77%
218 Police Curfew Violations	1,158	5	71	864	1,087	6%
219 Unsafe Building	123,032	3,839	33,269	42,185	89,763	27%
220 Law Enforcement Continuing Education	262,907	87,501	233,430	196,869	29,477	89%
221 Rental Units Regulation	342,217	1,033	4,232	288,987	337,985	1%
227 Loss Recovery	5,536	150	2,203	4,435	3,333	40%
230 Code Enforcement Fund	4,235,500	563,395	2,094,387	3,294,197	2,141,113	49%
249 Local Income Tax - Public Safety	9,424,386	759,386	7,140,116	7,539,620	2,284,270	76%
251 Local Road & Street	2,310,992	191,382	1,919,985	1,375,110	391,007	83%
257 LOIT Special Distribution	2,940	89	2,784	144,999	156	95%
258 Human Rights Federal Grant	147,425	39,510	53,987	43,955	93,438	37%
263 American Rescue Plan	29,520,024	10,679	29,514,368	-	5,656	100%
264 COVID-19 Response	4,017,368	82,308	1,323,391	1,062,958	2,693,977	33%
265 Local Road & Bridge Grant	2,145,182	668	1,586,601	2,210,319	558,581	74%
266 MVH Restricted Fund	3,050,287	282,864	2,383,182	2,071,418	667,105	78%
273 Morris PAC / Palais Royale Marketing	6,078	3,474	5,629	2,897	449	93%
274 Morris PAC Self-Promotion	66,737	1,859	12,175	39,073	54,562	18%
280 Police Block Grants	56	2	21	30	35	38%
289 Haz-Mat	10,376	10	144	206	10,232	1%
291 Indiana River Rescue	95,192	1,772	51,384	54,514	43,808	54%
292 Police Grants	-	-	-	-	-	0%
294 Regional Police Academy	28,000	153	20,334	10,190	7,666	73%
295 COPS MORE Grant	109,415	707	107,063	187,155	2,352	98%
299 Police Federal Drug Enforcement	58,802	24	58,063	676	739	99%
404 Local Income Tax - Certified Shares	15,329,008	2,724,383	12,167,709	13,294,415	3,161,299	79%
408 Local Income Tax - Economic Development	14,521,586	1,057,623	10,970,198	10,986,894	3,551,388	76%
410 Urban Development Action Grant	22,568	4,210	14,110	15,951	8,458	63%
655 Project ReLeaf	454,831	37,897	355,191	337,065	99,640	78%
705 Police K-9 Unit	25	1	12	18	13	50%
730 City Cemetery	160	11	155	220	5	97%
731 Bowman Cemetery	6,392	172	2,434	3,455	3,958	38%
754 Industrial Revolving Fund	7,933,001	22,082	2,441,738	192,373	5,491,263	31%
<b>Total Special Revenue Funds</b>	<b>131,844,928</b>	<b>8,136,294</b>	<b>92,781,877</b>	<b>66,975,145</b>	<b>39,063,053</b>	<b>70%</b>
<b>Debt Service Fund</b>						
312 2017 Parks Bond Debt Service	1,151,450	-	655,479	630,897	495,971	57%
350 2018 Fire Station #9 Bond Debt Service	345,307	-	345,306	341,231	1	100%
672 Century Center Energy Conservation Debt Svc	408,266	95	316,086	319,149	92,180	77%
752 South Bend Redevelopment Authority	2,870,500	11	2,668,562	2,673,838	201,938	93%
755 South Bend Building Corporation	11,428,022	3	11,424,075	2,648,456	3,947	100%
756 2015 Smart Streets Bond Debt Service	1,719,500	8	1,716,070	1,716,848	3,430	100%
757 2015 Parks Bond Debt Service	378,007	31,191	282,457	284,514	95,550	75%
760 2017 Eddy Street Commons Bond Debt Service	1,921,979	18	1,916,118	1,392,205	5,861	100%
<b>Total Debt Service Funds</b>	<b>20,223,031</b>	<b>31,325</b>	<b>19,324,153</b>	<b>10,007,138</b>	<b>898,878</b>	<b>96%</b>

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

	<b>Current Amended Budget</b>	<b>Current Month Actual</b>	<b>Current Year to Date Actual</b>	<b>Prior Year to Date Actual</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>
<b>Capital Funds</b>						
287	Fire Department Capital	2,134,964	369,261	1,647,899	3,256,596	487,065 77%
401	Coveleski Stadium Capital	30,351	3	55	129	30,296 0%
406	Cumulative Capital Development	447,997	77	282,444	258,578	165,553 63%
407	Cumulative Capital Improvement	258,606	220	105,483	130,452	153,123 41%
412	Major Moves Construction	552,495	683	553,101	508,927	(606) 100%
413	Professional Sports Convention Development Area	-	-	-	-	- 0%
416	Morris Performing Arts Center Capital	67,175	1,808	11,988	216,597	55,187 18%
450	Palais Royale Historic Preservation	8,450	1,673	8,994	4,429	(544) 106%
451	2018 Fire Station #9 Bond Capital	1,550	115	1,619	2,564	(69) 104%
453	2018 Zoo Bond Capital	-	-	-	293	- 0%
455	2021 Infrastructure Bond Capital	8,619,026	2,599	8,617,494	-	1,532 100%
471	2017 Parks Bond Capital	30,000	1,691	28,113	63,721	1,887 94%
750	Equipment/Vehicle Leasing	20	1	13	678	7 65%
759	2017 Eddy Street Commons Bond Capital	1	0	1	11	- 98%
	<b>Total Capital Funds</b>	<b>12,150,635</b>	<b>378,133</b>	<b>11,257,203</b>	<b>4,442,975</b>	<b>893,431 93%</b>
<b>Enterprise Funds</b>						
288	Emergency Medical Services Operating	-	-	-	11,113	- 0%
600	Consolidated Building Fund	1,804,527	135,251	1,145,218	1,009,635	659,309 63%
601	Parking Garages	971,568	97,651	728,241	663,044	243,327 75%
610	Solid Waste Operations	7,053,290	2,017,315	6,147,840	4,306,257	905,450 87%
611	Solid Waste Capital	1,823,548	758,270	1,421,338	1,268,855	402,210 78%
620	Water Works Operations	20,808,207	2,093,443	16,375,370	16,125,039	4,432,837 79%
622	Water Works Capital	3,642,877	290,420	2,717,565	3,172,266	925,312 75%
624	Water Works Customer Deposit	17,381	462	6,531	9,538	10,850 38%
625	Water Works Sinking (Debt Service)	1,535,817	126,253	1,135,670	920,946	400,147 74%
626	Water Works Bond Reserve	20,000	504	7,142	10,568	12,858 36%
629	Water Works Operations & Maintenance Reserve	41,884	1,057	14,971	38,491	26,913 36%
640	Sewer Repair Insurance	673,403	58,568	539,467	516,104	133,936 80%
641	Sewage Works Operations	38,514,286	3,368,443	30,577,810	28,040,112	7,936,476 79%
642	Sewage Works Capital	6,272,792	701,540	4,994,616	8,559,965	1,278,176 80%
643	Sewage Works Operations & Maintenance Reserve	75,112	2,015	28,531	41,048	46,581 38%
649	Sewage Sinking (Debt Service)	23,799,968	16,733,167	21,878,322	13,888,712	1,921,646 92%
653	Sewage Debt Service Reserve	1,574,210	1,509,244	1,509,481	20,802	64,729 96%
654	Sewage Works Customer Deposit	5,578	301	3,794	3,829	1,784 68%
667	Storm Sewer Fund	1,095,169	85,218	880,923	781,755	214,246 80%
670	Century Center Operations	3,461,335	270,427	1,639,859	1,555,412	1,821,476 47%
671	Century Center Capital	200	8	74	1,906	126 37%
	<b>Total Enterprise Funds</b>	<b>113,191,152</b>	<b>28,249,556</b>	<b>91,752,761</b>	<b>80,945,395</b>	<b>21,438,389 81%</b>
<b>Internal Service Funds</b>						
222	Central Services	8,825,750	670,813	5,525,607	5,406,503	3,300,143 63%
224	Central Services Capital	105,050	1	76,156	153,768	28,894 72%
226	Liability Insurance	3,355,570	282,274	2,530,164	3,778,664	825,406 75%
278	Police Take Home Vehicle	13,766	890	9,155	8,735	4,611 67%
279	IT / Innovation / 311 Call Center	10,216,849	768,457	7,914,910	5,159,179	2,301,939 77%
711	Self-Funded Employee Benefits	16,929,491	1,367,026	12,940,511	12,234,622	3,988,980 76%
713	Unemployment Compensation	20,754	1,697	15,950	6,073	4,804 77%
714	Parental Leave Fund	258,254	18,822	180,631	175,833	77,623 70%
	<b>Total Internal Service Funds</b>	<b>39,725,484</b>	<b>3,109,980</b>	<b>29,193,084</b>	<b>26,923,376</b>	<b>10,532,400 73%</b>
<b>Fiduciary Funds</b>						
701	Fire Pension	4,106,550	2,048,889	4,102,288	4,324,327	4,262 100%
702	Police Pension	5,966,089	2,973,596	5,956,013	6,056,306	10,076 100%
	<b>Total Fiduciary Funds</b>	<b>10,072,639</b>	<b>5,022,486</b>	<b>10,058,301</b>	<b>10,380,633</b>	<b>14,338 100%</b>
	<b>Total City Controlled Funds</b>	<b>398,776,014</b>	<b>48,316,804</b>	<b>303,063,230</b>	<b>243,964,751</b>	<b>95,712,782 76%</b>

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Budget Balance	Percent of Budget
<b>Redevelopment Commission Controlled Funds</b>						
<b>Tax Increment Financing Funds</b>						
324	TIF - River West Development Area	17,742,134	491,757	11,961,303	9,767,366	5,780,831 67%
422	TIF - West Washington	293,763	480	219,388	138,671	74,375 75%
429	TIF - River East Development Area (NE Dev)	3,268,890	2,998	3,188,281	1,751,726	80,609 98%
430	TIF - Southside Development Area #1	1,908,651	4,857	1,538,330	2,052,971	370,321 81%
435	TIF - Douglas Road	370,150	62	91,997	1,030	278,153 25%
436	TIF - River East Residential Area (NE Res)	5,795,440	951	3,509,395	2,950,533	2,286,045 61%
	<b>Total Tax Increment Financing Funds</b>	<b>29,379,028</b>	<b>501,105</b>	<b>20,508,693</b>	<b>16,662,297</b>	<b>8,870,334 70%</b>
<b>Redevelopment Funds</b>						
433	Redevelopment General	1,179,844	1,412,645	1,426,741	1,592,405	(246,897) 121%
439	Certified Technology Park	139	4	57	81	82 41%
452	2018 TIF Park Bond Capital	13,875	903	13,182	25,300	693 95%
454	Airport Urban Enterprise Zone	4,209	149	2,101	2,999	2,108 50%
	<b>Total Redevelopment Funds</b>	<b>1,198,067</b>	<b>1,413,701</b>	<b>1,442,081</b>	<b>1,620,785</b>	<b>(244,014) 120%</b>
<b>Debt Service Funds</b>						
315	Airport 2003 Debt Reserve	40,000	378	5,348	7,694	34,652 13%
328	SBCDA 2003 Debt Reserve	50,000	631	8,941	12,864	41,059 18%
351	2018 TIF Park Bond Debt Service	5,725	376	5,303	7,569	422 93%
352	2019 South Shore Double Tracking Debt Service	1,036,502	0	1,036,503	488,184	(1) 100%
353	2020 TIF Library Bond Debt Service Reserve	15	1	12	-	3 82%
	<b>Total Debt Service Funds</b>	<b>1,132,242</b>	<b>1,386</b>	<b>1,056,107</b>	<b>516,311</b>	<b>76,135 93%</b>
	<b>Total Redevelopment Commission Funds</b>	<b>31,709,337</b>	<b>1,916,192</b>	<b>23,006,882</b>	<b>18,799,394</b>	<b>8,702,455 73%</b>
	<b>Grand Total</b>	<b>430,485,351</b>	<b>50,232,996</b>	<b>326,070,112</b>	<b>262,764,144</b>	<b>104,415,237 76%</b>

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>City Controlled Funds</b>							
101 General Fund	82,729,285	7,051,980	52,638,571	48,722,869	1,136,961	28,953,753	65%
<b>Special Revenue Funds</b>							
102 Rainy Day	-	-	-	-	-	-	0%
201 Parks & Recreation	16,823,270	1,078,826	11,377,406	11,973,229	890,839	4,555,025	73%
202 Motor Vehicle Highway	11,927,810	418,431	7,990,478	6,100,854	1,593,206	2,344,126	80%
209 Studebaker-Oliver Revitalizing Grants	59,671	2,030	59,633	247,552	574	(537)	101%
210 Economic Development State Grants	672,694	1,409	53,113	95,592	121,823	497,759	26%
211 Department of Community Investment (DCI)	4,139,650	262,730	2,488,272	1,992,434	316,673	1,334,705	68%
212 Dept of Community Investment Grants	9,006,825	326,684	1,568,539	1,880,461	4,485,871	2,952,416	67%
216 Police State Seizures	97,043	-	71,043	31,753	-	26,000	73%
217 Gift, Donation, Bequest	861,593	21,457	367,657	356,397	247,166	246,770	71%
218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
219 Unsafe Building	113,805	990	97,986	100,432	8,680	7,139	94%
220 Law Enforcement Continuing Education	437,330	33,167	342,975	138,307	29,166	65,189	85%
221 Rental Units Regulation	368,577	10,014	126,200	133,336	46,671	195,706	47%
227 Loss Recovery	69,630	-	69,630	126,896	-	-	100%
230 Code Enforcement Fund	4,325,425	257,948	2,559,182	2,523,666	295,543	1,470,700	66%
249 Local Income Tax - Public Safety	9,618,013	825,621	7,046,346	6,404,951	-	2,571,667	73%
251 Local Road & Street	4,829,250	496,607	2,936,741	2,915,576	944,398	948,111	80%
257 LOIT Special Distribution	209,463	-	23,927	47,699	85,536	100,000	52%
258 Human Rights Federal Grant	282,833	15,051	175,859	151,355	6,837	100,137	65%
263 American Rescue Plan	1,500,000	(81,748)	-	-	-	1,500,000	0%
264 COVID-19 Response	4,175,548	275,335	2,948,363	2,111,782	1,201,439	25,746	99%
265 Local Road & Bridge Grant	3,420,585	1,344,281	2,482,521	175,126	223,243	714,821	79%
266 MVH Restricted Fund	3,512,713	297,238	1,981,767	1,787,808	931,994	598,952	83%
273 Morris PAC / Palais Royale Marketing	29,984	832	4,992	832	4,992	20,000	33%
274 Morris PAC Self-Promotion	115,000	-	-	1,100	-	115,000	0%
280 Police Block Grants	-	-	-	-	-	-	0%
289 Haz-Mat	10,000	-	-	-	-	10,000	0%
291 Indiana River Rescue	92,300	3,949	47,301	17,353	16,940	28,059	70%
292 Police Grants	-	-	-	-	-	-	0%
294 Regional Police Academy	17,250	-	-	3,057	-	17,250	0%
295 COPS MORE Grant	175,151	1,313	78,290	285,026	81,171	15,690	91%
299 Police Federal Drug Enforcement	28,500	81,148	81,148	31,000	-	(52,648)	285%
404 Local Income Tax - Certified Shares	16,884,396	887,142	7,601,388	10,926,747	3,242,811	6,040,198	64%
408 Local Income Tax - Economic Development	17,233,750	847,508	5,735,211	8,610,527	4,237,927	7,260,613	58%
410 Urban Development Action Grant	24,000	-	18,000	30,000	-	6,000	75%
655 Project ReLeaf	634,287	45,154	404,806	258,933	934	228,547	64%
705 Police K-9 Unit	-	-	-	-	-	-	0%
730 City Cemetery	-	-	-	-	-	-	0%
731 Bowman Cemetery	-	-	-	-	-	-	0%
754 Industrial Revolving Fund	7,488,560	11,735	2,323,615	66,457	14,468	5,150,478	31%
<b>Total Special Revenue Funds</b>	<b>119,185,907</b>	<b>7,464,851</b>	<b>61,062,387</b>	<b>59,526,241</b>	<b>19,028,899</b>	<b>39,094,619</b>	<b>67%</b>
<b>Debt Service Fund</b>							
312 2017 Parks Bond Debt Service	1,189,193	-	1,189,190	1,172,965	-	3	100%
350 2018 Fire Station #9 Bond Debt Service	345,307	-	345,306	341,231	-	1	100%
672 Century Center Energy Conservation Debt Svc	406,711	-	203,185	205,388	-	203,526	50%
752 South Bend Redevelopment Authority	2,858,669	1,200	2,829,106	2,831,863	-	29,563	99%
755 South Bend Building Corporation	12,035,889	-	12,030,890	2,627,585	-	4,999	100%
756 2015 Smart Streets Bond Debt Service	1,712,819	-	1,712,469	1,712,694	-	350	100%
757 2015 Parks Bond Debt Service	374,382	-	374,381	381,131	-	1	100%
760 2017 Eddy Street Commons Bond Debt Service	1,710,875	-	1,710,875	1,390,625	-	-	100%
<b>Total Debt Service Funds</b>	<b>20,633,845</b>	<b>1,200</b>	<b>20,395,402</b>	<b>10,663,481</b>	<b>-</b>	<b>238,443</b>	<b>99%</b>

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



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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*
<b>Capital Funds</b>							
287	3,896,776	-	2,043,385	2,494,741	1,310,503	542,888	86%
401	30,000	-	3,533	14,353	715	25,752	14%
406	397,118	-	238,966	367,810	1,419	156,733	61%
407	262,145	21,845	196,610	187,501	-	65,535	75%
412	747,059	20,505	76,401	798,980	220,658	450,000	40%
413	-	-	-	-	655,000	(655,000)	0%
416	51,625	7,056	123,880	101,871	85,996	(158,251)	407%
450	35,000	-	-	34,160	-	35,000	0%
451	-	-	-	89,311	-	-	0%
453	-	-	-	93,394	-	-	0%
455	8,601,026	263,114	1,716,664	-	4,723,163	2,161,199	75%
471	5,459,738	168,596	1,458,602	2,334,432	2,809,264	1,191,872	78%
750	-	-	-	669,482	-	-	0%
759	25,681	-	-	2,208,448	-	25,681	0%
<b>Total Capital Funds</b>	<b>19,506,168</b>	<b>481,115</b>	<b>5,858,041</b>	<b>9,394,482</b>	<b>9,806,719</b>	<b>3,841,409</b>	<b>80%</b>
<b>Enterprise Funds</b>							
288	707,215	-	607,079	105,202	-	100,136	86%
600	1,669,946	113,628	1,148,210	1,132,209	376	521,360	69%
601	1,240,895	37,278	373,408	1,247,615	34,492	832,995	33%
610	6,789,740	505,712	4,964,990	4,794,156	12,016	1,812,734	73%
611	2,198,525	354,135	1,030,310	808,734	779,135	389,080	82%
620	22,233,330	1,718,946	14,946,109	15,662,113	874,535	6,412,686	71%
622	6,264,442	276,771	1,097,278	636,346	1,509,318	3,657,847	42%
624	17,381	462	6,531	14,764	-	10,850	38%
625	1,535,817	291	211,071	230,583	-	1,324,746	14%
626	20,000	504	7,140	-	-	12,860	36%
629	41,884	1,057	14,971	33,344	-	26,913	36%
640	860,002	38,787	547,086	626,990	5,646	307,270	64%
641	46,284,962	3,189,074	29,771,434	34,608,439	2,552,529	13,960,999	70%
642	13,278,180	484,308	4,557,213	3,442,853	4,241,196	4,479,771	66%
643	75,112	2,015	28,531	63,636	-	46,581	38%
649	23,634,166	1,670,297	2,428,980	1,048,666	-	21,205,186	10%
653	1,749,971	1,749,971	1,749,971	322,566	-	-	100%
654	5,578	301	3,794	5,506	-	1,784	68%
667	1,789,594	13,536	326,848	81,324	493,851	968,894	46%
670	4,233,454	337,999	2,066,193	1,892,611	29,445	2,137,816	50%
671	-	-	-	-	-	-	0%
<b>Total Enterprise Funds</b>	<b>134,630,194</b>	<b>10,495,070</b>	<b>65,887,146</b>	<b>66,757,658</b>	<b>10,532,537</b>	<b>58,210,508</b>	<b>57%</b>
<b>Internal Service Funds</b>							
222	8,855,897	742,336	6,136,261	5,366,344	22,885	2,696,751	70%
224	128,212	3,598	104,502	141,992	1,661	22,049	83%
226	4,792,282	181,017	2,741,617	3,364,310	298,183	1,752,482	63%
278	50,000	-	270	56,002	-	49,730	1%
279	11,078,601	795,911	6,549,688	6,047,813	1,065,998	3,462,916	69%
711	18,740,402	1,660,650	11,894,481	10,910,003	381,100	6,464,821	66%
713	55,000	-	60,650	106,073	-	(5,650)	110%
714	253,846	19,442	130,645	84,196	-	123,201	51%
<b>Total Internal Service Funds</b>	<b>43,954,241</b>	<b>3,402,954</b>	<b>27,618,115</b>	<b>26,076,734</b>	<b>1,769,827</b>	<b>14,566,300</b>	<b>67%</b>
<b>Fiduciary Funds</b>							
701	4,496,259	340,353	3,092,846	3,177,279	-	1,403,413	69%
702	6,057,740	487,349	4,487,990	4,700,732	-	1,569,750	74%
<b>Total Fiduciary Funds</b>	<b>10,553,999</b>	<b>827,702</b>	<b>7,580,837</b>	<b>7,878,011</b>	<b>-</b>	<b>2,973,163</b>	<b>72%</b>
<b>Total City Controlled Funds</b>	<b>431,193,639</b>	<b>29,724,873</b>	<b>241,040,500</b>	<b>229,019,476</b>	<b>42,274,942</b>	<b>147,878,195</b>	<b>66%</b>

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

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

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget*	
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing Funds</b>								
324	TIF - River West Development Area	28,528,104	371,688	12,954,648	17,308,662	5,210,438	10,363,018	64%
422	TIF - West Washington	358,843	-	22,383	130,876	272,257	64,202	82%
429	TIF - River East Development Area (NE Dev)	6,884,413	629,296	1,350,461	4,917,024	1,851,707	3,682,245	47%
430	TIF - Southside Development Area #1	6,643,516	44,842	820,154	168,497	1,740,124	4,083,239	39%
435	TIF - Douglas Road	181,653	91,370	106,170	96,143	1,308	74,175	59%
436	TIF - River East Residential Area (NE Res)	5,597,031	1,500	5,566,837	4,358,953	-	30,194	99%
	<b>Total Tax Increment Financing Funds</b>	<b>48,193,560</b>	<b>1,138,696</b>	<b>20,820,653</b>	<b>26,980,154</b>	<b>9,075,835</b>	<b>18,297,073</b>	<b>62%</b>
<b>Redevelopment Funds</b>								
433	Redevelopment General	1,113,297	78,194	673,999	550,000	279,786	159,511	86%
439	Certified Technology Park	-	-	-	-	-	-	0%
452	2018 TIF Park Bond Capital	2,578,007	6,015	138,268	1,401,171	2,259,531	180,208	93%
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	0%
	<b>Total Redevelopment Funds</b>	<b>3,691,303</b>	<b>84,209</b>	<b>812,267</b>	<b>1,951,171</b>	<b>2,539,317</b>	<b>339,719</b>	<b>91%</b>
<b>Debt Service Funds</b>								
315	Airport 2003 Debt Reserve	40,000	378	5,348	11,928	-	34,652	13%
328	SBCDA 2003 Debt Reserve	50,000	631	8,941	19,942	-	41,059	18%
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	0%
352	2019 South Shore Double Tracking Debt Service	1,027,750	-	1,027,750	517,313	-	-	100%
353	2020 TIF Library Bond Debt Service Reserve	-	-	11	-	-	(11)	0%
	<b>Total Debt Service Funds</b>	<b>1,117,750</b>	<b>1,009</b>	<b>1,042,050</b>	<b>549,184</b>	<b>-</b>	<b>75,700</b>	<b>93%</b>
	<b>Total Redevelopment Commission Funds</b>	<b>53,002,613</b>	<b>1,223,913</b>	<b>22,674,970</b>	<b>29,480,508</b>	<b>11,615,152</b>	<b>18,712,491</b>	<b>65%</b>
	<b>Grand Total</b>	<b>484,196,252</b>	<b>30,948,786</b>	<b>263,715,470</b>	<b>258,499,984</b>	<b>53,890,093</b>	<b>166,590,686</b>	<b>66%</b>

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

City of South Bend  
Revenue by Type Report

Period Ending: September 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Taxes</b>															
<b>Property Taxes</b>															
Civil City	-	-	-	-	-	30,837,463	-	-	-	-	-	-	30,837,463	50,060,205	62%
TIF Districts	-	-	-	-	-	17,986,621	-	-	-	-	-	-	17,986,621	27,016,823	67%
<b>Sub Total</b>	-	-	-	-	-	48,824,084	-	-	-	-	-	-	48,824,084	77,077,028	63%
<b>Local Income Tax</b>															
LIT Certified Shares	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	-	-	-	9,684,641	12,912,855	75%
LIT for Economic Development	1,059,543	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	-	-	-	9,450,653	12,714,514	74%
LIT for Public Safety	757,860	757,860	757,860	757,860	757,860	757,860	757,860	757,860	757,860	-	-	-	6,820,738	9,094,317	75%
LIT for Redevelopment	92	92	92	92	92	92	92	92	92	-	-	-	824	1,099	75%
LIT Additional - Supplemental Distrib	-	-	-	-	1,131,137	-	-	-	-	-	-	-	1,131,137	1,131,137	100%
<b>Sub Total</b>	2,893,565	2,882,911	2,882,911	2,882,911	4,014,048	2,882,911	2,882,911	2,882,911	2,882,911	-	-	-	27,087,994	35,853,922	76%
<b>Total Taxes</b>	<b>2,893,565</b>	<b>2,882,911</b>	<b>2,882,911</b>	<b>2,882,911</b>	<b>4,014,048</b>	<b>51,706,996</b>	<b>2,882,911</b>	<b>2,882,911</b>	<b>2,882,911</b>	-	-	-	<b>75,912,078</b>	<b>112,930,950</b>	<b>67%</b>
<b>Intergovernmental Revenue</b>															
<b>St Joseph County (Remitted by)</b>															
Auto Excise Tax	-	-	-	-	-	2,014,998	-	-	-	-	-	-	2,014,998	3,821,272	53%
Commercial Vehicle Tax	-	-	-	-	-	462,171	-	-	-	-	-	-	462,171	840,828	55%
Hotel Motel Tax	540,187	-	-	191,500	-	-	318,750	-	-	-	-	-	1,050,437	1,255,937	84%
<b>Sub Total</b>	540,187	-	-	191,500	-	2,477,169	318,750	-	-	-	-	-	3,527,606	5,918,037	60%
<b>State Shared Revenue</b>															
Liquor Excise Tax	-	-	-	-	-	30,773	-	23,542	-	-	-	-	54,315	80,000	68%
Liquor Gallonage Tax	65,691	-	-	61,643	-	-	66,655	-	-	-	-	-	193,988	229,407	85%
Cigarette Tax	-	-	-	-	-	130,102	-	-	-	-	-	-	130,102	288,334	45%
Gasoline Tax	468,382	500,477	521,342	517,482	556,744	536,706	554,993	298,868	557,686	-	-	-	4,512,681	5,882,500	77%
Wheel Tax	140,003	110,670	174,810	199,428	237,634	195,094	185,497	207,935	187,195	-	-	-	1,638,266	2,000,000	82%
PSCDA Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
State Pension Subsidy	-	-	-	-	-	5,029,486	-	-	5,022,486	-	-	-	10,051,971	10,051,971	100%
<b>Sub Total</b>	674,076	611,147	696,152	778,553	794,378	5,922,161	807,145	530,344	5,767,367	-	-	-	16,581,323	18,532,212	89%
<b>Grants</b>															
Federal Grants	33,327	442,874	542,832	1,305,330	29,691,344	464,112	3,224,504	852,107	897,103	-	-	-	37,453,533	51,341,651	73%
State Grants	23,785	-	141,622	22,507	48,650	19,599	82,216	28,554	11,059	-	-	-	377,992	820,238	46%
<b>Sub Total</b>	57,112	442,874	684,454	1,327,837	29,739,994	483,711	3,306,719	880,661	908,163	-	-	-	37,831,525	52,161,889	73%
<b>Other Intergovernmental</b>															
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	-	5,550	-	-	-	-	3,650	-	-	-	-	-	9,200	68,550	13%
Federal Seized Drug	-	-	-	-	-	-	1,593	56,326	-	-	-	-	57,919	57,919	100%
State Seized Drug	-	808	3,416	8,888	-	3,965	3,626	-	-	-	-	-	20,702	20,702	100%
<b>Sub Total</b>	-	36,358	3,416	8,888	-	3,965	8,868	56,326	-	-	-	-	117,821	177,171	67%
<b>Total Intergovernmental Revenue</b>	<b>1,271,375</b>	<b>1,090,379</b>	<b>1,384,022</b>	<b>2,306,777</b>	<b>30,534,372</b>	<b>8,887,005</b>	<b>4,441,482</b>	<b>1,467,331</b>	<b>6,675,530</b>	-	-	-	<b>58,058,274</b>	<b>76,789,309</b>	<b>76%</b>
<b>Licenses &amp; Permits</b>															
<b>Business</b>															
Business Licenses	12,517	21,063	17,002	13,475	16,156	6,566	4,554	3,377	2,115	-	-	-	96,823	105,391	92%
Taxi Cab Licensing	21	55	55	370	870	-	165	55	42	-	-	-	1,633	2,700	60%
<b>Sub Total</b>	12,538	21,118	17,057	13,845	17,026	6,566	4,719	3,432	2,157	-	-	-	98,456	108,091	91%
<b>Nonbusiness</b>															
Lawn Parking	-	-	-	-	-	589	1,718	2,754	5,823	-	-	-	10,884	10,000	109%
Engineering	3,150	13,280	11,460	17,265	7,725	5,395	18,360	9,800	5,630	-	-	-	92,065	127,000	72%
Right-of-Way Closures	-	-	250	250	175	575	175	250	25	-	-	-	1,700	3,000	57%
Park Food Sales Permit	-	-	-	-	30	28	-	86	30	-	-	-	174	58	300%
Fire Dept-Building Plan Review	706	1,133	2,656	1,856	2,013	2,229	3,064	3,451	1,793	-	-	-	18,901	24,000	79%
Building Department	124,091	85,198	129,678	124,315	142,613	138,393	107,590	145,890	134,038	-	-	-	1,131,806	1,771,452	64%
SBARC - Pet Licenses	2,820	3,055	4,655	5,485	2,745	4,860	4,550	4,095	4,615	-	-	-	36,880	31,200	118%
<b>Sub Total</b>	130,767	102,666	148,699	149,171	155,301	152,069	135,457	166,326	151,954	-	-	-	1,292,410	1,966,710	66%
<b>Total Licenses &amp; Permits</b>	<b>143,305</b>	<b>123,784</b>	<b>165,756</b>	<b>163,015</b>	<b>172,326</b>	<b>158,635</b>	<b>140,176</b>	<b>169,758</b>	<b>154,111</b>	-	-	-	<b>1,390,866</b>	<b>2,074,801</b>	<b>67%</b>

City of South Bend  
Revenue by Type Report

Period Ending: September 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>General Government</b>															
Plan Commission Charges	-	350	650	350	500	250	250	300	100	-	-	-	2,750	4,100	67%
Copies of Public Records	-	-	-	-	-	-	-	216	-	-	-	-	216	1,200	18%
Blueprints/Copies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Historic Preserv Certificate of Approval	60	120	180	340	140	200	240	220	260	-	-	-	1,760	1,920	92%
IT Services	-	-	-	-	-	-	47,379	-	-	-	-	-	47,379	47,379	100%
<b>Sub Total</b>	60	470	830	690	640	450	47,869	736	360	-	-	-	52,105	54,599	95%
<b>Public Safety</b>															
Accident Report Copies	5,986	6,349	7,126	7,489	6,463	6,683	5,967	4,382	7,059	-	-	-	57,504	89,000	65%
Gun Permit Applications	6,641	4,758	6,790	7,082	4,102	3,670	1,034	-	-	-	-	-	34,077	45,000	76%
Traffic Signal Maintenance	13,457	13,457	-	73,065	47,908	13,457	-	-	40,372	-	-	-	201,717	224,670	90%
EMS Special Event Coverage	-	-	-	-	30,990	28,508	-	1,575	(1,500)	-	-	-	59,573	150,000	40%
Regional Academy Tuition	-	8,400	1,950	7,600	1,500	-	-	75	100	-	-	-	19,625	25,000	79%
River Rescue School Tuition	31,850	-	-	450	-	10,400	2,700	1,300	1,650	-	-	-	48,350	90,000	54%
Fire Training Center Tuition	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Emergency Medical Service	218,556	219,951	220,674	280,859	315,800	329,252	378,931	478,791	269,649	-	-	-	2,712,464	3,000,000	90%
Medicaid Reimbursements	-	-	-	590,368	-	-	-	-	-	-	-	-	590,368	443,000	133%
EMS for County	-	476,340	-	158,780	158,780	158,780	317,560	-	158,780	-	-	-	1,429,020	1,837,850	78%
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Police Special Event Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Crime Lab Services	813	2,369	1,963	1,400	450	1,438	3,225	325	6,350	-	-	-	18,331	10,000	183%
EMS Late Payment Interest	-	1,979	1,191	1,147	586	1,932	742	4,905	778	-	-	-	13,260	15,000	88%
Misc Revenue	-	-	-	-	-	-	-	(1,500)	1,500	-	-	-	-	500	0%
<b>Sub Total</b>	277,303	733,603	239,819	1,128,113	566,580	554,120	710,159	489,853	484,738	-	-	-	5,184,288	6,005,020	86%
<b>Highways &amp; Streets</b>															
Sale of Signs/Materials	-	-	-	-	-	-	276	-	-	-	-	-	276	5,000	6%
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
<b>Sub Total</b>	-	-	-	-	-	-	276	-	-	-	-	-	276	8,000	3%
<b>Culture &amp; Recreation</b>															
Morris Performing Arts Center	1,293	-	-	8,004	24,513	144,861	20,353	25,016	72,262	-	-	-	296,302	835,000	35%
Palais Royale Ballroom	14,903	5,530	21,902	7,256	5,852	9,567	11,147	12,171	11,273	-	-	-	99,601	150,400	66%
Parks & Recreation	197,197	107,814	228,135	233,107	301,986	379,768	407,208	402,653	301,868	-	-	-	2,559,736	2,731,450	94%
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Century Center	15,521	12,117	123,098	45,048	126,096	105,626	114,502	101,224	256,521	-	-	-	899,753	2,650,000	34%
<b>Sub Total</b>	228,914	125,460	373,136	293,415	458,446	639,822	553,211	541,064	641,924	-	-	-	3,855,391	6,396,850	60%
<b>Health - Animal Care &amp; Control</b>															
Pet Impound Reclaim Fee	210	145	405	945	525	610	655	720	565	-	-	-	4,780	6,300	76%
Pet Adoption Fees	1,386	1,707	1,110	2,044	1,044	2,188	1,490	1,659	1,378	-	-	-	14,006	32,000	44%
Pick Up Fees	40	-	-	50	120	80	143	80	80	-	-	-	593	550	108%
Pet Micro Chipping	300	110	320	580	340	460	300	520	460	-	-	-	3,390	3,325	102%
Vet Expenses	190	65	247	630	288	317	369	497	249	-	-	-	2,852	2,025	141%
Pet Euthanasia	20	20	20	20	20	20	20	20	20	-	-	-	120	-	NA
Animal Surrenders	460	280	1,000	880	720	490	760	930	1,040	-	-	-	6,560	8,000	82%
Cremation	348	-	51	178	483	43	178	435	-	-	-	-	1,716	525	327%
Rabies Specimin Prep	-	-	60	-	30	60	-	120	30	-	-	-	300	525	57%
Boarding	-	-	-	-	-	1,038	380	305	-	-	-	-	1,723	-	NA
<b>Sub Total</b>	2,954	2,327	3,213	5,327	3,570	5,286	4,295	5,266	3,802	-	-	-	36,039	53,250	68%

City of South Bend  
Revenue by Type Report

Period Ending: September 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>Other</b>															
DCI Staff Contracts	6,500	485,527	121,664	50,732	54,770	105,275	45,297	46,679	88,514	-	-	-	1,004,958	1,404,146	72%
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
Parking-Garages	102,331	62,416	73,522	81,091	57,128	77,322	68,892	74,042	93,459	-	-	-	690,202	900,000	77%
Parking-Century Center	1,280	1,125	14,860	3,460	5,355	5,815	4,370	6,640	6,555	-	-	-	49,460	100,000	49%
Central Services-Internal Customers	498,636	475,798	630,557	540,064	482,750	622,627	561,956	663,868	620,510	-	-	-	5,096,765	7,931,504	64%
Central Services-External Customers	18,366	29,893	29,647	-	58,183	33,157	34,436	31,108	38,243	-	-	-	273,032	674,199	40%
Employee & Employer Assessments	1,350,100	1,325,420	1,353,323	1,332,060	1,345,076	1,318,837	1,328,730	1,341,888	1,327,050	-	-	-	12,022,483	16,298,231	74%
<b>Sub Total</b>	<b>1,977,212</b>	<b>2,380,179</b>	<b>2,223,573</b>	<b>2,007,407</b>	<b>2,003,261</b>	<b>2,163,033</b>	<b>2,043,680</b>	<b>2,164,226</b>	<b>2,174,330</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,136,900</b>	<b>27,343,080</b>	<b>70%</b>
<b>Sanitation</b>															
Trash Collection/Residential	566,808	444,281	437,845	438,116	438,472	440,593	441,431	442,582	444,380	-	-	-	4,094,508	4,473,200	92%
Trash Collection/Commercial	12,966	9,090	9,055	9,248	9,259	9,237	9,292	9,314	9,352	-	-	-	86,813	92,987	93%
Trash Collection/Apt 2 Units	4,648	3,825	3,639	3,777	3,808	3,738	3,785	3,788	3,766	-	-	-	34,773	44,200	79%
Trash Collection/Apt 3 Units	2,329	1,742	1,706	1,706	1,740	1,818	1,774	1,799	1,785	-	-	-	16,399	21,100	78%
Trash Collection/Apt 4 Units	2,485	2,166	2,134	2,111	2,104	2,106	2,106	2,139	2,139	-	-	-	19,490	24,000	81%
Trash Collection/Seniors	17,551	96	300	258	228	228	236	122	-	-	-	-	19,021	340,000	6%
Trash Collection/Special Pickup	2,700	1,760	2,638	3,080	1,880	3,240	3,020	3,240	3,220	-	-	-	24,778	32,000	77%
Trash Collection/Yard Waste Pickup	-	-	90	130	20	40	310	170	130	-	-	-	890	250	356%
Misc/Additional Trash Totes	15,049	(1,344)	(441)	86	(303)	(342)	(178)	(218)	(49)	-	-	-	12,260	162,000	8%
Misc/Return Trip Customer Error	2,525	1,530	1,730	1,110	880	1,040	1,180	1,200	890	-	-	-	12,085	5,000	242%
Misc/Contamination Fee	-	-	-	10	200	210	620	460	450	-	-	-	1,950	500	390%
Misc/Tote Replacement Fee	400	300	400	250	334	624	718	1,150	1,026	-	-	-	5,202	3,000	173%
Misc/Trash Start Fee	5,104	2,810	3,570	4,100	3,960	5,710	4,290	4,180	4,800	-	-	-	38,524	48,000	80%
Misc/Yard Waste Totes	-	-	2	35,442	36,624	37,672	38,954	40,879	41,419	-	-	-	230,991	260,000	89%
<b>Sub Total</b>	<b>632,564</b>	<b>466,256</b>	<b>462,668</b>	<b>499,424</b>	<b>499,208</b>	<b>505,913</b>	<b>507,537</b>	<b>510,804</b>	<b>513,309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,597,684</b>	<b>5,506,237</b>	<b>83%</b>
<b>Utilities - Water</b>															
Metered Sales/Residential	899,835	604,003	651,414	621,685	646,183	803,793	785,485	770,000	804,265	-	-	-	6,586,662	7,994,505	82%
Metered Sales/Commercial	245,452	172,629	187,410	189,675	188,311	205,825	223,460	196,527	209,616	-	-	-	1,818,905	2,536,515	72%
Metered Sales/Industrial	35,083	18,277	43,275	27,680	29,198	31,816	33,690	33,881	32,872	-	-	-	285,772	485,540	59%
Metered Sales/Multi Family	131,843	96,662	108,130	106,551	99,960	109,094	109,309	100,853	115,406	-	-	-	977,808	1,211,773	81%
Bulk Sales/Olive St	29	29	-	-	-	-	-	-	-	-	-	-	58	7,000	1%
Metered Sales/Institution	13,811	10,230	9,261	9,961	10,460	11,217	12,294	11,845	12,408	-	-	-	101,486	131,355	77%
Public Fire Protection	256,006	218,316	216,704	264,338	215,048	118,769	216,270	216,885	216,564	-	-	-	1,938,900	2,553,185	76%
Private Fire Protection	(2,112)	37,839	38,077	37,978	37,755	37,612	38,151	38,482	37,428	-	-	-	301,210	480,120	63%
Sales to Public Authorities	39,481	34,170	32,054	28,557	31,920	42,977	48,805	51,065	52,646	-	-	-	361,675	282,805	128%
Irrigation Sales	14,502	3,152	1,548	8,995	145,954	282,587	301,760	302,453	326,047	-	-	-	1,386,998	1,354,840	102%
Other Water/Misc Service	18,645	9,884	13,544	14,714	35,316	26,612	23,185	20,857	22,840	-	-	-	185,597	465,500	40%
Backflow Prevention Insp.	17,675	22,725	20,275	10,125	6,750	13,075	11,050	13,650	15,475	-	-	-	130,800	159,200	82%
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Rents From Water Property	1,350	-	434	-	-	-	-	-	-	-	-	-	1,784	16,200	11%
Revenue From Cut Off Fees	-	150	375	525	525	375	150	75	375	-	-	-	2,550	5,000	51%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	44,000	0%
Water Leak Insurance	119,606	89,335	88,159	88,064	88,074	88,284	88,332	88,380	88,447	-	-	-	826,681	1,041,115	79%
System Development Fee	444	62,423	3,001	7,703	14,971	5,993	30,788	2,146	5,993	-	-	-	133,460	210,000	64%
<b>Sub Total</b>	<b>1,791,649</b>	<b>1,379,824</b>	<b>1,413,660</b>	<b>1,416,551</b>	<b>1,550,424</b>	<b>1,778,028</b>	<b>1,922,729</b>	<b>1,847,099</b>	<b>1,940,382</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,040,345</b>	<b>18,978,653</b>	<b>79%</b>

City of South Bend  
Revenue by Type Report

Period Ending: September 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Charges for Services</b>															
<b>Utilities - Sewage</b>															
Metered Sales/Residential	2,306,914	1,744,705	1,735,503	1,713,690	1,719,599	1,756,843	1,756,066	1,703,036	1,720,514	-	-	-	16,156,870	19,280,912	84%
Metered Sales/Commercial	722,542	628,267	567,277	602,329	624,001	629,819	661,299	651,803	667,802	-	-	-	5,755,138	7,285,095	79%
Metered Sales/Industrial	364,003	464,185	406,552	419,021	489,756	419,914	410,283	447,865	425,913	-	-	-	3,847,492	5,194,000	74%
Metered Sales/Multi Family	297,204	257,940	262,684	254,823	256,118	259,014	256,143	240,759	263,217	-	-	-	2,347,902	3,031,160	77%
Metered Sales/Institution	32,407	25,676	26,010	25,117	25,884	27,299	28,214	26,460	28,248	-	-	-	245,315	288,120	85%
Sales to Public Authority	90,872	70,069	76,152	73,872	74,470	93,631	96,638	102,303	109,194	-	-	-	787,201	1,081,410	73%
Whsl Meter/New Carlisle	22,739	-	-	-	-	-	-	-	-	-	-	-	22,739	245,857	9%
Penalties (Forfeit Disc.)	-	-	-	-	-	-	750	-	-	-	-	-	750	327,195	0%
Dumping Fees	3,903	3,815	1,033	3,605	3,763	2,538	4,025	3,815	4,257	-	-	-	30,752	22,116	139%
Organic Resources	16,991	150	14,556	6,661	5,675	6,884	9,819	7,264	6,474	-	-	-	74,473	59,780	125%
Laboratory Service Fees	-	15	-	-	160	-	-	-	-	-	-	-	175	1,500	12%
Discharge Permit Fees	3,500	1,750	-	-	2,500	-	-	1,950	2,825	-	-	-	12,525	5,500	228%
System Development Fee	1,069	151,503	10,324	18,568	23,754	14,479	70,126	2,113	13,449	-	-	-	305,384	294,000	104%
Sewer Repair Insurance	65,905	49,318	48,696	48,653	48,436	48,698	48,724	48,763	48,838	-	-	-	456,031	579,500	79%
Sewer Repair Deductible	10,271	6,217	11,765	7,149	8,249	7,267	6,700	6,300	8,999	-	-	-	72,917	65,605	111%
Misc Revenues	-	-	-	-	-	-	-	57	-	-	-	-	57	194,040	0%
LICAP Assistance Fee	-	-	-	-	-	9	73,263	73,228	-	-	-	-	146,500	840,000	17%
LICAP Credit (Contra)	-	-	-	-	-	-	-	(30,204)	(29,910)	-	-	-	(60,113)	(840,000)	7%
RINS Credits	-	-	-	-	-	-	-	-	103,455	-	-	-	103,455	45,000	230%
Disconnect Program Fee	10,729	(8,808)	-	-	-	-	-	-	-	-	-	-	1,921	-	NA
Storm Water Fees	117,908	87,317	85,389	85,478	85,806	86,619	86,884	86,585	84,682	-	-	-	806,668	1,020,677	79%
Organic Resources-Mulch/Compost	35	-	6,946	12,682	13,460	2,827	3,830	3,908	9,336	-	-	-	53,025	51,940	102%
Clean Air/ReLeaf	51,483	38,089	37,556	37,531	37,588	37,686	37,703	37,728	37,763	-	-	-	353,126	451,610	78%
<b>Sub Total</b>	<b>4,118,473</b>	<b>3,520,208</b>	<b>3,290,442</b>	<b>3,309,178</b>	<b>3,419,218</b>	<b>3,393,516</b>	<b>3,477,213</b>	<b>3,413,713</b>	<b>3,578,342</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,520,302</b>	<b>39,525,017</b>	<b>80%</b>
<b>Total Charges for Services</b>	<b>9,029,129</b>	<b>8,608,326</b>	<b>8,007,341</b>	<b>8,660,106</b>	<b>8,501,346</b>	<b>9,040,169</b>	<b>9,266,968</b>	<b>8,972,762</b>	<b>9,337,186</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79,423,332</b>	<b>103,870,706</b>	<b>76%</b>

<b>Fines, Forfeitures, &amp; Fees</b>															
<b>General</b>															
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Bad Checks Fines	11	20	10	12	24	-	24	12	24	-	-	-	137	779	18%
Credit Reports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Court Fees	-	1,344	-	1,322	-	-	-	1,350	100	-	-	-	4,116	10,000	41%
Plan Commission Application Fee	250	2,700	1,600	2,400	2,300	1,600	1,400	800	1,000	-	-	-	14,050	18,480	76%
Zoning Appeals Application Fee	650	125	700	1,425	1,625	1,675	1,720	550	1,150	-	-	-	9,620	12,360	78%
Zoning Admin Fees	1,100	750	1,050	1,600	1,300	1,700	1,500	1,850	1,750	-	-	-	12,600	8,000	158%
Zoning Admin Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Tax Abatement Admin Fees	-	-	2,913	1,956	-	2,211	1,329	-	-	-	-	-	8,409	15,000	56%
Test Filling Fees	50	200	250	200	150	50	200	300	400	-	-	-	1,800	2,000	90%
Econ Dev-CDBG Loan Late Fees	-	-	-	10	-	490	-	-	-	-	-	-	500	500	100%
<b>Sub Total</b>	<b>2,061</b>	<b>5,139</b>	<b>6,523</b>	<b>8,925</b>	<b>5,399</b>	<b>7,726</b>	<b>6,173</b>	<b>4,862</b>	<b>4,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,232</b>	<b>73,119</b>	<b>70%</b>
<b>Code Enforcement</b>															
Vacant Bldg Registration	-	-	-	-	-	-	-	-	-	-	-	-	-	12,900	0%
Landlord Registration Fee	20	5	-	5	-	-	-	10	5	-	-	-	45	-	NA
Rental Unit Safety Fees	-	-	-	-	750	1,500	-	250	1,000	-	-	-	3,500	100,000	4%
Demolition & Boarding	3,098	4,325	4,317	4,378	1,371	2,470	3,264	2,002	1,487	-	-	-	26,711	98,200	27%
Collections	449	2,491	2,008	1,250	-	429	13,530	-	-	-	-	-	20,156	3,600	560%
Environmental Violations	24,439	10,500	22,026	14,383	10,002	27,016	24,345	27,569	14,502	-	-	-	174,782	131,000	133%
Ordinance Violation	650	-	2,900	7,600	2,411	2,210	5,225	8,845	2,990	-	-	-	32,831	48,400	68%
Animal Ordinance Violation	19,610	28,495	(44,295)	2,017	550	1,096	1,577	787	1,049	-	-	-	10,887	-	NA
Forfeitures-Civil Penalties	425	1,038	985	10,012	250	2,195	33,866	1,000	440	-	-	-	50,211	121,000	41%
<b>Sub Total</b>	<b>48,690</b>	<b>46,854</b>	<b>(12,058)</b>	<b>39,645</b>	<b>15,333</b>	<b>36,915</b>	<b>81,808</b>	<b>40,463</b>	<b>21,473</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>319,122</b>	<b>515,100</b>	<b>62%</b>

City of South Bend  
Revenue by Type Report

Period Ending: September 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Fines, Forfeitures, &amp; Fees</b>															
<b>Parking</b>															
Street Parking Fines	2,761	2,432	4,140	6,436	3,815	6,221	4,205	5,540	4,057	-	-	-	39,608	66,850	59%
<b>Public Safety</b>															
False Alarms Fine	4,173	11,366	3,712	2,023	2,512	4,255	4,607	5,671	3,583	-	-	-	41,903	100,300	42%
Noise Ordinance	115	95	70	20	2,986	3,074	1,589	6,309	3,195	-	-	-	17,452	1,000	1745%
Curfew Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Impound Towing Fees	530	620	740	570	610	640	496	680	670	-	-	-	5,556	10,000	56%
<b>Sub Total</b>	<b>4,818</b>	<b>12,081</b>	<b>4,522</b>	<b>2,613</b>	<b>6,108</b>	<b>7,970</b>	<b>6,692</b>	<b>12,660</b>	<b>7,448</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,911</b>	<b>112,300</b>	<b>58%</b>
<b>Total Fines, Forfeitures, &amp; Fees</b>	<b>58,330</b>	<b>66,506</b>	<b>3,127</b>	<b>57,619</b>	<b>30,655</b>	<b>58,832</b>	<b>98,878</b>	<b>63,525</b>	<b>37,402</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>474,872</b>	<b>767,369</b>	<b>62%</b>
<b>Other Income</b>															
<b>Miscellaneous Revenue</b>															
Miscellaneous Revenue	51,848	106,822	37,233	100,461	26,239	24,004	(12,731)	87,197	4,549	-	-	-	425,622	549,605	77%
Sale of Scrap Metal	3,876	2,116	3,590	1,476	1,623	3,790	7,591	1,457	1,047	-	-	-	26,566	26,490	100%
Bond Interest Rebate	-	-	-	45,718	-	-	-	-	-	-	-	-	45,718	88,057	52%
Bosch Principal Income	-	-	17,736	-	-	17,869	-	-	-	-	-	-	35,604	69,632	51%
Bosch Interest Income IDFA	-	-	267	-	-	134	-	-	-	-	-	-	401	2,379	17%
Origination Fees	-	-	-	7,750	-	-	-	18,750	1,750	-	-	-	28,250	7,000	404%
Loan Servicing Fees	8,703	7,908	-	-	-	359	3,000	1,000	1,343	-	-	-	22,313	17,000	131%
<b>Sub Total</b>	<b>64,427</b>	<b>116,846</b>	<b>58,826</b>	<b>155,405</b>	<b>27,862</b>	<b>46,155</b>	<b>(2,140)</b>	<b>108,404</b>	<b>8,688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>584,474</b>	<b>760,163</b>	<b>77%</b>
<b>Bank Account Interest</b>	<b>247,262</b>	<b>74,427</b>	<b>67,151</b>	<b>385,080</b>	<b>47,893</b>	<b>56,887</b>	<b>425,511</b>	<b>64,320</b>	<b>117,798</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,486,329</b>	<b>2,682,738</b>	<b>55%</b>
<b>Rental of Property</b>	<b>2,047</b>	<b>20,300</b>	<b>20,761</b>	<b>7,063</b>	<b>23,786</b>	<b>10,832</b>	<b>(637)</b>	<b>10,832</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,983</b>	<b>126,103</b>	<b>75%</b>
<b>Donations</b>	<b>548,608</b>	<b>1,502</b>	<b>609,311</b>	<b>994</b>	<b>1,214</b>	<b>388,893</b>	<b>1,406</b>	<b>65,234</b>	<b>2,824,465</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,441,627</b>	<b>4,887,786</b>	<b>91%</b>
<b>3rd Party Revenue</b>															
Cable TV Franchise Fees	-	-	162,574	-	169,473	-	-	170,802	-	-	-	-	502,849	700,000	72%
AT&T Franchise Fees	-	-	-	35,160	-	-	-	36,173	-	-	-	-	71,334	135,000	53%
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>162,574</b>	<b>35,160</b>	<b>169,473</b>	<b>-</b>	<b>-</b>	<b>206,975</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>574,182</b>	<b>835,000</b>	<b>69%</b>
<b>Total Other Income</b>	<b>862,344</b>	<b>213,075</b>	<b>918,624</b>	<b>583,702</b>	<b>270,229</b>	<b>502,767</b>	<b>424,140</b>	<b>455,764</b>	<b>2,950,951</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,181,595</b>	<b>9,291,790</b>	<b>77%</b>
<b>Reimbursements</b>															
Miscellaneous Reimbursements	645	9,160	3,926	(96,588)	5,405	117,425	12,349	21,514	(29,530)	-	-	-	44,306	63,117	70%
Insurance Claim	-	-	-	-	-	-	-	-	1,066	-	-	-	1,066	40,000	3%
IT Services	6,471	6,377	6,471	6,471	6,471	6,471	6,471	6,471	6,471	-	-	-	58,141	77,647	75%
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	0%
Lamppost Program	-	-	-	1,350	1,800	3,500	1,100	-	-	-	-	-	7,750	8,000	97%
Energy Rebates	-	-	-	-	77,120	-	-	-	-	-	-	-	77,120	75,979	102%
Repair Reimbursement	75	-	75	8,604	-	710	75	75	75	-	-	-	9,689	-	NA
Salary/Overtime Reimb	2,574	9,900	8,421	3,140	9,489	46,731	22,400	24,180	25,766	-	-	-	152,600	387,000	39%
Diesel Tax Rebate	-	-	-	-	-	-	-	14,166	-	-	-	-	14,166	50,000	28%
Pharmacy Rebates	-	340,848	31,192	30,441	198,970	-	30,861	155,732	30,831	-	-	-	818,875	632,311	130%
Beck's Lake Reimbursement	-	-	8,114	-	-	-	-	-	-	-	-	-	8,114	8,114	100%
EPA Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Total Reimbursements</b>	<b>9,764</b>	<b>366,284</b>	<b>58,200</b>	<b>(46,582)</b>	<b>299,254</b>	<b>174,836</b>	<b>73,257</b>	<b>222,138</b>	<b>34,679</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,191,828</b>	<b>1,343,968</b>	<b>89%</b>

City of South Bend  
Revenue by Type Report

Period Ending: September 30, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Budget	% of Budget
<b>Other Sources</b>															
<b>Interfund Transfers &amp; Fixed Cost Allocations</b>															
Interfund Transfers In	6,435,249	3,433,527	3,548,093	3,444,470	11,274,105	3,459,807	7,594,624	2,993,020	7,417,431	-	-	-	49,600,326	62,903,753	79%
PILOT	512,861	512,860	512,860	512,860	512,860	512,860	512,860	512,860	512,860	-	-	-	4,615,741	6,154,321	75%
Administration Cost Allocation	696,661	696,674	696,674	696,674	696,674	696,674	696,674	696,674	696,674	-	-	-	6,270,053	8,360,075	75%
IT Cost Allocation	760,815	760,821	760,821	760,821	760,821	760,821	760,821	760,821	760,821	-	-	-	6,847,383	9,129,846	75%
Liability Insurance Allocation	272,054	272,086	272,086	272,086	272,086	272,086	272,086	272,086	272,086	-	-	-	2,448,742	3,265,000	75%
Payroll Cost Allocation	206,352	206,348	206,348	206,348	206,348	206,348	206,348	206,348	206,348	-	-	-	1,857,136	2,476,180	75%
Facilities Management Allocation	10,818	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	-	-	-	97,194	129,585	75%
Utility Customer Service Mgmt Allocatio	147,022	147,019	147,019	147,019	147,019	147,019	147,019	147,019	147,019	-	-	-	1,323,174	1,764,231	75%
<b>Sub Total</b>	<b>9,041,832</b>	<b>6,040,132</b>	<b>6,154,698</b>	<b>6,051,075</b>	<b>13,880,710</b>	<b>6,066,412</b>	<b>10,201,229</b>	<b>5,599,625</b>	<b>10,024,036</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>73,059,749</b>	<b>94,182,991</b>	<b>78%</b>
<b>Sale of Assets</b>															
Sale of Capital Assets	-	-	-	-	-	-	-	168,498	-	-	-	-	168,498	13,000	1296%
Sale of Non-Capital Assets	-	-	-	-	-	-	-	9,168	-	-	-	-	9,168	-	NA
Sale of Property	1,000	24,993	-	-	-	-	-	3,105	900	-	-	-	29,999	120,000	25%
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Hydrant Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
<b>Sub Total</b>	<b>1,000</b>	<b>24,993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180,771</b>	<b>900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>207,665</b>	<b>143,000</b>	<b>145%</b>
<b>Issuance of Debt</b>															
Capital Lease Proceeds	-	-	-	-	-	900,928	-	-	3,691,270	-	-	-	4,592,198	4,592,198	100%
Bond Proceeds	-	-	-	76,100	7,533,900	-	-	-	12,450,000	-	-	-	20,060,000	20,060,000	100%
Premium on Bonds	-	-	-	-	1,250,022	-	-	-	1,889,893	-	-	-	3,139,916	3,139,915	100%
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76,100</b>	<b>8,783,922</b>	<b>900,928</b>	<b>-</b>	<b>-</b>	<b>18,031,163</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,792,114</b>	<b>27,792,113</b>	<b>100%</b>
<b>Refunds</b>															
Refunds	273	3,622	5,874	60,359	13,007	(6,469)	259	23,644	54,499	-	-	-	155,069	77,643	200%
Specific Stop Loss	-	-	-	133,739	3,884	58,968	11,801	6,705	26,060	-	-	-	241,156	208,391	116%
Utility Receipts Tax Refund	-	-	-	10,695	-	-	-	-	-	-	-	-	10,695	10,695	100%
<b>Sub Total</b>	<b>273</b>	<b>3,622</b>	<b>5,874</b>	<b>204,793</b>	<b>16,891</b>	<b>52,499</b>	<b>12,060</b>	<b>30,349</b>	<b>80,559</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>406,920</b>	<b>296,729</b>	<b>137%</b>
<b>Other</b>															
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Interfund Loan - Principal Income	6,000	211,261	-	6,000	-	250,000	6,000	215,776	-	-	-	-	695,037	701,038	99%
Interfund Loan - Interest Income	-	35,403	-	-	-	-	-	30,888	-	-	-	-	66,291	66,291	100%
Other Loan - Principal Income	429	5,931	611	2,922	443	4,875	5,261	1,068	5,796	-	-	-	27,335	31,996	85%
Other Loan - Interest Income	-	-	-	417	97,760	1,631	33,511	31,065	17,772	-	-	-	182,156	202,300	90%
<b>Sub Total</b>	<b>6,429</b>	<b>252,595</b>	<b>611</b>	<b>9,339</b>	<b>98,202</b>	<b>256,506</b>	<b>44,772</b>	<b>278,797</b>	<b>23,568</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>970,819</b>	<b>1,001,625</b>	<b>97%</b>
<b>Total Other Sources</b>	<b>9,049,534</b>	<b>6,321,342</b>	<b>6,161,183</b>	<b>6,341,306</b>	<b>22,779,725</b>	<b>7,276,346</b>	<b>10,258,062</b>	<b>6,089,543</b>	<b>28,160,226</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,437,267</b>	<b>123,416,458</b>	<b>83%</b>
<b>Revenue Total</b>	<b>23,317,346</b>	<b>19,672,607</b>	<b>19,581,165</b>	<b>20,948,855</b>	<b>66,601,955</b>	<b>77,805,585</b>	<b>27,585,873</b>	<b>20,323,731</b>	<b>50,232,996</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>326,070,112</b>	<b>430,485,351</b>	<b>76%</b>



City of South Bend  
Expenditures by Activity

Period Ending: September 30, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>General Fund</b>																
<b>General Government</b>																
Mayor	101	73,215	65,435	75,228	98,307	74,555	74,695	81,082	79,817	76,000	-	-	-	698,333	1,006,485	69%
Community Initiatives	101	14,825	28,771	350,437	34,534	87,780	48,869	24,441	34,441	87,348	-	-	-	711,445	1,290,881	55%
Clerk	101	52,635	54,274	45,970	59,562	48,108	42,266	50,129	47,309	49,721	-	-	-	449,974	668,839	67%
Common Council	101	27,616	55,413	34,572	51,579	54,178	71,361	37,259	38,859	46,819	-	-	-	417,655	737,921	57%
Community Police Review Office	101	-	-	-	-	-	2,701	6,452	7,722	10,331	-	-	-	27,206	123,530	22%
General City	101	-	-	43,000	-	-	-	-	-	1,500,055	-	-	-	1,543,055	8,343,000	18%
Controller' Office	101	162,116	161,321	180,742	214,656	153,328	196,526	162,139	163,319	170,430	-	-	-	1,564,576	2,307,928	68%
Human Resources	101	55,358	49,024	54,884	74,531	44,468	49,532	49,703	48,190	48,428	-	-	-	474,118	735,944	64%
Diversity & Inclusion	101	31,137	32,682	29,936	44,969	43,126	40,624	41,114	39,929	38,662	-	-	-	342,178	700,014	49%
Human Rights	101	19,745	22,471	21,853	25,909	18,181	20,164	27,419	25,438	26,622	-	-	-	207,801	438,995	47%
Legal	101	118,717	115,419	123,427	152,534	123,126	98,063	94,476	97,525	101,670	-	-	-	1,024,956	1,559,166	66%
<b>Sub Total</b>		<b>555,364</b>	<b>584,810</b>	<b>960,050</b>	<b>756,581</b>	<b>646,849</b>	<b>644,801</b>	<b>574,213</b>	<b>582,548</b>	<b>2,156,084</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,461,300</b>	<b>17,912,703</b>	<b>42%</b>
<b>Public Works</b>																
Engineering	101	262,290	251,902	235,407	311,482	229,537	228,693	236,927	228,200	246,683	-	-	-	2,231,120	3,516,584	63%
Office of Sustainability	101	1,677	1,679	1,679	4,679	1,679	6,080	10,357	10,357	10,806	-	-	-	48,995	226,136	22%
AmeriCorps Grant Program	101	22,699	22,800	22,938	32,103	24,899	20,446	23,698	18,641	10,839	-	-	-	199,063	431,824	46%
<b>Sub Total</b>		<b>286,666</b>	<b>276,380</b>	<b>260,024</b>	<b>348,264</b>	<b>256,114</b>	<b>255,219</b>	<b>270,983</b>	<b>257,199</b>	<b>268,328</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,479,177</b>	<b>4,174,544</b>	<b>59%</b>
<b>Public Safety</b>																
Police	101	2,463,331	2,335,463	2,420,377	3,026,710	2,248,136	2,348,097	2,359,350	2,202,212	2,323,888	-	-	-	21,727,564	30,712,105	71%
Crime Lab	101	54,445	56,520	50,186	62,916	51,419	50,673	53,020	46,326	48,395	-	-	-	473,900	798,425	59%
Fire	101	2,114,952	1,946,682	2,061,821	2,782,873	1,961,237	2,090,396	2,004,982	2,021,198	2,079,326	-	-	-	19,063,466	26,615,821	72%
EMS	101	64,246	63,033	54,728	60,370	53,689	49,322	50,303	50,432	52,628	-	-	-	498,751	816,358	61%
Fire Training Center	101	2,553	-	2,364	794	2,894	806	2,181	2,248	2,214	-	-	-	16,053	85,000	19%
<b>Sub Total</b>		<b>4,699,527</b>	<b>4,401,697</b>	<b>4,589,476</b>	<b>5,933,664</b>	<b>4,317,376</b>	<b>4,539,293</b>	<b>4,469,836</b>	<b>4,322,415</b>	<b>4,506,451</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,779,734</b>	<b>59,027,708</b>	<b>71%</b>
<b>Arts &amp; Culture</b>																
Morris PAC	101	76,560	68,405	81,945	108,769	82,116	95,687	96,163	87,945	104,118	-	-	-	801,708	1,388,573	58%
Palais Royale	101	17,172	9,582	13,544	13,554	9,912	15,653	10,321	9,916	16,999	-	-	-	116,652	225,756	52%
<b>Sub Total</b>		<b>93,731</b>	<b>77,987</b>	<b>95,489</b>	<b>122,323</b>	<b>92,028</b>	<b>111,340</b>	<b>106,483</b>	<b>97,861</b>	<b>121,117</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>918,360</b>	<b>1,614,330</b>	<b>57%</b>
<b>Total General Fund</b>		<b>5,635,288</b>	<b>5,340,875</b>	<b>5,905,038</b>	<b>7,160,831</b>	<b>5,312,367</b>	<b>5,550,654</b>	<b>5,421,515</b>	<b>5,260,023</b>	<b>7,051,980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,638,571</b>	<b>82,729,285</b>	<b>64%</b>
<b>Venues, Parks &amp; Arts</b>																
<b>Parks &amp; Recreation</b>																
Park Administration	201	137,889	120,770	112,863	131,681	128,165	125,313	127,753	123,940	122,997	-	-	-	1,131,371	1,601,596	71%
Park Maintenance	201	547,125	484,603	510,762	737,946	558,862	595,042	637,759	591,969	531,871	-	-	-	5,195,940	7,177,885	72%
Golf Courses	201	106,682	75,818	173,233	153,247	188,450	171,785	151,736	152,651	141,835	-	-	-	1,315,437	1,566,045	84%
Recreation	201	288,470	161,421	170,904	201,063	217,160	277,678	278,300	264,073	182,436	-	-	-	2,041,505	2,954,292	69%
Marketing & Events	201	66,132	62,736	73,805	100,835	77,530	43,967	84,708	88,631	83,911	-	-	-	682,254	1,134,983	60%
Park Projects & Capital	201	9,616	99,009	469	688	29,778	26,923	63,711	59,222	15,611	-	-	-	305,026	1,681,504	18%
Potawatomi Zoo	201	350,161	164	164	350,164	164	164	164	164	164	-	-	-	701,473	701,965	100%
Park Debt	201	-	-	-	4,400	-	-	-	-	-	-	-	-	4,400	5,000	88%
Morris Palais Marketing	273	-	-	-	-	832	1,664	832	832	832	-	-	-	4,992	29,984	17%
Morris PAC Self-Promotion	274	-	-	-	-	-	-	-	-	-	-	-	-	-	115,000	0%
Coveleski Stadium Capital	401	-	-	-	-	-	3,533	-	-	-	-	-	-	3,533	30,000	12%
Professional Sports Convention Dev. Area	413	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Morris PAC Improvement	416	-	-	-	-	-	81,702	4,242	30,880	7,056	-	-	-	123,880	51,625	240%
Palais Historic Preservation	450	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	0%
City Cemetery	730	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Bowman Cemetery	731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		<b>1,506,076</b>	<b>1,004,520</b>	<b>1,042,200</b>	<b>1,680,023</b>	<b>1,200,940</b>	<b>1,327,771</b>	<b>1,349,204</b>	<b>1,312,362</b>	<b>1,086,714</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,509,811</b>	<b>17,084,879</b>	<b>67%</b>
<b>Parking Garages</b>																
Parking Enforcement	601	332	330	330	310	330	330	330	330	330	-	-	-	2,952	14,017	21%
Parking General Operations	601	78,489	7,229	9,626	7,659	12,846	7,541	7,257	7,257	7,257	-	-	-	145,163	564,997	26%
Main Street Garage	601	6,826	9,655	5,620	20,814	19,580	9,558	2,661	5,119	9,216	-	-	-	89,050	240,171	37%
Leighton Plaza Garage	601	11,792	10,486	7,574	12,867	7,740	10,069	6,845	5,772	10,434	-	-	-	83,580	240,278	35%
Wayne Street Garage	601	6,499	6,695	5,564	7,477	5,333	5,415	2,056	3,585	10,041	-	-	-	52,664	181,432	29%
Eddy St Commons Garage	601	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		<b>103,939</b>	<b>34,395</b>	<b>28,714</b>	<b>49,126</b>	<b>45,830</b>	<b>32,913</b>	<b>19,149</b>	<b>22,064</b>	<b>37,278</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>373,408</b>	<b>1,240,895</b>	<b>30%</b>

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Century Center</b>																
Century Center Operations	670	185,124	199,434	202,628	239,672	215,221	214,667	247,904	223,544	337,999	-	-	-	2,066,193	4,233,454	49%
Century Center Capital	671	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Century Center Energy Saving	672	-	-	-	203,185	-	-	-	-	-	-	-	-	203,185	406,711	50%
<b>Sub Total</b>		185,124	199,434	202,628	442,857	215,221	214,667	247,904	223,544	337,999	-	-	-	2,269,378	4,640,165	49%
<b>Total Venues, Parks &amp; Arts</b>		<b>1,795,139</b>	<b>1,238,349</b>	<b>1,273,542</b>	<b>2,172,007</b>	<b>1,461,991</b>	<b>1,575,351</b>	<b>1,616,257</b>	<b>1,557,970</b>	<b>1,461,991</b>	-	-	-	<b>14,152,597</b>	<b>22,965,939</b>	62%
<b>Public Safety</b>																
<b>Police Department</b>																
Police Seizures	216	19,260	51,783	-	-	-	-	-	-	-	-	-	-	71,043	97,043	73%
Curfew Violations	218	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Law Enforcement Education	220	148,048	31,551	16,730	28,546	3,529	41,897	15,197	24,310	33,167	-	-	-	342,975	437,330	78%
Public Safety Local Income Tax - Police	249	347,023	306,344	323,476	488,923	403,183	431,690	406,390	399,632	438,004	-	-	-	3,544,665	4,737,560	75%
Police Take Home Vehicle	278	-	-	165	105	-	-	-	-	-	-	-	-	270	50,000	1%
Police Block Grant	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Grants	292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Police Academy	294	-	-	-	-	-	-	-	-	-	-	-	-	-	17,250	0%
COPS More Grants	295	-	-	8,625	25,273	10,696	20,084	-	12,300	1,313	-	-	-	78,290	175,151	45%
Drug Enforcement	299	-	-	-	-	-	-	-	-	81,148	-	-	-	81,148	28,500	285%
K-9 Unit	705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		514,331	389,678	348,995	542,847	417,408	493,672	421,587	436,242	553,631	-	-	-	4,118,391	5,543,834	74%
<b>Fire Department</b>																
Public Safety Local Income Tax - Fire	249	328,355	307,712	314,398	496,564	398,923	439,457	414,752	413,902	387,617	-	-	-	3,501,681	4,880,453	72%
Fire Department Capital	287	561,345	-	48,125	4,750	167,231	100,364	553,270	608,300	-	-	-	-	2,043,385	3,896,776	52%
EMS Operating Fund	288	607,079	-	-	-	-	-	-	-	-	-	-	-	607,079	707,215	86%
Haz-Mat	289	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Indiana River Rescue	291	(1,300)	1,950	2,243	5,548	9,479	14,055	1,580	9,797	3,949	-	-	-	47,301	92,300	51%
<b>Sub Total</b>		1,495,479	309,662	364,767	506,862	575,633	553,875	969,602	1,032,000	391,566	-	-	-	6,199,446	9,586,744	65%
<b>Total Public Safety</b>		<b>2,009,810</b>	<b>699,340</b>	<b>713,762</b>	<b>1,049,709</b>	<b>993,041</b>	<b>1,047,547</b>	<b>1,391,189</b>	<b>1,468,242</b>	<b>945,197</b>	-	-	-	<b>10,317,837</b>	<b>15,130,578</b>	68%
<b>Public Works</b>																
<b>Streets</b>																
Motor Vehicle Highway	202	1,909,790	917,821	1,183,120	644,891	601,766	691,953	627,363	995,343	418,431	-	-	-	7,990,478	11,927,810	67%
Local Road & Street	251	369,450	249,783	313,567	261,492	492,375	265,188	265,191	223,088	496,607	-	-	-	2,936,741	4,829,250	61%
LOIT 2016 Special Distribution	257	-	23,927	-	-	-	-	-	-	-	-	-	-	23,927	209,463	11%
Local Road & Bridge Grant	265	778,207	-	360,033	-	-	-	-	-	1,344,281	-	-	-	2,482,521	3,420,585	73%
MVH Restricted Fund	266	31,279	143,527	81,664	127,160	53,233	408,216	567,769	271,682	297,238	-	-	-	1,981,767	3,512,713	56%
Major Moves	412	6,587	922	-	31,089	-	16,227	1,071	-	20,505	-	-	-	76,401	747,059	10%
Project Rel.eaf	655	45,025	45,026	44,816	44,761	45,155	44,913	44,965	44,990	45,154	-	-	-	404,806	634,287	64%
<b>Sub Total</b>		3,140,338	1,381,008	1,983,200	1,109,393	1,192,528	1,426,497	1,506,358	1,535,104	2,622,215	-	-	-	15,896,641	25,281,167	63%
<b>Solid Waste</b>																
Solid Waste Operations	610	412,061	350,113	736,836	591,302	551,143	673,449	599,451	544,923	505,712	-	-	-	4,964,990	6,789,740	73%
Solid Waste Capital	611	161,823	147,604	-	76,259	128,665	-	161,823	-	354,135	-	-	-	1,030,310	2,198,525	47%
<b>Sub Total</b>		573,884	497,717	736,836	667,561	679,808	673,449	761,274	544,923	859,847	-	-	-	5,995,300	8,988,265	67%
<b>Water Works</b>																
Water Works Operations	620	1,976,533	1,729,387	1,414,873	1,753,794	1,433,385	1,665,555	1,639,312	1,614,323	1,718,946	-	-	-	14,946,109	22,233,330	67%
Water Works Capital	622	128,880	6,134	73,444	42,292	30,128	281,627	155,390	102,613	276,771	-	-	-	1,097,278	6,264,442	18%
Water Works Deposit	624	1,138	360	327	1,899	240	252	1,603	250	462	-	-	-	6,531	17,381	38%
Water Works Sinking (Debt Service)	625	2	36	65	1,068	95	208,188	693	633	291	-	-	-	211,071	1,535,817	14%
Water Works Bond Reserve	626	1,251	392	357	2,074	262	275	1,751	273	504	-	-	-	7,140	20,000	36%
Water Works Oper & Maint Reserve	629	2,624	822	749	4,349	549	577	3,671	573	1,057	-	-	-	14,971	41,884	36%
<b>Sub Total</b>		2,110,429	1,737,131	1,489,816	1,805,476	1,464,659	2,156,474	1,802,419	1,718,665	1,998,031	-	-	-	16,283,099	30,112,854	54%

City of South Bend  
Expenditures by Activity

Period Ending: September 30, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Wastewater/Sewer/Organic Resources</b>																
Sewer Repair Insurance	640	49,434	87,137	53,150	76,879	29,934	83,569	64,070	64,126	38,787	-	-	-	547,086	860,002	64%
Sewer Division	641	638,176	461,187	407,204	1,661,137	384,570	431,588	436,438	438,057	448,073	-	-	-	5,306,429	8,765,680	61%
Concrete Crew	641	40,163	41,072	40,058	43,078	33,127	32,091	47,213	40,506	36,176	-	-	-	353,485	514,138	69%
Wastewater Operations	641	2,594,127	2,461,601	2,623,054	2,624,470	2,414,380	2,819,558	2,495,212	2,410,599	2,638,456	-	-	-	23,081,455	35,487,470	65%
Organic Resources	641	181,923	144,899	89,810	138,436	65,050	72,867	180,541	90,170	66,369	-	-	-	1,030,064	1,517,674	68%
Sewage Works Capital	642	38,486	-	-	332,694	1,071,582	528,119	933,409	1,168,615	484,308	-	-	-	4,557,213	13,278,180	34%
Sewage Works Oper & Maint Reserve	643	5,000	1,566	1,428	8,289	1,047	1,099	6,995	1,092	2,015	-	-	-	28,531	75,112	38%
Sewage Works Sinking (Debt Service)	649	-	-	-	1,850	756,833	-	-	-	1,670,297	-	-	-	2,428,980	23,634,166	10%
Sewage Works Debt Service Reserve	653	-	-	-	-	-	-	-	-	1,749,971	-	-	-	1,749,971	1,749,971	100%
Sewage Works Customer Deposit	654	585	187	183	1,095	142	152	990	159	301	-	-	-	3,794	5,578	68%
<b>Sub Total</b>		<b>3,547,894</b>	<b>3,197,649</b>	<b>3,214,887</b>	<b>4,887,928</b>	<b>4,756,665</b>	<b>3,969,042</b>	<b>4,164,868</b>	<b>4,213,324</b>	<b>7,134,752</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,087,008</b>	<b>85,887,971</b>	<b>46%</b>
<b>Storm Water Fees</b>																
Storm Sewer Fund	667	23,535	42,547	74,799	2,402	10,528	149,669	6,398	3,434	13,536	-	-	-	326,848	1,789,594	18%
<b>Sub Total</b>		<b>23,535</b>	<b>42,547</b>	<b>74,799</b>	<b>2,402</b>	<b>10,528</b>	<b>149,669</b>	<b>6,398</b>	<b>3,434</b>	<b>13,536</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>326,848</b>	<b>1,789,594</b>	<b>18%</b>
<b>Total Public Works</b>		<b>9,396,080</b>	<b>6,856,051</b>	<b>7,499,538</b>	<b>8,472,760</b>	<b>8,104,188</b>	<b>8,375,131</b>	<b>8,241,318</b>	<b>8,015,450</b>	<b>12,628,381</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,588,897</b>	<b>152,059,851</b>	<b>51%</b>
<b>Department of Community Investment</b>																
Studebaker/Oliver Revitalizing Grant	209	9,540	4,200	6,794	21,159	7,805	4,133	-	3,973	2,030	-	-	-	59,633	59,671	100%
Economic Development State Grants	210	-	-	18,003	-	-	18,003	14,216	1,482	1,409	-	-	-	53,113	672,694	8%
DCI Operating	211	257,023	258,754	310,110	355,536	251,364	263,979	263,735	265,041	262,730	-	-	-	2,488,272	4,139,650	60%
DCI Grants	212	164,339	190,486	53,005	177,225	143,633	161,071	239,840	112,255	326,684	-	-	-	1,568,539	9,006,825	17%
Unsafe Building	219	11,653	940	560	910	3,590	14,429	63,814	1,100	990	-	-	-	97,986	113,805	86%
Rental Units Regulation	221	14,919	14,919	14,920	20,781	14,921	15,493	10,220	10,014	10,014	-	-	-	126,200	368,577	34%
Neighborhood Code Enforcement	230	190,533	148,755	149,130	241,049	156,817	146,300	176,008	156,586	144,044	-	-	-	1,509,222	2,723,743	55%
Animal Resource Center	230	46,225	42,467	35,120	41,771	28,595	42,628	18,284	36,273	33,129	-	-	-	324,492	568,212	57%
NEAT Crew	230	68,401	79,080	75,733	92,562	76,424	94,585	77,049	80,861	80,775	-	-	-	725,468	1,033,471	70%
UDAG	410	6,000	-	-	6,000	-	-	6,000	-	-	-	-	-	18,000	24,000	75%
Building Dept Operations	600	145,412	125,164	159,575	140,902	114,362	108,913	130,287	109,968	113,628	-	-	-	1,148,210	1,669,946	69%
Industrial Revolving Fund	754	11,287	199,126	141,967	612,661	3,809	12,762	304,778	1,025,490	11,735	-	-	-	2,323,615	7,488,560	31%
<b>Total Dept of Community Investment</b>		<b>925,331</b>	<b>1,063,891</b>	<b>964,916</b>	<b>1,710,557</b>	<b>801,318</b>	<b>882,294</b>	<b>1,304,231</b>	<b>1,803,043</b>	<b>987,169</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,442,749</b>	<b>27,869,153</b>	<b>37%</b>
<b>Liability Insurance</b>																
Safety & Risk Management	226	2,348	1,915	5,354	1,802	1,832	2,502	2,307	1,802	1,805	-	-	-	21,666	67,374	32%
Business Insurance	226	26,242	-	41,575	4,708	24,632	-	911,010	24,450	107,582	-	-	-	1,140,200	895,000	127%
Liability Insurance	226	43,831	15,444	82,161	16,476	29,573	16,181	72,713	84,055	13,259	-	-	-	373,693	2,515,835	15%
Workers Compensation	226	57,343	99,567	78,221	218,172	44,574	523,884	101,592	68	58,371	-	-	-	1,181,791	1,273,753	93%
Catastrophic Events	226	213	22,840	-	-	1,215	-	-	-	-	-	-	-	24,268	40,321	60%
<b>Total Liability Insurance</b>		<b>129,977</b>	<b>139,766</b>	<b>207,310</b>	<b>241,158</b>	<b>101,827</b>	<b>542,567</b>	<b>1,087,621</b>	<b>110,375</b>	<b>181,017</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,741,617</b>	<b>4,792,282</b>	<b>57%</b>
<b>Central Services</b>																
Equipment Services	222	520,271	494,784	773,734	681,423	530,934	630,522	690,170	699,672	700,745	-	-	-	5,722,254	8,220,259	70%
Print Shop	222	835	835	835	-	-	-	-	-	-	-	-	-	2,504	3,340	75%
Radio Shop	222	19,443	25,577	22,892	21,690	14,077	14,111	14,078	14,529	14,088	-	-	-	160,486	268,992	60%
Building Maintenance	222	15,837	16,627	11,362	18,901	15,670	16,506	16,074	16,702	15,905	-	-	-	143,583	206,275	70%
Facilities Management	222	11,458	11,691	11,938	14,602	11,921	11,477	11,374	11,374	11,599	-	-	-	107,434	157,031	68%
Central Services Capital	224	-	7,500	72,763	4,245	-	16,396	-	-	3,598	-	-	-	104,502	128,212	82%
<b>Total Central Services</b>		<b>567,844</b>	<b>557,014</b>	<b>893,523</b>	<b>740,861</b>	<b>572,602</b>	<b>689,012</b>	<b>731,697</b>	<b>742,278</b>	<b>745,934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,240,764</b>	<b>8,984,109</b>	<b>69%</b>

City of South Bend  
Expenditures by Activity

Period Ending: September 30, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Capital &amp; Debt Service Funds</b>																
2017 Park Bond Debt Service	312	580,058	-	-	-	-	-	609,133	-	-	-	-	-	1,189,190	1,189,193	100%
2018 Fire Station #9 Debt Service	350	175,941	-	-	-	-	-	169,366	-	-	-	-	-	345,306	345,307	100%
Local Income Tax - Certified Shares	404	1,098,936	1,245,315	755,069	680,226	576,414	659,035	987,641	711,610	887,142	-	-	-	7,601,388	16,884,396	45%
Cumulative Capital Development	406	28,103	26,958	-	48,541	107,261	-	28,103	-	-	-	-	-	238,966	397,118	60%
Cumulative Capital Improvement	407	21,850	21,845	21,845	21,845	21,845	21,845	21,845	21,845	21,845	-	-	-	196,610	262,145	75%
Local Income Tax - Economic Develop.	408	695,459	225,194	603,839	607,183	550,648	629,882	1,060,540	514,959	847,508	-	-	-	5,735,211	17,233,750	33%
2018 Fire Station #9 Bond Capital	451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2021 Infrastructure Bond Capital	455	-	-	-	-	141,172	4,800	657,679	649,900	263,114	-	-	-	1,716,664	8,601,026	20%
2017 Park Bond Capital	471	66,580	6,346	285,005	110,416	305,936	14,716	164,495	336,513	168,596	-	-	-	1,458,602	5,459,738	27%
Equipment / Vehicle Leasing	750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
Redevelopment Authority Debt Service	752	-	1,231,478	-	-	364,950	-	-	1,231,478	1,200	-	-	-	2,829,106	2,858,669	99%
South Bend Building Corporation	755	-	1,445,278	647,198	-	8,860,022	-	-	1,078,392	-	-	-	-	12,030,890	12,035,889	100%
2015 Smart Streets Bond Debt Service	756	-	854,234	-	1,650	-	-	-	856,584	-	-	-	-	1,712,469	1,712,819	100%
2015 Park Bond Debt Service	757	-	185,516	-	-	-	-	-	188,866	-	-	-	-	374,381	374,382	100%
2017 Eddy St. Commons Bond Capital	759	-	-	-	-	-	-	-	-	-	-	-	-	-	25,681	0%
2017 Eddy St. Commons Bond Debt	760	-	744,500	-	-	-	-	-	966,375	-	-	-	-	1,710,875	1,710,875	100%
<b>Total Capital &amp; Debt Service</b>		<b>2,666,927</b>	<b>5,986,664</b>	<b>2,312,956</b>	<b>1,469,860</b>	<b>10,928,247</b>	<b>1,330,278</b>	<b>3,698,800</b>	<b>6,556,521</b>	<b>2,189,404</b>	-	-	-	<b>37,139,658</b>	<b>69,090,989</b>	<b>54%</b>
<b>Other</b>																
<b>Internal Service Funds</b>																
IT / Innovation /311 Call Center	279	677,216	1,001,326	799,348	534,652	726,769	477,229	746,753	790,485	795,911	-	-	-	6,549,688	11,078,601	59%
Self-Funded Employee Benefits	711	837,113	1,677,279	1,811,791	1,337,862	1,093,830	1,093,585	1,242,082	1,140,288	1,660,650	-	-	-	11,894,481	18,740,402	63%
Unemployment Compensation	713	13,632	5,737	44	2,648	8,524	6,475	11,295	12,295	-	-	-	-	60,650	55,000	110%
Parental Leave	714	7,250	10,936	19,229	8,544	10,979	12,883	11,837	29,546	19,442	-	-	-	130,645	253,846	51%
<b>Sub Total</b>		<b>1,535,210</b>	<b>2,695,278</b>	<b>2,630,412</b>	<b>1,883,706</b>	<b>1,840,102</b>	<b>1,590,172</b>	<b>2,011,967</b>	<b>1,972,614</b>	<b>2,476,003</b>	-	-	-	<b>18,635,464</b>	<b>30,127,849</b>	<b>62%</b>
<b>Miscellaneous</b>																
Gift, Donation, Bequest	217	36,953	21,348	24,447	57,325	33,001	72,484	39,962	60,681	21,457	-	-	-	367,657	861,593	43%
Loss Recovery	227	69,630	-	-	-	-	-	-	-	-	-	-	-	69,630	69,630	100%
Human Rights Federal Grants	258	45,493	12,773	19,048	21,549	17,379	14,704	14,701	15,161	15,051	-	-	-	175,859	282,833	62%
American Rescue Plan	263	-	-	1,361	16,207	27,590	13,711	22,879	-	(81,748)	-	-	-	-	1,500,000	0%
COVID-19 Response	264	505,696	216,130	253,683	217,574	162,330	1,126,358	109,501	81,757	275,335	-	-	-	2,948,363	4,175,548	71%
<b>Sub Total</b>		<b>657,771</b>	<b>250,251</b>	<b>298,538</b>	<b>312,654</b>	<b>240,300</b>	<b>1,227,258</b>	<b>187,043</b>	<b>157,599</b>	<b>230,095</b>	-	-	-	<b>3,561,509</b>	<b>6,889,604</b>	<b>52%</b>
<b>Fiduciary Funds</b>																
Fire Pension	701	346,209	344,372	345,182	339,276	354,500	339,126	341,915	341,914	340,353	-	-	-	3,092,846	4,496,259	69%
Police Pension	702	515,145	521,956	499,533	496,414	493,810	491,541	494,872	487,371	487,349	-	-	-	4,487,990	6,057,740	74%
<b>Sub Total</b>		<b>861,354</b>	<b>866,328</b>	<b>844,715</b>	<b>835,690</b>	<b>848,310</b>	<b>830,667</b>	<b>836,787</b>	<b>829,284</b>	<b>827,702</b>	-	-	-	<b>7,580,837</b>	<b>10,553,999</b>	<b>72%</b>
<b>Total Other</b>		<b>3,054,335</b>	<b>3,811,857</b>	<b>3,773,665</b>	<b>3,032,050</b>	<b>2,928,712</b>	<b>3,648,096</b>	<b>3,035,797</b>	<b>2,959,497</b>	<b>3,533,800</b>	-	-	-	<b>29,777,810</b>	<b>47,571,453</b>	<b>63%</b>
<b>Total Civil City</b>		<b>26,180,730</b>	<b>25,693,807</b>	<b>23,544,251</b>	<b>26,049,794</b>	<b>31,204,293</b>	<b>23,640,929</b>	<b>26,528,425</b>	<b>28,473,398</b>	<b>29,724,873</b>	-	-	-	<b>241,040,500</b>	<b>431,193,639</b>	<b>56%</b>

City of South Bend  
Expenditures by Activity

Period Ending: September 30, 2021

Division	Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total	Amended Budget	% of Budget
<b>Redevelopment Commission Controlled Funds</b>																
<b>Tax Increment Financing Funds</b>																
TIF River West Development Area	324	4,666,480	137,511	1,797,876	455,153	127,309	475,857	4,428,102	494,672	371,688	-	-	-	12,954,648	28,528,104	45%
TIF West Washington	422	-	518	-	1,600	-	20,266	-	-	-	-	-	-	22,383	358,843	6%
TIF River East Development Area	429	68,946	77,104	690	395,845	2,229	43,426	613	132,313	629,296	-	-	-	1,350,461	6,884,413	20%
TIF Southside Development #1	430	174,680	47,514	111,784	51,365	227,102	94,139	22,129	46,600	44,842	-	-	-	820,154	6,643,516	12%
TIF Douglas Road	435	-	1,368	-	3,808	-	-	9,625	-	91,370	-	-	-	106,170	181,653	58%
TIF River East Residential Area	436	1,981,000	246,664	205,104	673,180	-	-	2,199,375	260,014	1,500	-	-	-	5,566,837	5,597,031	99%
<b>Sub Total</b>		6,891,106	510,679	2,115,453	1,580,950	356,640	633,688	6,659,843	933,599	1,138,696	-	-	-	20,820,653	48,193,560	43%
<b>Redevelopment Funds</b>																
Redevelopment General	433	23,995	302,724	150,846	13,950	67,660	27,130	6,700	2,800	78,194	-	-	-	673,999	1,113,297	61%
Certified Technology Park	439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
2018 TIF Park Bond Capital	452	30,228	-	22,800	7,637	-	-	71,513	75	6,015	-	-	-	138,268	2,578,007	5%
Airport Urban Enterprise Zone	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA
<b>Sub Total</b>		54,223	302,724	173,646	21,587	67,660	27,130	78,213	2,875	84,209	-	-	-	812,267	3,691,303	22%
<b>Debt Service Funds</b>																
Airport 2003 Debt Reserve	315	937	294	268	1,554	196	206	1,311	205	378	-	-	-	5,348	40,000	13%
SBCDA 2003 Debt Reserve	328	1,567	491	447	2,598	328	344	2,192	342	631	-	-	-	8,941	50,000	18%
2019 South Shore Double Tracking Res.	352	-	512,875	-	-	-	-	-	514,875	-	-	-	-	1,027,750	1,027,750	100%
2020 TIF Library Bond Debt Reserve	353	-	-	-	-	-	-	11	-	-	-	-	-	11	-	NA
<b>Sub Total</b>		2,504	513,659	715	4,151	524	551	3,514	515,422	1,009	-	-	-	1,042,050	1,117,750	93%
<b>Total Redevelopment Funds</b>		<b>6,947,833</b>	<b>1,327,062</b>	<b>2,289,814</b>	<b>1,606,689</b>	<b>424,824</b>	<b>661,369</b>	<b>6,741,571</b>	<b>1,451,895</b>	<b>1,223,913</b>	-	-	-	<b>22,674,970</b>	<b>53,002,613</b>	<b>43%</b>
<b>Total Expenditures</b>		<b>33,128,564</b>	<b>27,020,869</b>	<b>25,834,065</b>	<b>27,656,483</b>	<b>31,629,117</b>	<b>24,302,298</b>	<b>33,269,996</b>	<b>29,925,293</b>	<b>30,948,786</b>	-	-	-	<b>263,715,470</b>	<b>484,196,252</b>	<b>54%</b>

City of South Bend  
Outstanding Debt

Fiscal Year 2021

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

City of South Bend  
Outstanding Debt

Fiscal Year 2021

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 1/1/21	2021 Additions	2021 Principal	2021 Interest	Debt at 12/31/21	2021 Total Debt Payments
<b>Civil City Debt</b>													
<b>Capital Leases continued</b>													
209	2020 Vehicle/Equip Lease #1	2020	N/A	2025	Various	Biannual	6,156,108	6,156,108	-	1,209,127	58,706	4,946,981	1,267,832
211	2020 Canon Copier Lease 8	2020	N/A	2023	279	Monthly	5,625	5,301	-	1,989	171	3,312	2,160
213	2021 Canon Copier Lease 9	2021	N/A	2023	279	Monthly	2,566	-	2,566	720	126	1,845	846
214	2021 Network Solutions Cisco Infrastructure Lease	2021	N/A	2025	279	Annual	900,000	-	900,928	218,757	1,658	682,171	220,415
216	2021 Dell Computer Equipment Lease 7	2021	N/A	2025	279	Annual	529,046	-	529,046	113,957	-	415,089	113,957
217	2021 Dell Computer Equipment Lease 8	2021	N/A	2024	279	Annual	214,222	-	214,222	56,672	-	157,550	56,672
218	2021 Vehicle/Equip Lease #1	2021	N/A	2026	Various	Biannual	3,691,270	-	3,691,270	-	-	3,691,270	-
<b>Total City Capital Lease Debt</b>							37,374,143	15,950,711	5,338,032	6,722,253	290,650	14,566,490	7,012,903
<b>Bonds</b>													
25	2012 Water Works Refunding Revenue Bonds	2002	2012	2023	625	Biannual	5,975,000	835,000	-	410,000	16,700	425,000	426,700
36	2010 Bldg Corp Lease Rental Rev Refunding Bonds	2001	2010	2021	755	Biannual	9,250,000	330,000	-	330,000	6,600	-	336,600
39	2012 Bldg Corp Mortgage Refunding Bonds (Fire/Police Bldgs)	2003	2012	2023	755	Biannual	21,335,000	3,670,000	-	1,420,000	146,750	2,250,000	1,566,750
69	2009 Water Works Revenue Bonds, Series B	2009	2019	2030	625	Biannual	2,814,257	2,814,257	-	-	161,117	2,814,257	161,117
80	2020 Sewage Works Revenue Bonds Refunding 2010	2010	2020	2030	649	Biannual	4,830,000	4,680,000	-	390,000	187,200	4,290,000	577,200
93	2011 Sewage Works Revenue Bonds	2011	2021	2021	649	Biannual	21,500,000	13,560,000	-	13,560,000	537,375	-	-
99	2012 Water Works Revenue Bonds	2012	N/A	2033	625	Biannual	8,300,000	5,465,000	-	385,000	176,861	5,080,000	561,861
101	2012 Sewage Works Revenue Bonds	2012	N/A	2032	649	Biannual	25,000,000	16,540,000	-	1,150,000	399,680	15,390,000	1,549,680
105	2013A Sewage Works Refunding Revenue Bonds	2013	N/A	2024	649	Biannual	14,765,000	2,785,000	-	675,000	54,029	2,110,000	729,029
116	2013 Bldg Corp Mortgage Bonds (Fire St #5 & Training Tower)	2013	N/A	2033	755	Biannual	5,580,000	4,220,000	-	250,000	149,355	3,970,000	399,355
133	2014 St. Joseph County PSAP Revenue Bonds	2014	N/A	2034	408	Monthly	2,657,697	1,878,241	-	139,344	59,927	1,738,897	199,271
141	2015 Redev Authority Lease Rental Revenue Bonds (Parks)	2015	N/A	2035	757	Biannual	5,605,000	4,535,000	-	225,000	149,381	4,310,000	374,381
145	2015 Sewage Works Refunding Bonds	2015	N/A	2025	649	Biannual	27,440,000	14,495,000	-	2,775,000	289,900	11,720,000	3,064,900
156	2016 Waterworks Refunding Bonds	2016	N/A	2027	625	Biannual	3,300,000	1,775,000	-	275,000	53,250	1,500,000	328,250
163	2017 Taxable Econ. Develop. Revenue Bonds (Eddy St Phase II)	2017	N/A	2037	760	Biannual	25,000,000	24,780,000	-	475,000	1,235,875	24,305,000	1,710,875
165	2017 Park District Bonds, Series 2017A-K	2017	N/A	2033	312	Biannual	14,075,000	12,170,000	-	825,000	364,190	11,345,000	1,189,190
168	2018 General Obligation Bonds (Fire St #9 & Training Classroom)	2018	N/A	2038	287	Biannual	5,045,000	4,605,000	-	205,000	140,306	4,400,000	345,306
175	2018 Econ. Develop. Revenue Bonds (Potawatomi Zoo)	2018	N/A	2034	408	Biannual	3,440,000	3,175,000	-	175,000	149,100	3,000,000	324,100
215	2021 EDIT Infrastructure Bonds	2021	N/A	2036	755	Biannual	7,610,000	-	7,610,000	150,000	70,964	7,460,000	220,964
219	2021 Sewage Works Refunding Revenue Bonds (Ref 2009 & 2011)	2021	N/A	2031	649	Biannual	12,450,000	-	12,450,000	1,150,020	71,923	12,335,000	186,923
<b>Total City Bond Debt</b>							225,971,953	122,312,498	20,060,000	24,964,364	4,420,483	118,443,154	14,252,452
<b>Interfund Loan</b>													
82	2010 Interfund Loan from Fund 404 to UDAG Fund 410	2010	N/A	2026	410	Biannual	2,700,000	380,253	-	24,000	-	356,253	24,000
84	2013 Major Moves-Triangle Development Interfund Loan	2011	2013	2029	436	Biannual	1,558,050	938,982	-	102,623	18,269	836,359	120,892
85	2013 Major Moves-Eddy Street Commons Interfund Loan	2011	2013	2026	436	Biannual	3,942,529	1,040,537	-	324,414	48,022	716,123	372,436
212	2020 Interfund Loan from Fund 641 to Fund 610	2020	N/A	2021	610	One-time	250,000	250,000	-	250,000	-	-	250,000
<b>Total City Interfund Loan Debt</b>							8,450,579	2,609,773	-	701,037	66,291	1,908,735	767,328
<b>Loan Payable</b>													
68	2009 Water Works Improvements - State Revolving Fund	2009	N/A	2030	625	Biannual	427,400	244,589	-	23,877	8,243	220,712	32,120
70	2009 Sewage Works Improvements - State Revolving Fund	2009	2021	2021	649	Biannual	3,297,000	1,571,844	-	1,571,844	44,168	-	-
139	2015 Century Center Energy QECB Conservation Bond	2015	N/A	2031	672	Biannual	4,167,897	3,370,300	-	291,274	115,437	3,079,026	406,711
<b>Total City Loan Payable Debt</b>							7,892,297	5,186,733	-	1,886,995	167,848	3,299,738	438,831
<b>Total Civil City Debt</b>							279,688,972	146,059,714	25,398,032	34,274,649	4,945,272	138,218,117	22,471,514

City of South Bend  
Outstanding Debt

Fiscal Year 2021

Debt Sched.	Debt Instrument	Year of Issue	Year of Refinance	Year of Maturity	Fund No.	Pmts	Amount Issued	Debt at 1/1/21	2021 Additions	2021 Principal	2021 Interest	Debt at 12/31/21	2021 Total Debt Payments
<b>Redevelopment Commission Debt</b>													
<b>Capital Leases</b>													
13	2006 Main/Colfax Garage - Transpo Lease (Parking Garage Purch)	2006	N/A	2025	324	Biannual	2,510,278	875,207	-	158,193	41,807	717,014	200,000
<b>Total Redevelopment Capital Lease Debt</b>							2,510,278	875,207	-	158,193	41,807	717,014	200,000
<b>Loans Payable</b>													
3	2001 Indiana Develop. Finance Authority (Bosch) - Nonforgivable	2001	N/A	2021	210	Qtrly	1,040,000	35,604	-	35,604	401	-	36,005
<b>Total Redevelopment Loan Payable Debt</b>							1,040,000	35,604	-	35,604	401	-	36,005
<b>Revenue Bonds</b>													
5	2011A Indiana Bond Bank Special Program Bonds (TIF A)	2003	2011	2024	324	Biannual	19,795,000	6,855,000	-	1,590,000	328,640	5,265,000	1,918,640
6	2011A Indiana Bond Bank Special Program Bonds (TIF B)	2003	2011	2024	324	Biannual	14,420,000	3,905,000	-	905,000	187,266	3,000,000	1,092,266
12	2014 Redev District Special Taxing District Refunding Bonds	2002	2014	2022	324	Biannual	6,620,000	470,000	-	470,000	14,100	-	484,100
54	2015 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2015	2027	436	Biannual	36,000,000	24,530,000	-	1,515,000	947,956	23,015,000	2,462,956
62	2013 Redev Authority Lease Rental Revenue Refunding Bonds	2008	2013	2026	324	Biannual	4,655,000	1,920,000	-	335,000	55,713	1,585,000	390,713
135	2015 Redev Authority Lease Rental Revenue Bonds (Smart Streets)	2015	N/A	2037	324	Biannual	25,000,000	21,630,000	-	1,030,000	680,819	20,600,000	1,710,819
169	2018 Redev District Revenue Bonds (Parks Improvements)	2018	N/A	2033	324	Biannual	11,995,000	10,255,000	-	685,000	302,550	9,570,000	987,550
200	2019 South Shore Double Tracking Bonds	2019	N/A	2030	324	Biannual	7,985,000	7,715,000	-	650,000	377,750	7,065,000	1,027,750
210	2020 TIF Library Bonds	2020	N/A	2037	324	Biannual	4,225,000	4,225,000	-	75,000	83,352	4,150,000	158,352
<b>Total Redevelopment Revenue Bond Debt</b>							130,695,000	81,505,000	-	7,255,000	2,978,146	74,250,000	10,233,146
<b>Total Redevelopment Commission Debt</b>							134,245,278	82,415,811	-	7,448,797	3,020,354	74,967,014	10,469,151
<b>Total Debt</b>							413,934,250	228,475,526	25,398,032	41,723,447	7,965,625	213,185,131	32,940,665



City of South Bend  
Staffing Headcount

September 30, 2021

**Full-Time Staffing Summary by Fund**

**101 - General Fund**

	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mayor's Office	8	7	7	7	8	8	8	8	7	8	-	-	-
Community Initiatives	4	4	4	4	4	4	4	4	4	4	-	-	-
Community Police Review Board	1	-	-	-	-	-	1	1	-	-	-	-	-
City Clerk	5	5	5	4	4	4	4	5	5	5	-	-	-
Common Council	9	9	9	9	9	9	9	9	9	9	-	-	-
Controller's Office	22	21	19	20	20	20	20	19	19	19	-	-	-
Human Resources	7	6	6	5	5	6	6	6	6	6	-	-	-
Diversity & Inclusion	3	3	3	3	3	3	3	3	3	3	-	-	-
Human Rights	4	3	3	2	2	2	3	3	3	3	-	-	-
Legal Department	12	12	12	11	9	10	9	9	9	11	-	-	-
Engineering	24	24	23	24	24	23	23	23	24	24	-	-	-
Office of Sustainability	1	-	-	-	-	-	1	1	1	1	-	-	-
AmeriCorps Grant Program	2	1	1	1	1	1	1	1	1	1	-	-	-
Police Department	227	223	221	222	214	216	215	212	216	216	-	-	-
Police Crime Lab	7	6	6	6	6	6	6	6	6	6	-	-	-
Fire Department	216	212	212	221	212	209	208	206	206	205	-	-	-
EMS	4	4	4	4	4	4	4	4	4	4	-	-	-
Morris Performing Arts Center	10	8	9	9	9	9	9	9	9	9	-	-	-
	<b>566</b>	<b>548</b>	<b>544</b>	<b>552</b>	<b>534</b>	<b>534</b>	<b>534</b>	<b>529</b>	<b>532</b>	<b>534</b>	-	-	-

**201 - Parks & Recreation**

Administration	6	5	5	5	6	6	6	6	6	6	-	-	-
Maintenance	47	48	49	49	48	47	47	46	46	45	-	-	-
Golf Courses	8	8	8	7	7	7	8	8	8	8	-	-	-
Recreation	18	19	19	19	18	18	18	18	18	18	-	-	-
Marketing & Events	8	8	7	7	8	8	8	8	8	8	-	-	-
	<b>87</b>	<b>88</b>	<b>88</b>	<b>87</b>	<b>87</b>	<b>86</b>	<b>87</b>	<b>86</b>	<b>86</b>	<b>85</b>	-	-	-

**202/266 - Motor Vehicle Highway**

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

**211 - Department of Community Investment**

Community Investment	29	27	27	27	26	27	26	27	27	26	-	-	-
Historic Preservation	2	2	2	2	1	1	1	1	1	1	-	-	-
	<b>31</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>27</b>	<b>28</b>	<b>27</b>	<b>28</b>	<b>28</b>	<b>27</b>	-	-	-

City of South Bend  
Staffing Headcount

September 30, 2021

**Full-Time Staffing Summary by Fund**

**221 - Rental Units Regulation**

Rental Unit Inspection

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

**222 - Central Services**

Equipment Services  
Radio Shop  
Building Maintenance  
Facilities Management

31	26	27	26	26	26	26	27	27	27	-	-	-
3	3	3	2	2	2	2	2	2	2	-	-	-
3	2	2	3	3	3	3	3	3	3	-	-	-
1	1	1	1	1	1	1	1	1	1	-	-	-
<b>38</b>	<b>32</b>	<b>33</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>33</b>	<b>33</b>	<b>33</b>	-	-	-

**230 - Code Enforcement Fund**

Neighborhood Code Enforce.  
NEAT Crew  
Animal Resource Center

17	18	17	17	17	17	17	16	16	16	-	-	-
4	4	4	4	4	4	4	4	4	4	-	-	-
9	9	9	9	9	9	9	9	9	9	-	-	-
<b>30</b>	<b>31</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>29</b>	<b>29</b>	<b>29</b>	-	-	-

**249 - Public Safety LOIT**

Police Department  
Fire Department

49	41	41	41	49	49	49	49	49	49	-	-	-
49	41	41	41	49	49	49	49	49	49	-	-	-
<b>98</b>	<b>82</b>	<b>82</b>	<b>82</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>	-	-	-

**258 - Human Rights Federal Grants**

EEOC  
HUD

1	1	1	1	1	1	1	1	1	1	-	-	-
1	1	1	1	1	1	1	1	1	1	-	-	-
<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	-	-	-

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

311 Call Center  
Innovation & Technology

7	7	7	7	7	7	7	7	7	7	-	-	-
23	22	22	22	22	21	20	21	22	22	-	-	-
<b>30</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>28</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>29</b>	-	-	-

**600 - Consolidated Building Fund**

Building Department

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

Solid Waste

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

Water Works

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

Full-Time Staffing Summary by Fund

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

Sewer Repair

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

Sewers

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

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

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

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

Century Center

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

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

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

Mayor's Office

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

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

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

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

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

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

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

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

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

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

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

Engineering

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

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

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

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

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

68	61	61	63	62	60	57	59	60	60	-	-	-
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266	256	254	254	252	251	249	251	255	247	-	-	-
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**Full-Time Staffing Summary by Activity**

**Public Safety**

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

**Venues, Parks & Arts**

Parks & Recreation	87	88	88	87	87	86	87	86	86	85	-	-	-
Morris Performing Arts Center	10	8	9	9	9	9	9	9	9	9	-	-	-
Century Center	7	5	5	5	5	5	5	5	5	5	-	-	-
	<b>104</b>	<b>101</b>	<b>102</b>	<b>101</b>	<b>101</b>	<b>100</b>	<b>101</b>	<b>100</b>	<b>100</b>	<b>99</b>	-	-	-

**Department of Community Investment**

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

**Department of Innovation & Technology**

	<b>30</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>28</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>29</b>	-	-	-
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**Total Full-Time Employees by Activity**

	<b>1,151</b>	<b>1,095</b>	<b>1,090</b>	<b>1,095</b>	<b>1,089</b>	<b>1,088</b>	<b>1,083</b>	<b>1,082</b>	<b>1,089</b>	<b>1,082</b>	-	-	-
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**Part-Time Staffing Summary by Fund**

**101 - General Fund**

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

City of South Bend  
Staffing Headcount

September 30, 2021

**Part-Time Staffing Summary by Fund**

**201 - Parks & Recreation**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Maintenance	17	18	21	19	20	21	19	19	18	-	-	-
Golf Courses	40	40	51	51	57	56	57	57	57	-	-	-
Recreation	23	23	24	24	24	26	26	26	25	-	-	-
Marketing & Events	-	-	1	1	1	1	1	1	1	-	-	-
	<b>80</b>	<b>81</b>	<b>97</b>	<b>95</b>	<b>102</b>	<b>104</b>	<b>103</b>	<b>103</b>	<b>101</b>	-	-	-

**202 - Motor Vehicle Highway**

Streets/Traffic & Lighting	<b>3</b>	<b>2</b>	<b>5</b>	<b>4</b>	<b>3</b>	<b>5</b>	<b>3</b>	<b>3</b>	<b>3</b>	-	-	-
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**211 - Department of Community Investment**

Historic Preservation	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	-	-	-
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**222 - Central Services**

Equipment Services	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	-	-	-
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**230 - Code Enforcement Fund**

Neighborhood Code Enforce.	1	1	1	1	1	1	1	1	1	-	-	-
Animal Resource Center	1	1	1	1	2	2	2	1	1	-	-	-
	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	-	-	-

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

311 Call Center	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	-	-	-
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**620 - Water Works**

Water Works	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	-	-	<b>1</b>	<b>1</b>	-	-	-
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**641 - Sewage Works**

Sewers	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	-	-	-
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**670 - Century Center**

Century Center	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	-	-	-
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<b>Total Part-Time Employees by Fund</b>	<b>124</b>	<b>125</b>	<b>146</b>	<b>143</b>	<b>148</b>	<b>151</b>	<b>147</b>	<b>149</b>	<b>147</b>	-	-	-
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City of South Bend  
Staffing Headcount

September 30, 2021

Paid Temporary, Seasonal, and Intern Staffing

**101 - General Fund**

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

**201 - Parks & Recreation**

Maintenance	9	8	8	15	21	25	27	27	25	-	-	-
Golf Courses	9	9	9	10	10	12	12	12	12	-	-	-
Recreation	59	59	31	33	100	128	128	91	60	-	-	-
Marketing & Events	-	-	-	-	-	-	7	-	-	-	-	-
	<b>77</b>	<b>76</b>	<b>48</b>	<b>58</b>	<b>131</b>	<b>165</b>	<b>174</b>	<b>130</b>	<b>97</b>	<b>-</b>	<b>-</b>	<b>-</b>

**202 - Motor Vehicle Highway**

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

**230 - Code Enforcement Fund**

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

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

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

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

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

September 30, 2021

Paid Temporary, Seasonal, and Intern Staffing

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
641 - Sewage Works												
Sewers	3	3	7	7	9	8	8	6	5	-	-	-
Wastewater	-	-	1	1	-	1	1	1	1	-	-	-
	<b>3</b>	<b>3</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>7</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Paid Temporary, Seasonal, and Intern Staff</b>	<b>106</b>	<b>105</b>	<b>88</b>	<b>102</b>	<b>186</b>	<b>249</b>	<b>255</b>	<b>197</b>	<b>162</b>	<b>-</b>	<b>-</b>	<b>-</b>
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Staffing Summary	Budget Full-Time	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full-Time Staff	1,151	1,095	1,090	1,095	1,089	1,088	1,083	1,082	1,089	1,082	-	-	-
Part-Time Staff		124	125	146	143	148	151	147	149	147	-	-	-
Temporary / Seasonal		106	105	88	102	186	249	255	197	162	-	-	-
<b>City Total</b>	<b>1,151</b>	<b>1,325</b>	<b>1,320</b>	<b>1,329</b>	<b>1,334</b>	<b>1,422</b>	<b>1,483</b>	<b>1,484</b>	<b>1,435</b>	<b>1,391</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Fund Name		General Fund					Fund Number		101	
Fund Type		General Fund					Control		City Funds	
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Revenue</b>										
Property Taxes	42,705,987	40,660,123	39,300,913	39,300,913	24,251,281		24,251,281	15,049,632	62%	
Intergov./ Shared Revenues	4,750,922	4,837,992	3,943,752	4,042,131	2,236,606		2,236,606	1,805,525	55%	
Intergov./ Grants	419,724	191,097	177,238	838,680	921,300		921,300	(82,620)	110%	
Licenses & Permits	283,282	281,230	265,025	266,391	218,673		218,673	47,718	82%	
Charges for Services	1,626,516	4,468,596	4,713,599	4,838,999	3,947,464		3,947,464	891,535	82%	
Fines, Forfeitures, and Fees	24,068	5,298	8,525	9,075	5,735		5,735	3,340	63%	
Interest Earnings	907,722	309,268	548,936	548,936	257,483		257,483	291,453	47%	
Donations	1,534,957	1,357,432	1,452,800	1,452,800	1,769,377		1,769,377	(316,577)	122%	
Other Income	1,602,843	1,706,245	1,459,420	1,392,630	853,080		853,080	539,550	61%	
Interfund Allocation Reimb	7,460,048	8,563,135	9,896,054	9,896,054	7,422,035		7,422,035	2,474,019	75%	
Interfund Transfers In	135,000	6,283,500	2,827,215	2,827,215	2,197,078		2,197,078	630,137	78%	
PILOT	6,340,990	6,221,791	6,154,321	6,154,321	4,615,741		4,615,741	1,538,580	75%	
<b>Total Revenue</b>	<b>67,792,059</b>	<b>74,885,707</b>	<b>70,747,798</b>	<b>71,568,145</b>	<b>48,695,852</b>		<b>48,695,852</b>	<b>22,872,292</b>	<b>68%</b>	
<b>Expenditures by Subdivisions</b>										
Mayor	864,336	1,037,853	1,005,985	1,006,485	698,333	4,715	703,048	303,437	70%	
Community Initiatives	-	300,312	940,881	1,290,881	711,445	125,000	836,445	454,436	65%	
Community Police Review Office	-	-	-	123,530	27,206	-	27,206	96,324	22%	
City Clerk	498,306	512,958	665,083	668,839	449,974	2,713	452,687	216,152	68%	
Common Council	536,158	483,761	693,909	737,921	417,655	43,412	461,068	276,853	62%	
General City	43,000	44,841	43,000	8,343,000	1,543,055	-	1,543,055	6,799,945	18%	
Finance	2,469,719	2,217,244	2,277,123	2,307,928	1,564,576	35,891	1,600,467	707,461	69%	
Human Resources	-	597,913	734,444	735,944	474,118	13	474,131	261,813	64%	
Diversity & Inclusion	-	254,986	568,390	700,014	342,178	50,912	393,090	306,924	56%	
Human Rights General	257,243	267,591	438,592	438,995	207,801	13,309	221,110	217,884	50%	
Legal Dept	1,177,385	1,299,029	1,557,916	1,559,166	1,024,956	16,241	1,041,197	517,969	67%	
Police General	30,011,366	27,639,992	30,551,690	30,712,105	21,727,564	228,369	21,955,933	8,756,172	71%	
Crime Lab	-	552,838	797,312	798,425	473,900	630	474,530	323,895	59%	
Fire General	21,716,141	26,056,166	26,468,401	26,615,821	19,063,466	251,996	19,315,461	7,300,360	73%	
EMS	-	592,302	810,101	816,358	498,751	25,718	524,469	291,889	64%	
Fire Training Center	-	30,175	148,000	85,000	16,053	10,803	26,856	58,144	32%	
Morris PAC	1,091,053	1,003,966	1,360,920	1,388,573	801,708	42,367	844,075	544,498	61%	
Palais Royale	358,410	221,414	218,047	225,756	116,652	16,775	133,427	92,329	59%	
Engineering	2,724,221	2,879,656	3,303,257	3,516,584	2,231,120	206,693	2,437,812	1,078,772	69%	
Sustainability	171,719	234,165	199,146	226,136	48,995	50,000	98,995	127,141	44%	
AmeriCorps	357,600	307,799	417,483	431,824	199,063	11,405	210,468	221,355	49%	
<b>Total Expenditures</b>	<b>62,276,656</b>	<b>66,534,960</b>	<b>73,199,680</b>	<b>82,729,285</b>	<b>52,638,571</b>	<b>1,136,961</b>	<b>53,775,532</b>	<b>28,953,753</b>	<b>65%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	36,055,875	38,858,879	40,770,894	40,918,374	28,542,469	-	28,542,469	12,375,905	70%	
Fringe Benefits	11,145,074	13,303,099	13,912,565	13,830,875	9,987,117	1,035	9,988,152	3,842,723	72%	
<b>Total Personnel</b>	<b>47,200,949</b>	<b>52,161,978</b>	<b>54,683,459</b>	<b>54,749,249</b>	<b>38,529,586</b>	<b>1,035</b>	<b>38,530,621</b>	<b>16,218,628</b>	<b>70%</b>	
<b>Supplies</b>	<b>1,609,558</b>	<b>1,720,163</b>	<b>2,292,821</b>	<b>2,458,493</b>	<b>1,471,215</b>	<b>183,714</b>	<b>1,654,929</b>	<b>803,564</b>	<b>67%</b>	
<b>Services &amp; Charges</b>										
Professional Services	1,380,819	1,755,294	2,045,289	2,599,745	999,421	625,529	1,624,949	974,796	63%	
Printing & Advertising	134,261	83,792	220,773	211,013	65,314	19,559	84,873	126,140	40%	
Utilities	689,427	663,087	778,508	778,508	513,156	-	513,156	265,352	66%	
Education & Training	91,606	152,685	241,484	227,285	105,426	60,584	166,010	61,275	73%	
Travel	87,683	17,787	92,168	59,181	11,641	4,040	15,680	43,501	26%	
Repairs & Maintenance	2,110,509	2,191,066	2,460,404	2,513,196	1,464,378	126,221	1,590,599	922,597	63%	
Debt Service Principal	151,720	149,934	149,565	149,565	145,798	-	145,798	3,767	97%	
Debt Service Interest & Fees	6,245	3,937	2,240	2,240	1,667	-	1,667	573	74%	
Grants & Subsidies	46,026	48,635	325,000	775,000	385,243	900	386,143	388,857	50%	
Other Services & Charges	394,145	500,043	587,849	1,135,691	455,642	65,379	521,021	614,670	46%	
<b>Total Services &amp; Charges</b>	<b>5,092,440</b>	<b>5,566,260</b>	<b>6,903,280</b>	<b>8,451,423</b>	<b>4,147,685</b>	<b>902,211</b>	<b>5,049,896</b>	<b>3,401,528</b>	<b>60%</b>	
<b>Operating Expenditures</b>	<b>53,902,948</b>	<b>59,448,401</b>	<b>63,879,560</b>	<b>65,659,165</b>	<b>44,148,485</b>	<b>1,086,961</b>	<b>45,235,446</b>	<b>20,423,720</b>	<b>69%</b>	
<b>Capital</b>	<b>125,115</b>	<b>-</b>	<b>-</b>	<b>2,750,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>2,700,000</b>	<b>2%</b>	
<b>Interfund</b>										
Interfund Allocations	7,614,119	6,910,980	9,320,120	9,320,120	6,990,086	-	6,990,086	2,330,034	75%	
Interfund Transfers Out	634,475	175,579	-	5,000,000	1,500,000	-	1,500,000	3,500,000	30%	
<b>Total Interfund</b>	<b>8,248,594</b>	<b>7,086,559</b>	<b>9,320,120</b>	<b>14,320,120</b>	<b>8,490,086</b>	<b>-</b>	<b>8,490,086</b>	<b>5,830,034</b>	<b>59%</b>	
<b>Total Expenditures</b>	<b>62,276,656</b>	<b>66,534,960</b>	<b>73,199,680</b>	<b>82,729,285</b>	<b>52,638,571</b>	<b>1,136,961</b>	<b>53,775,532</b>	<b>28,953,754</b>	<b>65%</b>	
<b>Net Surplus / (Deficit)</b>	<b>5,515,403</b>	<b>8,350,746</b>	<b>(2,451,882)</b>	<b>(11,161,140)</b>	<b>(3,942,719)</b>		<b>(5,079,680)</b>			
Beginning Cash Balance	38,854,906	44,871,229		53,544,921						
Cash Adjustments	500,919	322,946		-						
<b>Ending Cash Balance</b>	<b>44,871,229</b>	<b>53,544,921</b>		<b>42,383,781</b>	<b>49,016,349</b>					
Cash Reserves Target	21,796,830	23,287,236		28,955,250						
								<b>Cash Reserves Target</b>		
								35% of Annual expenditures		
<b>Fund Purpose:</b>										
The General Fund is the primary operating fund for City operations including general government, public safety, certain culture & recreation expenses, and certain debt service obligations. The main source of revenue is property taxes. Secondary sources of revenue include auto and commercial vehicle excise tax, business licensing revenue, EMS billing revenue, and payment in lieu of taxes (PILOT) from the Water and Wastewater Utility.										



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

<b>Department Name</b>	Mayor's Office	<b>Fund Number</b>	101
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<b>Fund Type</b>	General Fund	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	537,624	568,439	584,707	584,707	405,940	-	405,940	178,767	69%
Fringe Benefits	181,423	199,062	208,360	208,360	149,880	-	149,880	58,480	72%
<b>Total Personnel</b>	<b>719,047</b>	<b>767,501</b>	<b>793,067</b>	<b>793,067</b>	<b>555,820</b>	<b>-</b>	<b>555,820</b>	<b>237,247</b>	<b>70%</b>
<b>Supplies</b>	<b>750</b>	<b>6,028</b>	<b>850</b>	<b>4,350</b>	<b>2,265</b>	<b>8</b>	<b>2,273</b>	<b>2,077</b>	<b>52%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	143,724	7,000	7,000	-	-	-	7,000	0%
Printing & Advertising	18,742	25,634	40,500	37,634	20,241	4,707	24,947	12,687	66%
Education & Training	105	-	1,000	1,000	700	-	700	300	70%
Travel	5,059	-	5,000	4,300	-	-	-	4,300	0%
Repairs & Maintenance	250	800	150	650	650	-	650	-	100%
Other Services & Charges	186	740	500	566	219	-	219	347	39%
<b>Total Services &amp; Charges</b>	<b>24,342</b>	<b>170,898</b>	<b>54,150</b>	<b>51,150</b>	<b>21,810</b>	<b>4,707</b>	<b>26,516</b>	<b>24,634</b>	<b>52%</b>
<b>Operating Expenditures</b>	<b>744,139</b>	<b>944,428</b>	<b>848,067</b>	<b>848,567</b>	<b>579,895</b>	<b>4,715</b>	<b>584,610</b>	<b>263,958</b>	<b>69%</b>
<b>Interfund Allocations</b>	<b>120,197</b>	<b>93,425</b>	<b>157,918</b>	<b>157,918</b>	<b>118,438</b>	<b>-</b>	<b>118,438</b>	<b>39,480</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>864,336</b>	<b>1,037,853</b>	<b>1,005,985</b>	<b>1,006,485</b>	<b>698,333</b>	<b>4,715</b>	<b>703,048</b>	<b>303,438</b>	<b>70%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

<b>Division Name</b>	Community Initiatives					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	119,402	223,064	223,064	158,708	-	158,708	64,356	71%
Fringe Benefits	-	46,102	89,817	89,817	67,328	-	67,328	22,489	75%
<b>Total Personnel</b>	-	<b>165,504</b>	<b>312,881</b>	<b>312,881</b>	<b>226,035</b>	-	<b>226,035</b>	<b>86,845</b>	<b>72%</b>
<b>Supplies</b>	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	134,808	403,000	401,000	148,000	125,000	273,000	128,000	68%
Printing & Advertising	-	-	-	2,000	1,410	-	1,410	590	71%
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Grant & Subsidies	-	-	225,000	575,000	336,000	-	336,000	239,000	58%
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	<b>134,808</b>	<b>628,000</b>	<b>978,000</b>	<b>485,410</b>	<b>125,000</b>	<b>610,410</b>	<b>367,590</b>	<b>62%</b>
<b>Total Expenditures</b>	-	<b>300,312</b>	<b>940,881</b>	<b>1,290,881</b>	<b>711,445</b>	<b>125,000</b>	<b>836,445</b>	<b>454,435</b>	<b>65%</b>

**Division Purpose:**

This is a new division, under the Mayor's Office, to centralize the Administration's efforts to respond to the most pressing issues facing the community. In 2021, this division will focus on administering grants for violence-reduction activities as well as other areas of public safety and wellness.

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Division Name</b>	Community Police Review Office					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-

**Division Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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

<b>Department Name</b>	City Clerk	<b>Fund Number</b>	101
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<b>Fund Type</b>	General Fund	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	258,911	270,954	310,119	306,119	202,785	-	202,785	103,334	66%
Fringe Benefits	85,361	103,502	121,838	121,838	82,300	160	82,460	39,378	68%
<b>Total Personnel</b>	<b>344,272</b>	<b>374,456</b>	<b>431,957</b>	<b>427,957</b>	<b>285,085</b>	<b>160</b>	<b>285,245</b>	<b>142,712</b>	<b>67%</b>
<b>Supplies</b>	<b>11,385</b>	<b>6,389</b>	<b>4,700</b>	<b>8,700</b>	<b>4,055</b>	<b>-</b>	<b>4,055</b>	<b>4,645</b>	<b>47%</b>
<b>Services &amp; Charges</b>									
Professional Services	20,177	25,275	27,500	17,593	9,998	360	10,358	7,234	59%
Printing & Advertising	33,443	18,528	27,500	22,014	13,683	2,193	15,876	6,138	72%
Education & Training	2,880	1,393	3,000	14,600	8,250	-	8,250	6,350	57%
Travel	481	342	5,000	-	-	-	-	-	-
Repairs & Maintenance	6,491	32,656	5,000	13,400	6,400	-	6,400	7,000	48%
Other Services & Charges	2,849	4,963	4,500	8,650	5,559	-	5,559	3,091	64%
<b>Total Services &amp; Charges</b>	<b>66,322</b>	<b>83,157</b>	<b>72,500</b>	<b>76,256</b>	<b>43,890</b>	<b>2,553</b>	<b>46,443</b>	<b>29,813</b>	<b>61%</b>
<b>Operating Expenditures</b>	<b>421,979</b>	<b>464,002</b>	<b>509,157</b>	<b>512,913</b>	<b>333,030</b>	<b>2,713</b>	<b>335,743</b>	<b>177,170</b>	<b>65%</b>
<b>Interfund Allocations</b>	<b>76,327</b>	<b>48,956</b>	<b>155,926</b>	<b>155,926</b>	<b>116,944</b>	<b>-</b>	<b>116,944</b>	<b>38,982</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>498,306</b>	<b>512,958</b>	<b>665,083</b>	<b>668,839</b>	<b>449,974</b>	<b>2,713</b>	<b>452,687</b>	<b>216,152</b>	<b>68%</b>

**Department Purpose:**

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

We accomplish our mission by:

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

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Department Name</b>	Common Council	<b>Fund Number</b>	101
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<b>Fund Type</b>	General Fund	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	195,562	187,249	226,304	226,304	133,206	-	133,206	93,098	59%
Fringe Benefits	100,195	84,521	143,997	143,997	70,799	-	70,799	73,198	49%
<b>Total Personnel</b>	<b>295,757</b>	<b>271,770</b>	<b>370,301</b>	<b>370,301</b>	<b>204,005</b>	<b>-</b>	<b>204,005</b>	<b>166,296</b>	<b>55%</b>
<b>Supplies</b>	<b>2,784</b>	<b>2,716</b>	<b>5,000</b>	<b>5,000</b>	<b>1,382</b>	<b>-</b>	<b>1,382</b>	<b>3,618</b>	<b>28%</b>
<b>Services &amp; Charges</b>									
Professional Services	162,889	117,174	217,308	261,389	143,579	43,176	186,755	74,633	71%
Printing & Advertising	12,558	7,973	9,097	6,097	4,898	-	4,898	1,199	80%
Education & Training	496	2,069	12,000	1,470	-	-	-	1,470	0%
Travel	1,378	1,479	10,000	3,300	-	-	-	3,300	0%
Repairs & Maintenance	-	34,153	1,255	25,386	19,288	236	19,524	5,862	77%
Other Services & Charges	3,764	4,091	14,010	10,040	3,298	-	3,298	6,742	33%
<b>Total Services &amp; Charges</b>	<b>181,084</b>	<b>166,939</b>	<b>263,670</b>	<b>307,682</b>	<b>171,064</b>	<b>43,412</b>	<b>214,476</b>	<b>93,206</b>	<b>70%</b>
<b>Operating Expenditures</b>	<b>479,626</b>	<b>441,425</b>	<b>638,971</b>	<b>682,983</b>	<b>376,451</b>	<b>43,412</b>	<b>419,864</b>	<b>263,120</b>	<b>61%</b>
<b>Interfund Allocations</b>	<b>56,532</b>	<b>42,336</b>	<b>54,938</b>	<b>54,938</b>	<b>41,204</b>	<b>-</b>	<b>41,204</b>	<b>13,734</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>536,158</b>	<b>483,761</b>	<b>693,909</b>	<b>737,921</b>	<b>417,655</b>	<b>43,412</b>	<b>461,068</b>	<b>276,854</b>	<b>62%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

<b>Division Name</b>	Controller's Office	<b>Fund Number</b>	101
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<b>Fund Type</b>	General Fund	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,619,488	1,353,939	1,445,027	1,443,707	958,886	-	958,886	484,821	66%
Fringe Benefits	502,640	480,160	540,798	542,118	341,538	-	341,538	200,580	63%
<b>Total Personnel</b>	<b>2,122,128</b>	<b>1,834,099</b>	<b>1,985,825</b>	<b>1,985,825</b>	<b>1,300,424</b>	<b>-</b>	<b>1,300,424</b>	<b>685,401</b>	<b>65%</b>
<b>Supplies</b>	<b>14,283</b>	<b>14,013</b>	<b>16,420</b>	<b>15,325</b>	<b>5,712</b>	<b>535</b>	<b>6,247</b>	<b>9,078</b>	<b>41%</b>
<b>Services &amp; Charges</b>									
Professional Services	51,168	43,980	55,000	83,280	92,490	33,500	125,990	(42,710)	151%
Printing & Advertising	327	1,203	2,000	5,620	4,494	291	4,785	835	85%
Education & Training	7,175	1,994	5,760	4,260	4,087	-	4,087	173	96%
Travel	12,343	2,045	6,000	1,500	-	1,347	1,347	153	90%
Repairs & Maintenance	784	2,254	1,100	1,100	103	-	103	997	9%
Other Services & Charges	33,225	14,429	11,585	17,585	12,193	218	12,411	5,174	71%
<b>Total Services &amp; Charges</b>	<b>105,021</b>	<b>65,905</b>	<b>81,445</b>	<b>113,345</b>	<b>113,367</b>	<b>35,356</b>	<b>148,724</b>	<b>(35,378)</b>	<b>131%</b>
<b>Operating Expenditures</b>	<b>2,241,432</b>	<b>1,914,017</b>	<b>2,083,690</b>	<b>2,114,495</b>	<b>1,419,503</b>	<b>35,891</b>	<b>1,455,394</b>	<b>659,101</b>	<b>69%</b>
<b>Interfund Allocations</b>	<b>228,287</b>	<b>303,227</b>	<b>193,433</b>	<b>193,433</b>	<b>145,073</b>	<b>-</b>	<b>145,073</b>	<b>48,360</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>2,469,719</b>	<b>2,217,244</b>	<b>2,277,123</b>	<b>2,307,928</b>	<b>1,564,576</b>	<b>35,891</b>	<b>1,600,467</b>	<b>707,461</b>	<b>69%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

**City of South Bend, Indiana**  
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<b>Department Name</b>	<b>Human Resources</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	374,910	446,303	446,303	286,766	-	286,766	159,537	64%
Fringe Benefits	-	139,389	170,653	170,653	110,315	-	110,315	60,338	65%
<b>Total Personnel</b>	-	<b>514,299</b>	<b>616,956</b>	<b>616,956</b>	<b>397,081</b>	-	<b>397,081</b>	<b>219,875</b>	<b>64%</b>
<b>Supplies</b>	-	<b>642</b>	<b>750</b>	<b>2,250</b>	<b>1,569</b>	<b>13</b>	<b>1,582</b>	<b>668</b>	<b>70%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	999	7,060	6,360	-	-	-	6,360	0%
Education & Training	-	795	3,200	3,200	730	-	730	2,470	23%
Travel	-	-	3,000	3,000	-	-	-	3,000	0%
Repairs & Maintenance	-	100	-	150	150	-	150	-	100%
Other Services & Charges	-	1,760	6,000	6,550	1,479	-	1,479	5,071	23%
<b>Total Services &amp; Charges</b>	-	<b>3,655</b>	<b>19,260</b>	<b>19,260</b>	<b>2,359</b>	-	<b>2,359</b>	<b>16,901</b>	<b>12%</b>
<b>Operating Expenditures</b>	-	<b>518,596</b>	<b>636,966</b>	<b>638,466</b>	<b>401,009</b>	<b>13</b>	<b>401,022</b>	<b>237,444</b>	<b>63%</b>
<b>Interfund Allocations</b>	-	<b>79,317</b>	<b>97,478</b>	<b>97,478</b>	<b>73,109</b>	-	<b>73,109</b>	<b>24,369</b>	<b>75%</b>
<b>Total Expenditures</b>	-	<b>597,913</b>	<b>734,444</b>	<b>735,944</b>	<b>474,118</b>	<b>13</b>	<b>474,131</b>	<b>261,813</b>	<b>64%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Division Name</b>	<b>Diversity &amp; Inclusion</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	165,515	226,777	226,777	147,112	-	147,112	79,665	65%
Fringe Benefits	-	50,278	75,209	75,209	47,704	-	47,704	27,505	63%
<b>Total Personnel</b>	<b>-</b>	<b>215,793</b>	<b>301,986</b>	<b>301,986</b>	<b>194,816</b>	<b>-</b>	<b>194,816</b>	<b>107,170</b>	<b>65%</b>
<b>Supplies</b>	<b>-</b>	<b>74</b>	<b>1,500</b>	<b>1,500</b>	<b>1,008</b>	<b>-</b>	<b>1,008</b>	<b>492</b>	<b>67%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	14,260	80,000	265,324	88,134	50,912	139,046	126,278	52%
Printing & Advertising	-	2,025	3,000	3,000	1,516	-	1,516	1,484	51%
Education & Training	-	1,000	100,000	60,400	5,400	-	5,400	55,000	9%
Travel	-	-	10,000	-	-	-	-	-	-
Repairs & Maintenance	-	50	-	-	-	-	-	-	-
Other Services & Charges	-	2,843	8,500	4,400	3,753	-	3,753	647	85%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>20,177</b>	<b>201,500</b>	<b>333,124</b>	<b>98,803</b>	<b>50,912</b>	<b>149,715</b>	<b>183,409</b>	<b>45%</b>
<b>Operating Expenditures</b>	<b>-</b>	<b>236,044</b>	<b>504,986</b>	<b>636,610</b>	<b>294,626</b>	<b>50,912</b>	<b>345,538</b>	<b>291,071</b>	<b>54%</b>
<b>Interfund Allocations</b>	<b>-</b>	<b>18,942</b>	<b>63,404</b>	<b>63,404</b>	<b>47,552</b>	<b>-</b>	<b>47,552</b>	<b>15,852</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>254,986</b>	<b>568,390</b>	<b>700,014</b>	<b>342,178</b>	<b>50,912</b>	<b>393,090</b>	<b>306,923</b>	<b>56%</b>
<b>Revenue</b>									
Charges for Services	-	-	35,000	35,000	-	-	-	35,000	0%
Other Income	-	400	-	-	-	-	-	-	-
Donations	-	50,000	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>50,400</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>0%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

This office is primarily funded by the Admin Cost Allocation - an interfund allocation where the budgeted costs of the administrative departments in the General Fund (#101) are charged to other City funds. The purpose of the allocation is to recover management oversight costs supported by General Fund expenditures.  
 2020: Living Cities Inclusive Procurement grant \$50,000  
 2021: Workshop and training fees (\$3,000 full day training workshops), non-compliance fees (variable scale), white papers (\$50-\$175)

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

In 2020, the Office of Diversity & Inclusion was separated into its own division budget. Personnel (3 positions), supplies, and services associated with Diversity & Inclusion were transferred out of the Controller's budget and budgeted in this division going forward.  
 The travel budget is for staff to attend various conferences. Possible conferences include: American Contract Compliance Association (ACCA), Just Economy, Government Alliance on Race and Equity (GARE), Mid-States Minority Supplier Development Council (MSDC), Living Cities.  
 Other services & charges covers memberships to the following organizations: ACCA, GARE, Women's Business Enterprise National Council (WBENC), MidStates MSCS



**City of South Bend, Indiana**  
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**September 30, 2021**

<b>Division Name</b>	<b>Human Rights</b>					<b>Fund Number</b>	<b>101</b>		
<b>Fund Type</b>	<b>General Fund</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	116,754	134,381	238,622	238,622	90,060	-	90,060	148,562	38%
Fringe Benefits	30,779	49,745	90,378	90,378	36,954	-	36,954	53,424	41%
<b>Total Personnel</b>	<b>147,533</b>	<b>184,125</b>	<b>329,000</b>	<b>329,000</b>	<b>127,013</b>	<b>-</b>	<b>127,013</b>	<b>201,986</b>	<b>39%</b>
<b>Supplies</b>	<b>1,022</b>	<b>765</b>	<b>1,000</b>	<b>1,000</b>	<b>969</b>	<b>-</b>	<b>969</b>	<b>31</b>	<b>97%</b>
<b>Services &amp; Charges</b>									
Professional Services	2,902	819	1,070	4,350	3,538	193	3,731	619	86%
Printing & Advertising	-	347	1,571	1,645	407	-	407	1,238	25%
Education & Training	2,320	600	2,500	391	-	-	-	391	0%
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	9,275	9,716	9,200	9,393	6,289	2,625	8,914	479	95%
Other Services & Charges	44,701	44,073	48,076	47,041	34,954	10,491	45,445	1,596	97%
<b>Total Services &amp; Charges</b>	<b>59,198</b>	<b>55,555</b>	<b>62,417</b>	<b>62,820</b>	<b>45,188</b>	<b>13,309</b>	<b>58,497</b>	<b>4,323</b>	<b>93%</b>
<b>Operating Expenditures</b>	<b>207,752</b>	<b>240,446</b>	<b>392,417</b>	<b>392,820</b>	<b>173,170</b>	<b>13,309</b>	<b>186,479</b>	<b>206,340</b>	<b>47%</b>
<b>Interfund Allocations</b>	<b>49,491</b>	<b>27,145</b>	<b>46,175</b>	<b>46,175</b>	<b>34,631</b>	<b>-</b>	<b>34,631</b>	<b>11,544</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>257,243</b>	<b>267,591</b>	<b>438,592</b>	<b>438,995</b>	<b>207,801</b>	<b>13,309</b>	<b>221,110</b>	<b>217,884</b>	<b>50%</b>
<b>Revenue</b>									
Other Income	39,613	30,069	30,000	30,000	30,049	-	30,049	(49)	100%
<b>Total Revenue</b>	<b>39,613</b>	<b>30,069</b>	<b>30,000</b>	<b>30,000</b>	<b>30,049</b>	<b>-</b>	<b>30,049</b>	<b>(49)</b>	<b>100%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Department Name</b>	<b>Legal Department</b>	<b>Fund Number</b>	<b>101</b>
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<b>Fund Type</b>	<b>General Fund</b>	<b>Control</b>	<b>City Funds</b>
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	798,210	907,628	996,152	976,152	651,735	-	651,735	324,417	67%
Fringe Benefits	251,604	298,375	345,475	345,475	211,042	-	211,042	134,433	61%
<b>Total Personnel</b>	<b>1,049,814</b>	<b>1,206,003</b>	<b>1,341,627</b>	<b>1,321,627</b>	<b>862,776</b>	<b>-</b>	<b>862,776</b>	<b>458,850</b>	<b>65%</b>
<b>Supplies</b>	<b>1,771</b>	<b>3,568</b>	<b>3,550</b>	<b>3,550</b>	<b>753</b>	<b>13</b>	<b>766</b>	<b>2,784</b>	<b>22%</b>
<b>Services &amp; Charges</b>									
Professional Services	475	1,440	2,550	22,550	9,384	10,616	20,000	2,550	89%
Printing & Advertising	-	106	500	500	-	-	-	500	0%
Education & Training	10,998	8,063	11,000	11,021	7,108	-	7,108	3,913	64%
Travel	2,804	-	5,000	3,000	-	-	-	3,000	0%
Repairs & Maintenance	-	100	-	1,000	-	1,000	1,000	-	100%
Other Services & Charges	14,804	16,929	18,800	21,029	13,769	4,612	18,381	2,648	87%
<b>Total Services &amp; Charges</b>	<b>29,081</b>	<b>26,638</b>	<b>37,850</b>	<b>59,100</b>	<b>30,260</b>	<b>16,228</b>	<b>46,488</b>	<b>12,611</b>	<b>79%</b>
<b>Operating Expenditures</b>	<b>1,080,666</b>	<b>1,236,209</b>	<b>1,383,027</b>	<b>1,384,277</b>	<b>893,789</b>	<b>16,241</b>	<b>910,030</b>	<b>474,245</b>	<b>66%</b>
<b>Interfund Allocations</b>	<b>96,719</b>	<b>62,820</b>	<b>174,889</b>	<b>174,889</b>	<b>131,167</b>	<b>-</b>	<b>131,167</b>	<b>43,722</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>1,177,385</b>	<b>1,299,029</b>	<b>1,557,916</b>	<b>1,559,166</b>	<b>1,024,956</b>	<b>16,241</b>	<b>1,041,197</b>	<b>517,967</b>	<b>67%</b>
<b>Revenue</b>									
Charges for Services	66,475	135,710	91,799	91,799	45,672		45,672	46,128	50%
Other Income	394	-	-	-	-		-	-	-
Interfund Allocation Reimb	54,689	56,529	-	-	-		-	-	-
<b>Total Revenue</b>	<b>121,558</b>	<b>192,239</b>	<b>91,799</b>	<b>91,799</b>	<b>45,672</b>		<b>45,672</b>	<b>46,128</b>	<b>50%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

This department is primarily funded by the Admin Cost Allocation - an interfund allocation where the budgeted costs of the administrative departments in the General Fund (#101) are charged to other City funds. The purpose of the allocation is to recover management oversight costs supported by General Fund expenditures. This department also collects revenue for legal services provided to the South Bend Redevelopment Commission. The Interfund Allocation Reimbursement is a transfer from the Liability Insurance Fund (#226) to reimburse the Legal Dept for 50% of personnel costs for Assistant City Attorney. In 2021, the allocation was discontinued as the position was already covered by the administrative cost allocation.

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

86% of the Legal Department's budget is for the wages and benefits of its twelve (12) full-time staff members and seasonal interns. From 2020 to 2021, the personnel budget increased as one (1) full-time Paralegal position was transferred from the Liability Insurance Fund (#226) to the Legal Department's budget in the General Fund (#101). This position is under the Legal Department but was historically budgeted in Fund #226 because the position focuses on liability and workers' comp related matters. Interfund allocations have increased as a result of a Worker's Compensation claim allocated to Legal between 2017-2019. All other items in the "Services and Charges" category have been decreased.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Division Name</b>	<b>Engineering</b>	<b>Fund Number</b>	<b>101</b>
<b>Fund Type</b>	<b>General Fund</b>	<b>Control</b>	<b>City Funds</b>

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,630,795	1,680,220	1,816,881	1,816,881	1,263,919	-	1,263,919	552,962	70%
Fringe Benefits	515,864	588,063	645,176	645,176	434,939	315	435,254	209,922	67%
<b>Total Personnel</b>	<b>2,146,659</b>	<b>2,268,284</b>	<b>2,462,057</b>	<b>2,462,057</b>	<b>1,698,858</b>	<b>315</b>	<b>1,699,173</b>	<b>762,884</b>	<b>69%</b>
<b>Supplies</b>	<b>12,665</b>	<b>5,144</b>	<b>22,700</b>	<b>22,700</b>	<b>6,168</b>	<b>304</b>	<b>6,472</b>	<b>16,228</b>	<b>29%</b>
<b>Services &amp; Charges</b>									
Professional Services	139,573	151,673	150,000	361,831	78,822	205,115	283,937	77,894	78%
Printing & Advertising	3,520	1,872	8,535	9,567	2,223	495	2,718	6,849	28%
Education & Training	7,953	1,500	21,000	21,000	552	-	552	20,448	3%
Travel	9,682	3,762	15,250	15,273	2,236	23	2,259	13,014	15%
Repairs & Maintenance	4,840	5,718	26,500	26,500	5,482	-	5,482	21,018	21%
Debt Service Principal	14,637	10,755	8,259	8,259	4,493	-	4,493	3,766	54%
Debt Service Interest & Fees	407	194	624	624	51	-	51	573	8%
Other Services & Charges	18,918	12,314	21,300	21,741	6,960	441	7,402	14,340	34%
<b>Total Services &amp; Charges</b>	<b>199,530</b>	<b>187,788</b>	<b>251,468</b>	<b>464,795</b>	<b>100,820</b>	<b>206,074</b>	<b>306,894</b>	<b>157,902</b>	<b>66%</b>
<b>Operating Expenditures</b>	<b>2,358,855</b>	<b>2,461,216</b>	<b>2,736,225</b>	<b>2,949,552</b>	<b>1,805,847</b>	<b>206,693</b>	<b>2,012,539</b>	<b>937,014</b>	<b>68%</b>
<b>Interfund Allocations</b>	<b>365,366</b>	<b>418,440</b>	<b>567,032</b>	<b>567,032</b>	<b>425,273</b>	<b>-</b>	<b>425,273</b>	<b>141,759</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>2,724,221</b>	<b>2,879,656</b>	<b>3,303,257</b>	<b>3,516,584</b>	<b>2,231,120</b>	<b>206,693</b>	<b>2,437,812</b>	<b>1,078,773</b>	<b>69%</b>
<b>Revenue</b>									
Licenses & Permits	160,730	161,952	127,000	127,000	92,065		92,065	34,935	72%
Charges for Services	136,717	415,210	192,000	192,000	144,000		144,000	48,000	75%
Other Income	10,321	21,032	5,000	5,000	2,500		2,500	2,500	50%
Interfund Allocation Reimb	1,400,059	1,436,881	1,449,233	1,449,233	1,086,923		1,086,923	362,310	75%
<b>Total Revenue</b>	<b>1,707,827</b>	<b>2,035,075</b>	<b>1,773,233</b>	<b>1,773,233</b>	<b>1,325,488</b>		<b>1,325,488</b>	<b>447,745</b>	<b>75%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

This division is funded by property tax revenue collected in the General Fund, an interfund allocation, permits issued, and charges for engineering services.

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

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

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

The Engineering division's budget is primarily personnel costs. Personnel changes in 2021 include the addition of one (1) full-time Engineer II and the elimination of the budget for permanent part-time engineers. Supplies include office supplies and supplies for engineers to perform field work. Professional Services include consulting and design services for various Public Works projects.

**City of South Bend, Indiana**  
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<b>Division Name</b>	Office of Sustainability					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	81,071	85,683	85,548	85,548	22,616	-	22,616	62,932	26%
Fringe Benefits	26,572	27,950	28,965	28,965	7,237	-	7,237	21,728	25%
<b>Total Personnel</b>	<b>107,643</b>	<b>113,634</b>	<b>114,513</b>	<b>114,513</b>	<b>29,852</b>	<b>-</b>	<b>29,852</b>	<b>84,660</b>	<b>26%</b>
<b>Supplies</b>	<b>3,934</b>	<b>23,361</b>	<b>1,250</b>	<b>1,338</b>	<b>534</b>	<b>-</b>	<b>534</b>	<b>805</b>	<b>40%</b>
<b>Services &amp; Charges</b>									
Professional Services	37,201	74,584	53,000	29,902	3,000	-	3,000	26,902	10%
Printing & Advertising	-	-	675	675	-	-	-	675	0%
Education & Training	18	86	1,400	1,400	-	-	-	1,400	0%
Travel	201	-	2,162	2,162	-	-	-	2,162	0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	3,487	12,760	6,000	6,000	500	-	500	5,500	8%
<b>Total Services &amp; Charges</b>	<b>40,908</b>	<b>87,431</b>	<b>63,237</b>	<b>40,139</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>	<b>36,639</b>	<b>9%</b>
<b>Operating Expenditures</b>	<b>152,485</b>	<b>224,425</b>	<b>179,000</b>	<b>155,990</b>	<b>33,886</b>	<b>-</b>	<b>33,886</b>	<b>122,104</b>	<b>22%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>100%</b>
<b>Interfund Allocations</b>	<b>19,234</b>	<b>9,740</b>	<b>20,146</b>	<b>20,146</b>	<b>15,109</b>	<b>-</b>	<b>15,109</b>	<b>5,037</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>171,719</b>	<b>234,165</b>	<b>199,146</b>	<b>226,136</b>	<b>48,995</b>	<b>50,000</b>	<b>98,995</b>	<b>127,141</b>	<b>44%</b>
<b>Revenue</b>									
Other Income	-	9,299	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>9,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Division Purpose:**

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

**Goals:**

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

**Explanation of Revenue Sources:**

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

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

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

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

**City of South Bend, Indiana**  
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<b>Division Name</b>	AmeriCorps Grant Program					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	244,129	225,247	263,032	263,032	154,776	-	154,776	108,256	59%
Fringe Benefits	40,651	37,207	57,140	57,140	26,543	-	26,543	30,597	46%
<b>Total Personnel</b>	<b>284,780</b>	<b>262,454</b>	<b>320,172</b>	<b>320,172</b>	<b>181,320</b>	<b>-</b>	<b>181,320</b>	<b>138,853</b>	<b>57%</b>
<b>Supplies</b>	<b>43,669</b>	<b>10,067</b>	<b>30,850</b>	<b>30,850</b>	<b>2,903</b>	<b>-</b>	<b>2,903</b>	<b>27,947</b>	<b>9%</b>
<b>Services &amp; Charges</b>									
Professional Services	12,054	31,982	44,051	78,856	13,495	11,405	24,901	53,955	32%
Printing & Advertising	594	139	1,200	200	-	-	-	200	0%
Education & Training	4,769	676	3,624	-	-	-	-	-	-
Travel	10,609	726	10,006	-	-	-	-	-	-
Repairs & Maintenance	-	-	400	400	-	-	-	400	0%
Other Services & Charges	1,125	1,755	7,180	1,346	1,345	-	1,345	1	100%
<b>Total Services &amp; Charges</b>	<b>29,151</b>	<b>35,278</b>	<b>66,461</b>	<b>80,802</b>	<b>14,841</b>	<b>11,405</b>	<b>26,246</b>	<b>54,556</b>	<b>32%</b>
<b>Total Expenditures</b>	<b>357,600</b>	<b>307,799</b>	<b>417,483</b>	<b>431,824</b>	<b>199,063</b>	<b>11,405</b>	<b>210,468</b>	<b>221,356</b>	<b>49%</b>
<b>Revenue</b>									
Intergov./ Grants	117,240	176,231	177,238	177,238	165,189		165,189	12,049	93%
Interfund Transfers In	135,000	105,000	120,000	120,000	90,000		90,000	30,000	75%
<b>Total Revenue</b>	<b>252,240</b>	<b>281,231</b>	<b>297,238</b>	<b>297,238</b>	<b>255,189</b>		<b>255,189</b>	<b>42,049</b>	<b>86%</b>

**Division Purpose:**

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

**Goals:**

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

**Explanation of Revenue Sources:**

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

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

- Living Allowance line item = largest increase. Due to 1) additional members awarded by AmeriCorps and 2) assumed 10% increase in living allowance beginning in Sept. 2021 (to be covered by increase in grant award June 2021). Additional members will serve in DCI, SBF'D, and other depts. Additional members have minimal impact on program overhead or staffing costs.
- Supplies, services and charges decrease as program becomes established and startup tasks and purchases have been completed.
- AmeriCorps is a reimbursement grant, so the City is required to budget for the total cost of the program. While the program grows to serve more residents and provide capacity to more City programs, the proportion of expenses reimbursed by a grant increases every year. In other words, the percent of total costs that the City matches decreases every year.

**City of South Bend, Indiana**  
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Department Name	Police Department						Fund Number	101	
Fund Type	General Fund						Control	City Funds	
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	17,218,225	15,563,454	16,627,644	16,645,444	11,856,377	-	11,856,377	4,789,067	71%
Fringe Benefits	5,275,228	5,423,162	5,468,221	5,450,421	4,093,052	-	4,093,052	1,357,369	75%
<b>Total Personnel</b>	<b>22,493,452</b>	<b>20,986,615</b>	<b>22,095,865</b>	<b>22,095,865</b>	<b>15,949,429</b>	<b>-</b>	<b>15,949,429</b>	<b>6,146,436</b>	<b>72%</b>
<b>Supplies</b>	<b>905,823</b>	<b>767,165</b>	<b>1,152,960</b>	<b>1,208,016</b>	<b>701,712</b>	<b>101,623</b>	<b>803,335</b>	<b>404,681</b>	<b>67%</b>
<b>Services &amp; Charges</b>									
Professional Services	657,704	765,305	710,000	753,666	219,383	44,464	263,848	489,818	35%
Printing & Advertising	-	3,288	24,721	24,721	5,997	177	6,174	18,547	25%
Utilities	185,066	170,952	174,408	174,408	139,253	-	139,253	35,155	80%
Education & Training	350	426	-	16,500	16,314	39,822	56,136	(39,636)	340%
Travel	1,339	1,648	250	8,250	2,364	-	2,364	5,886	29%
Repairs & Maintenance	906,259	871,987	980,199	1,013,972	632,781	7,451	640,232	373,740	63%
Debt Service Principal	137,083	139,178	141,306	141,306	141,305	-	141,305	1	100%
Debt Service Interest & Fees	5,837	3,742	1,616	1,616	1,615	-	1,615	1	100%
Grants & Subsidies	3,026	5,635	57,000	57,000	6,243	900	7,143	49,857	13%
Other Services & Charges	252,846	272,619	349,908	353,328	263,575	33,931	297,506	55,822	84%
<b>Total Services &amp; Charges</b>	<b>2,149,511</b>	<b>2,234,781</b>	<b>2,439,408</b>	<b>2,544,767</b>	<b>1,428,831</b>	<b>126,745</b>	<b>1,555,576</b>	<b>989,191</b>	<b>61%</b>
<b>Operating Expenditures</b>	<b>25,548,786</b>	<b>23,988,561</b>	<b>25,688,233</b>	<b>25,848,648</b>	<b>18,079,971</b>	<b>228,369</b>	<b>18,308,340</b>	<b>7,540,308</b>	<b>71%</b>
<b>Capital</b>	<b>102,885</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund</b>									
Interfund Allocations	4,333,272	3,651,431	4,863,457	4,863,457	3,647,593	-	3,647,593	1,215,864	75%
Interfund Transfers Out	26,423	-	-	-	-	-	-	-	-
<b>Interfund Total</b>	<b>4,359,695</b>	<b>3,651,431</b>	<b>4,863,457</b>	<b>4,863,457</b>	<b>3,647,593</b>	<b>-</b>	<b>3,647,593</b>	<b>1,215,864</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>30,011,366</b>	<b>27,639,992</b>	<b>30,551,690</b>	<b>30,712,105</b>	<b>21,727,564</b>	<b>228,369</b>	<b>21,955,933</b>	<b>8,756,172</b>	<b>71%</b>
<b>Revenue</b>									
Charges for Services	-	8,316	-	-	-	-	-	-	-
Other Income	613,356	655,931	457,000	461,716	200,612	-	200,612	261,104	43%
Donations	-	-	7,500	7,500	-	-	-	7,500	0%
Interfund Transfers In	-	1,547,272	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>613,356</b>	<b>2,211,518</b>	<b>464,500</b>	<b>469,216</b>	<b>200,612</b>	<b>-</b>	<b>200,612</b>	<b>268,604</b>	<b>43%</b>

**Department Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

2021 Changes to Budgeted Personnel

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

Supplies

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

Services & Charges

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

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

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

**City of South Bend, Indiana**  
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<b>Division Name</b>	Police Crime Lab					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	395,207	463,759	463,759	257,375	-	257,375	206,384	55%
Fringe Benefits	-	142,250	167,982	167,982	90,717	-	90,717	77,265	54%
<b>Total Personnel</b>	-	537,456	631,741	631,741	348,092	-	348,092	283,649	55%
<b>Supplies</b>	-	15,373	17,000	18,113	14,380	630	15,010	3,103	83%
<b>Services &amp; Charges</b>									
Professional Services	-	8	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	8	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	-	552,838	648,741	649,854	362,472	630	363,102	286,752	56%
<b>Interfund Allocations</b>	-	-	148,571	148,571	111,428	-	111,428	37,143	75%
<b>Total Expenditures</b>	-	552,838	797,312	798,425	473,900	630	474,530	323,895	59%
<b>Revenue</b>									
Charges for Services	-	7,756	-	10,000	18,331		18,331	(8,331)	183%
<b>Total Revenue</b>	-	7,756	-	10,000	18,331		18,331	(8,331)	183%

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Personnel & Supplies

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

Lab Information Management System (LIMS)

In order to manage the workflow and be able to bill other agencies, the City received a grant in 2020 to purchase a Lab Information Management System (LIMS) software solution. LIMS tracks the chain of custody of evidence, test results, and other lab information. In 2020, the City was also awarded a grant to purchase a new lab microscope. The new microscope will be for firearm and tool mark examination, replacing a 13+ year-old microscope.

Interfund Allocations

Starting in 2021, the Crime Lab will be charged for the Information Technology (IT) Allocation and the Administrative Cost Allocation.

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Department Name	Fire Department						Fund Number	101	
Fund Type	General Fund						Control	City Funds	
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	12,884,584	16,374,216	16,126,290	16,216,290	11,519,818	-	11,519,818	4,696,472	71%
Fringe Benefits	3,938,049	5,397,609	5,452,133	5,362,133	4,006,451	-	4,006,451	1,355,682	75%
<b>Total Personnel</b>	<b>16,822,632</b>	<b>21,771,825</b>	<b>21,578,423</b>	<b>21,578,423</b>	<b>15,526,269</b>	<b>-</b>	<b>15,526,269</b>	<b>6,052,154</b>	<b>72%</b>
<b>Supplies</b>	<b>585,336</b>	<b>591,801</b>	<b>666,391</b>	<b>699,569</b>	<b>454,132</b>	<b>54,149</b>	<b>508,281</b>	<b>191,289</b>	<b>73%</b>
<b>Services &amp; Charges</b>									
Professional Services	294,517	233,686	204,000	233,298	172,515	89,311	261,826	(28,529)	112%
Printing & Advertising	-	2,063	22,214	12,380	1,965	88	2,053	10,327	17%
Utilities	287,600	293,257	340,000	340,000	224,650	-	224,650	115,350	66%
Education & Training	51,604	67,844	73,000	73,000	52,539	15,091	67,630	5,370	93%
Travel	38,139	6,318	20,500	15,771	4,690	2,100	6,790	8,981	43%
Repairs & Maintenance	1,042,780	1,159,796	1,032,000	1,116,720	718,374	84,499	802,874	313,846	72%
Other Services & Charges	5,702	39,047	38,500	53,287	38,303	6,758	45,061	8,226	85%
<b>Total Services &amp; Charges</b>	<b>1,720,342</b>	<b>1,802,010</b>	<b>1,730,214</b>	<b>1,844,455</b>	<b>1,213,037</b>	<b>197,847</b>	<b>1,410,884</b>	<b>433,571</b>	<b>76%</b>
<b>Operating Expenditures</b>	<b>19,128,311</b>	<b>24,165,636</b>	<b>23,975,028</b>	<b>24,122,448</b>	<b>17,193,439</b>	<b>251,996</b>	<b>17,445,434</b>	<b>6,677,014</b>	<b>72%</b>
<b>Interfund</b>									
Interfund Allocations	1,979,778	1,890,530	2,493,373	2,493,373	1,870,027	-	1,870,027	623,346	75%
Interfund Transfers Out	608,052	-	-	-	-	-	-	-	-
<b>Interfund Total</b>	<b>2,587,830</b>	<b>1,890,530</b>	<b>2,493,373</b>	<b>2,493,373</b>	<b>1,870,027</b>	<b>-</b>	<b>1,870,027</b>	<b>623,346</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>21,716,141</b>	<b>26,056,166</b>	<b>26,468,401</b>	<b>26,615,821</b>	<b>19,063,466</b>	<b>251,996</b>	<b>19,315,461</b>	<b>7,300,360</b>	<b>73%</b>
<b>Revenue</b>									
Charges for Services	409	337	4,500	4,500	238		238	4,262	5%
Intergov./ Grants	302,484	14,866	-	-	94,668		94,668	(94,668)	-
Licenses & Permits	-	19,227	24,000	24,000	18,901		18,901	5,099	79%
Donations	345	420	87,800	87,800	-		-	87,800	0%
Other Income	11,447	6,033	1,000	1,000	882		882	118	88%
Interfund Transfers In	-	3,474,135	707,215	707,215	607,079		607,079	100,136	86%
<b>Total Revenue</b>	<b>314,685</b>	<b>3,515,018</b>	<b>824,515</b>	<b>824,515</b>	<b>721,768</b>		<b>721,768</b>	<b>102,747</b>	<b>88%</b>

**Department Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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

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

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



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<b>Division Name</b>	Emergency Medical Services					<b>Fund Number</b>	101		
<b>Fund Type</b>	General Fund					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	138,124	150,859	150,859	104,948	-	104,948	45,911	70%
Fringe Benefits	-	75,881	75,932	75,932	58,551	-	58,551	17,381	77%
<b>Total Personnel</b>	-	<b>214,005</b>	<b>226,791</b>	<b>226,791</b>	<b>163,499</b>	-	<b>163,499</b>	<b>63,292</b>	<b>72%</b>
<b>Supplies</b>	-	<b>232,073</b>	<b>332,900</b>	<b>389,032</b>	<b>260,000</b>	<b>14,069</b>	<b>274,069</b>	<b>114,962</b>	<b>70%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	14,058	80,610	54,735	15,432	6,003	21,434	33,301	39%
Printing & Advertising	-	220	12,200	12,200	-	-	-	12,200	0%
Education & Training	-	66,239	4,000	14,000	7,912	2,462	10,374	3,626	74%
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	2,640	133,600	72,600	520	3,184	3,704	68,896	5%
Other Services & Charges	-	52,907	20,000	47,000	51,388	-	51,388	(4,388)	109%
<b>Total Services &amp; Charges</b>	-	<b>136,065</b>	<b>250,410</b>	<b>200,535</b>	<b>75,252</b>	<b>11,649</b>	<b>86,900</b>	<b>113,635</b>	<b>43%</b>
<b>Operating Expenditures</b>	-	<b>582,143</b>	<b>810,101</b>	<b>816,358</b>	<b>498,751</b>	<b>25,718</b>	<b>524,469</b>	<b>291,889</b>	<b>64%</b>
<b>Interfund Allocations</b>	-	<b>10,159</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	<b>592,302</b>	<b>810,101</b>	<b>816,358</b>	<b>498,751</b>	<b>25,718</b>	<b>524,469</b>	<b>291,889</b>	<b>64%</b>
<b>Revenue</b>									
Charges for Services	-	3,491,328	3,593,000	3,608,000	3,375,664	-	3,375,664	232,336	94%
Fines, Forfeitures, and Fees	-	-	-	-	11	-	11	(11)	-
Other Income	-	186	-	-	588	-	588	(588)	-
<b>Total Revenue</b>	-	<b>3,491,515</b>	<b>3,593,000</b>	<b>3,608,000</b>	<b>3,376,263</b>	-	<b>3,376,263</b>	<b>231,737</b>	<b>94%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

This budget covers the cost of four (4) EMS billing personnel (wages & benefits); office supplies, postage, and collection fees for EMS billing; various EMS supplies; and preventative maintenance and repairs to EMS equipment.

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

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<b>Division Name</b>	Fire Training Center	<b>Fund Number</b>	101
<b>Fund Type</b>	General Fund	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
Supplies	-	13,842	5,000	17,000	3,115	10,803	13,917	3,083	82%
<b>Services &amp; Charges</b>									
Utilities	-	5,729	33,000	33,000	12,304	-	12,304	20,696	37%
Repairs & Maintenance	-	10,605	110,000	35,000	635	-	635	34,365	2%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>16,334</b>	<b>143,000</b>	<b>68,000</b>	<b>12,939</b>	<b>-</b>	<b>12,939</b>	<b>55,061</b>	<b>19%</b>
<b>Operating Expenditures</b>	<b>-</b>	<b>30,175</b>	<b>148,000</b>	<b>85,000</b>	<b>16,053</b>	<b>10,803</b>	<b>26,856</b>	<b>58,144</b>	<b>32%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>30,175</b>	<b>148,000</b>	<b>85,000</b>	<b>16,053</b>	<b>10,803</b>	<b>26,856</b>	<b>58,144</b>	<b>32%</b>
<b>Revenue</b>									
Charges for Services	-	1,050	50,000	50,000	-		-	50,000	0%
<b>Total Revenue</b>	<b>-</b>	<b>1,050</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>		<b>-</b>	<b>50,000</b>	<b>0%</b>

**Division Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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Division Name	Morris Performing Arts Center						Fund Number	101		
Fund Type	General Fund						Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	381,917	285,767	539,806	539,806	306,192	-	306,192	233,614	57%	
Fringe Benefits	147,033	131,601	230,491	231,051	145,812	560	146,372	84,679	63%	
<b>Total Personnel</b>	<b>528,950</b>	<b>417,368</b>	<b>770,297</b>	<b>770,857</b>	<b>452,005</b>	<b>560</b>	<b>452,565</b>	<b>318,293</b>	<b>59%</b>	
<b>Supplies</b>	<b>20,954</b>	<b>22,110</b>	<b>25,000</b>	<b>25,200</b>	<b>9,741</b>	<b>1,568</b>	<b>11,310</b>	<b>13,890</b>	<b>45%</b>	
<b>Services &amp; Charges</b>										
Professional Services	2,160	2,518	10,200	15,673	1,650	5,473	7,123	8,550	45%	
Printing & Advertising	43,730	15,702	60,000	66,101	8,480	11,309	19,789	46,311	30%	
Utilities	128,031	112,645	139,100	139,100	82,967	-	82,967	56,133	60%	
Education & Training	2,938	-	-	5,043	1,834	3,209	5,043	-	100%	
Travel	5,648	1,469	-	2,625	2,350	570	2,920	(295)	111%	
Repairs & Maintenance	85,650	34,268	100,000	103,610	52,109	17,469	69,578	34,031	67%	
Other Services & Charges	10,358	11,433	18,350	22,393	12,091	2,209	14,301	8,092	64%	
<b>Total Services &amp; Charges</b>	<b>278,515</b>	<b>178,034</b>	<b>327,650</b>	<b>354,543</b>	<b>161,482</b>	<b>40,239</b>	<b>201,721</b>	<b>152,822</b>	<b>57%</b>	
<b>Operating Expenditures</b>	<b>828,418</b>	<b>617,512</b>	<b>1,122,947</b>	<b>1,150,600</b>	<b>623,228</b>	<b>42,367</b>	<b>665,595</b>	<b>485,005</b>	<b>58%</b>	
<b>Capital</b>	<b>22,230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Interfund</b>										
Interfund Allocations	240,405	210,875	237,973	237,973	178,480	-	178,480	59,493	75%	
Interfund Transfers Out	-	175,579	-	-	-	-	-	-	-	
<b>Interfund Total</b>	<b>240,405</b>	<b>386,454</b>	<b>237,973</b>	<b>237,973</b>	<b>178,480</b>	<b>-</b>	<b>178,480</b>	<b>59,493</b>	<b>75%</b>	
<b>Total Expenditures</b>	<b>1,091,053</b>	<b>1,003,966</b>	<b>1,360,920</b>	<b>1,388,573</b>	<b>801,708</b>	<b>42,367</b>	<b>844,075</b>	<b>544,498</b>	<b>61%</b>	
<b>Revenue</b>										
Charges for Services	1,220,096	317,745	700,000	700,000	269,563		269,563	430,437	39%	
Intergov./ Grants	-	-	-	661,442	661,442		661,442	-	100%	
Other Income	46,536	5,930	25,000	25,000	1,143		1,143	23,857	5%	
Interfund Allocation Reimb	-	40,118	86,746	86,746	65,059		65,059	21,687	75%	
Interfund Transfers In	-	55,367	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>1,266,632</b>	<b>419,160</b>	<b>811,746</b>	<b>1,473,188</b>	<b>997,207</b>		<b>997,207</b>	<b>475,981</b>	<b>68%</b>	

**Division Purpose:**

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

**Explanation of Revenue Sources:**

This division is funded by charges for services including facility rental, concessions, ticket handling fees, and more. If the charges for services don't cover the annual expenditures, the remainder is subsidized by property tax revenue. Highly popular Broadway shows, such as Wicked and Phantom of the Opera, have increased profits over the last few years. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.50 deposited into the General Fund (#101), \$1.00 deposited into Morris/Palais Self-Promotion Fund (#274), and \$1.00 deposited into Morris PAC Capital Fund (#416). Starting in 2020, the Parking Garage Fund (#601) will reimburse the Morris PAC for 100% of costs of wages and benefits for the Manager-Facility Operations. This is represented as an Interfund Allocation Reimbursement. In 2021, the Morris received the Shuttered Venue Operators Grant (SVOG) from the US Small Business Association to help offset the costs from the COVID-19 closure during 2020.

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

There are many Personnel changes in 2021. The Manager I-Assistant Box Office position is not funded and was eliminated. The Manager-Assistant Facility Operations position was transferred from the Palais Royale Division to the Morris PAC Division (within the General Fund #101). The Marketing Manager position was transferred back from the VPA Experience Division to the Morris PAC Division (from Fund #201 to #101). The Manager Facility Operations (MPAC) position will continue to be paid out of the Morris PAC Division and the associated wages and benefits will be 100% allocated back to the Parking Garage Fund (#601). The General Manager-Venues position will continue to be paid out of the Century Center Operations Fund (#670) and the associated wages and benefits will be allocated back to the Morris PAC Division at 50% (this expense is part of interfund allocations). In 2020, \$175,579 was transferred to the Morris Capital Fund (#416) to help fund the Morris ceiling repair. Due to the COVID-19 pandemic, the Morris Performing Arts Center was shut down for several months during 2020 and several employees were furloughed. As a result, 2020 actual expenditures for wages & benefits were much lower as compared to prior years.

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<b>Division Name</b>	Palais Royale Ballroom					<b>Fund Number</b>	101			
<b>Fund Type</b>	General Fund					<b>Control</b>	City Funds			
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	88,606	28,543	-	-	-	-	-	-	-	-
Fringe Benefits	49,675	28,243	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>138,282</b>	<b>56,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>5,181</b>	<b>5,031</b>	<b>5,000</b>	<b>5,000</b>	<b>817</b>	<b>-</b>	<b>817</b>	<b>4,183</b>	<b>16%</b>	
<b>Services &amp; Charges</b>										
Printing & Advertising	21,346	3,693	-	300	-	300	300	-	100%	
Utilities	88,730	80,505	92,000	92,000	53,982	-	53,982	38,018	59%	
Repairs & Maintenance	54,179	26,223	61,000	68,315	21,597	9,757	31,354	36,961	46%	
Other Services & Charges	2,181	5,539	14,640	14,734	6,198	6,718	12,916	1,818	88%	
<b>Total Services &amp; Charges</b>	<b>166,436</b>	<b>115,959</b>	<b>167,640</b>	<b>175,349</b>	<b>81,777</b>	<b>16,775</b>	<b>98,552</b>	<b>76,797</b>	<b>56%</b>	
<b>Operating Expenditures</b>	<b>309,899</b>	<b>177,777</b>	<b>172,640</b>	<b>180,349</b>	<b>82,594</b>	<b>16,775</b>	<b>99,369</b>	<b>80,980</b>	<b>55%</b>	
<b>Interfund Allocations</b>	<b>48,511</b>	<b>43,637</b>	<b>45,407</b>	<b>45,407</b>	<b>34,058</b>	<b>-</b>	<b>34,058</b>	<b>11,349</b>	<b>75%</b>	
<b>Total Expenditures</b>	<b>358,410</b>	<b>221,414</b>	<b>218,047</b>	<b>225,756</b>	<b>116,652</b>	<b>16,775</b>	<b>133,427</b>	<b>92,329</b>	<b>59%</b>	
<b>Revenue</b>										
Charges for Services	197,585	88,843	42,000	142,400	91,031		91,031	51,369	64%	
Other Income	18,694	4,966	100,400	-	-		-	-	-	
<b>Total Revenue</b>	<b>216,280</b>	<b>93,809</b>	<b>142,400</b>	<b>142,400</b>	<b>91,031</b>		<b>91,031</b>	<b>51,369</b>	<b>64%</b>	

**Division Purpose:**

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

**Explanation of Revenue Sources:**

This division is funded by property tax revenue collected in the General Fund. Charges for Services is for the rental of the retail space. Other Income is the reimbursement from the caterer for utilities and LaSalle Grill for refuse and recycle service.

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

As a result of a new catering contract, in 2021, the Palais Royale personnel budget was eliminated. One position (Manager-Assistant Facility Operations) was transferred to the Morris Performing Arts Center budget (within the same fund) and one position was eliminated (Administrative Assistant I). All utilities are paid for by the City and will be reimbursed by the caterer (included in the Other Income). All other expenses were reduced or eliminated.

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Fund Name	Motor Vehicle Highway					Fund Number	202		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	3,209,051	2,985,157	3,041,250	3,041,250	2,374,762		2,374,762	666,488	78%
Intergov./ Grants	-	-	-	-	118,046		118,046	(118,046)	-
Licenses & Permits	3,150	300	3,000	3,000	1,700		1,700	1,300	57%
Charges for Services	253,301	290,475	232,670	232,670	201,993		201,993	30,677	87%
Interest Earnings	165,725	39,751	26,878	26,878	20,614		20,614	6,264	77%
Debt Proceeds	-	1,778,948	-	890,000	890,000		890,000	-	100%
Other Income	42,383	56,716	5,300	23,326	38,929		38,929	(15,603)	167%
Interfund Allocation Reimb	138,150	149,020	150,163	150,163	112,621		112,621	37,542	75%
Interfund Transfers In	3,852,066	4,937,750	3,500,000	3,500,000	2,624,999		2,624,999	875,001	75%
<b>Total Revenue</b>	<b>7,663,825</b>	<b>10,238,117</b>	<b>6,959,261</b>	<b>7,867,287</b>	<b>6,383,664</b>		<b>6,383,664</b>	<b>1,483,623</b>	<b>81%</b>
<b>Expenditures by Activity</b>									
Streets / Traffic & Lighting	9,441,018	7,154,221	7,146,111	9,945,291	6,972,839	979,752	7,952,591	1,992,699	80%
Curb & Sidewalk Program	1,494,709	1,202,773	1,480,290	1,982,519	1,017,638	613,454	1,631,093	351,427	82%
<b>Total Expenditures</b>	<b>10,935,727</b>	<b>8,356,994</b>	<b>8,626,401</b>	<b>11,927,810</b>	<b>7,990,478</b>	<b>1,593,206</b>	<b>9,583,684</b>	<b>2,344,126</b>	<b>80%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	2,602,952	2,715,345	2,994,880	2,986,926	2,054,646	-	2,054,646	932,280	69%
Fringe Benefits	970,717	1,138,382	1,240,258	1,242,212	859,276	-	859,276	382,936	69%
<b>Total Personnel</b>	<b>3,573,668</b>	<b>3,853,726</b>	<b>4,235,138</b>	<b>4,229,138</b>	<b>2,913,922</b>	<b>-</b>	<b>2,913,922</b>	<b>1,315,216</b>	<b>69%</b>
<b>Supplies</b>	<b>1,080,335</b>	<b>1,065,253</b>	<b>764,833</b>	<b>1,018,029</b>	<b>670,724</b>	<b>41,754</b>	<b>712,478</b>	<b>305,551</b>	<b>70%</b>
<b>Services &amp; Charges</b>									
Professional Services	645,007	255,097	483,476	932,850	315,048	611,400	926,448	6,402	99%
Printing & Advertising	222	194	3,250	3,250	771	-	771	2,479	24%
Utilities	49,037	44,364	48,231	53,521	34,609	-	34,609	18,912	65%
Education & Training	9,540	13,900	15,000	11,460	2,845	-	2,845	8,615	25%
Travel	3,391	2,210	5,000	4,998	-	-	-	4,998	0%
Repairs & Maintenance	424,771	699,746	555,941	593,229	525,776	43,420	569,196	24,034	96%
Debt Service Principal	734,901	590,097	920,461	920,461	764,036	-	764,036	156,425	83%
Debt Service Interest & Fees	45,227	28,674	47,245	47,245	32,593	-	32,593	14,652	69%
Other Services & Charges	177,033	165,904	128,070	127,765	94,256	1,605	95,861	31,904	75%
<b>Total Services &amp; Charges</b>	<b>2,089,129</b>	<b>1,800,187</b>	<b>2,206,674</b>	<b>2,694,779</b>	<b>1,769,934</b>	<b>656,425</b>	<b>2,426,359</b>	<b>268,421</b>	<b>90%</b>
<b>Operating Expenditures</b>	<b>6,743,132</b>	<b>6,719,167</b>	<b>7,206,645</b>	<b>7,941,946</b>	<b>5,354,581</b>	<b>698,178</b>	<b>6,052,759</b>	<b>1,889,188</b>	<b>76%</b>
<b>Capital</b>	<b>64,316</b>	<b>102,840</b>	<b>-</b>	<b>2,566,108</b>	<b>1,571,080</b>	<b>895,028</b>	<b>2,466,108</b>	<b>100,000</b>	<b>96%</b>
<b>Interfund</b>									
Interfund Allocations	1,628,279	1,534,987	1,419,756	1,419,756	1,064,817	-	1,064,817	354,939	75%
Interfund Transfers Out	2,500,000	-	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>4,128,279</b>	<b>1,534,987</b>	<b>1,419,756</b>	<b>1,419,756</b>	<b>1,064,817</b>	<b>-</b>	<b>1,064,817</b>	<b>354,939</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>10,935,727</b>	<b>8,356,994</b>	<b>8,626,401</b>	<b>11,927,810</b>	<b>7,990,478</b>	<b>1,593,206</b>	<b>9,583,684</b>	<b>2,344,127</b>	<b>80%</b>
<b>Net Surplus / (Deficit)</b>	<b>(3,271,902)</b>	<b>1,881,123</b>	<b>(1,667,140)</b>	<b>(4,060,523)</b>	<b>(1,606,814)</b>		<b>(3,200,020)</b>		
Beginning Cash Balance	7,993,003	4,743,203		6,607,820					
Cash Adjustments	22,101	(16,506)		-					
<b>Ending Cash Balance</b>	<b>4,743,203</b>	<b>6,607,820</b>		<b>2,547,297</b>	<b>4,870,483</b>				
Cash Reserves Target	2,733,932	2,089,248		2,981,952					
								<b>Cash Reserves Target</b>	
								25% of Annual expenditures	

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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

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<b>Fund Name</b>	MVH Restricted Fund					<b>Fund Number</b>	266		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	3,209,051	2,985,157	3,041,250	3,041,250	2,374,762		2,374,762	666,488	78%
Interest Earnings	15,007	12,589	187	9,037	8,420		8,420	617	93%
<b>Total Revenue</b>	<b>3,224,058</b>	<b>2,997,747</b>	<b>3,041,437</b>	<b>3,050,287</b>	<b>2,383,182</b>		<b>2,383,182</b>	<b>667,105</b>	<b>78%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	290,561	221,144	353,095	359,095	229,693	-	229,693	129,402	64%
Fringe Benefits	148,185	103,529	140,277	140,277	103,234	-	103,234	37,043	74%
<b>Total Personnel</b>	<b>438,746</b>	<b>324,673</b>	<b>493,372</b>	<b>499,372</b>	<b>332,927</b>	<b>-</b>	<b>332,927</b>	<b>166,445</b>	<b>67%</b>
<b>Supplies</b>	<b>1,355,841</b>	<b>1,165,290</b>	<b>1,189,768</b>	<b>1,235,238</b>	<b>922,545</b>	<b>128,785</b>	<b>1,051,329</b>	<b>183,909</b>	<b>85%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	250,000	249,700	-	249,700	300	100%
Repairs & Maintenance	774,629	1,042,462	1,358,110	1,512,302	460,796	803,209	1,264,005	248,298	84%
<b>Total Services &amp; Charges</b>	<b>774,629</b>	<b>1,042,462</b>	<b>1,358,110</b>	<b>1,762,302</b>	<b>710,495</b>	<b>803,209</b>	<b>1,513,704</b>	<b>248,598</b>	<b>86%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,800</b>	<b>15,800</b>	<b>-</b>	<b>15,800</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>2,569,216</b>	<b>2,532,426</b>	<b>3,041,250</b>	<b>3,512,713</b>	<b>1,981,767</b>	<b>931,994</b>	<b>2,913,760</b>	<b>598,952</b>	<b>83%</b>
<b>Net Surplus / (Deficit)</b>	<b>654,842</b>	<b>465,321</b>	<b>187</b>	<b>(462,426)</b>	<b>401,415</b>		<b>(530,579)</b>		
Beginning Cash Balance	-	650,402		1,126,297			<b>Cash Reserves Target</b>		
Cash Adjustments	(4,440)	10,574		-			No reserve requirement		
<b>Ending Cash Balance</b>	<b>650,402</b>	<b>1,126,297</b>		<b>663,871</b>	<b>1,568,628</b>				
Cash Reserves Target	-	-		-					

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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**Motor Vehicle Highway Budget Summary - Fund 202 & 266**

	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	6,418,102	5,970,315	6,082,500	6,082,500	4,749,524		4,749,524	1,332,976	78%
Intergov./ Grants	-	-	-	-	118,046		118,046	(118,046)	-
Licenses & Permits	3,150	300	3,000	3,000	1,700		1,700	1,300	57%
Charges for Services	253,301	290,475	232,670	232,670	201,993		201,993	30,677	87%
Interest Earnings	180,733	52,340	27,065	35,915	29,034		29,034	6,881	81%
Debt Proceeds	-	1,778,948	-	890,000	890,000		890,000	-	100%
Other Income	42,383	56,716	5,300	23,326	38,929		38,929	(15,603)	167%
Interfund Allocation Reimb	138,150	149,020	150,163	150,163	112,621		112,621	37,542	75%
Interfund Transfers In	3,852,066	4,937,750	3,500,000	3,500,000	2,624,999		2,624,999	875,001	75%
<b>Total Revenue</b>	<b>10,887,884</b>	<b>13,235,863</b>	<b>10,000,698</b>	<b>10,917,574</b>	<b>8,766,845</b>		<b>8,766,845</b>	<b>2,150,728</b>	<b>80%</b>
<b>Expenditures by Fund</b>									
Motor Vehicle Highway (#202)	10,935,727	8,356,994	8,626,401	11,927,810	7,990,478	1,593,206	9,583,684	2,344,126	80%
MVH Restricted (#266)	2,569,216	2,532,426	3,041,250	3,512,713	1,981,767	931,994	2,913,760	598,952	83%
<b>Total Expenditures</b>	<b>13,504,943</b>	<b>10,889,419</b>	<b>11,667,651</b>	<b>15,440,523</b>	<b>9,972,244</b>	<b>2,525,200</b>	<b>12,497,444</b>	<b>2,943,078</b>	<b>81%</b>
<b>Expenditures by Activity</b>									
Streets / Traffic & Lighting	12,010,234	9,686,646	10,187,361	13,458,003	8,954,606	1,911,746	10,866,352	2,591,652	81%
Curb & Sidewalk Program	1,494,709	1,202,773	1,480,290	1,982,519	1,017,638	613,454	1,631,093	351,427	82%
<b>Total Expenditures</b>	<b>13,504,943</b>	<b>10,889,419</b>	<b>11,667,651</b>	<b>15,440,523</b>	<b>9,972,244</b>	<b>2,525,200</b>	<b>12,497,444</b>	<b>2,943,079</b>	<b>81%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	2,893,512	2,936,488	3,347,975	3,346,021	2,284,338	-	2,284,338	1,061,683	68%
Fringe Benefits	1,118,902	1,241,911	1,380,535	1,382,489	962,510	-	962,510	419,979	70%
<b>Total Personnel</b>	<b>4,012,414</b>	<b>4,178,400</b>	<b>4,728,510</b>	<b>4,728,510</b>	<b>3,246,849</b>	<b>-</b>	<b>3,246,849</b>	<b>1,481,662</b>	<b>69%</b>
<b>Supplies</b>	<b>2,436,176</b>	<b>2,230,544</b>	<b>1,954,601</b>	<b>2,253,267</b>	<b>1,593,269</b>	<b>170,538</b>	<b>1,763,807</b>	<b>489,460</b>	<b>78%</b>
<b>Services &amp; Charges</b>									
Professional Services	645,007	255,097	483,476	1,182,850	564,748	611,400	1,176,148	6,702	99%
Printing & Advertising	222	194	3,250	3,250	771	-	771	2,479	24%
Utilities	49,037	44,364	48,231	53,521	34,609	-	34,609	18,912	65%
Education & Training	9,540	13,900	15,000	11,460	2,845	-	2,845	8,615	25%
Travel	3,391	2,210	5,000	4,998	-	-	-	4,998	0%
Repairs & Maintenance	1,199,400	1,742,208	1,914,051	2,105,532	986,572	846,629	1,833,200	272,331	87%
Debt Service Principal	734,901	590,097	920,461	920,461	764,036	-	764,036	156,425	83%
Debt Service Interest & Fees	45,227	28,674	47,245	47,245	32,593	-	32,593	14,652	69%
Other Services & Charges	177,033	165,904	128,070	127,765	94,256	1,605	95,861	31,904	75%
<b>Total Services &amp; Charges</b>	<b>2,863,758</b>	<b>2,842,649</b>	<b>3,564,784</b>	<b>4,457,082</b>	<b>2,480,430</b>	<b>1,459,634</b>	<b>3,940,064</b>	<b>517,018</b>	<b>88%</b>
<b>Operating Expenditures</b>	<b>9,312,348</b>	<b>9,251,592</b>	<b>10,247,895</b>	<b>11,438,859</b>	<b>7,320,547</b>	<b>1,630,172</b>	<b>8,950,719</b>	<b>2,488,140</b>	<b>78%</b>
<b>Capital</b>	<b>64,316</b>	<b>102,840</b>	<b>-</b>	<b>2,581,908</b>	<b>1,586,880</b>	<b>895,028</b>	<b>2,481,908</b>	<b>100,000</b>	<b>96%</b>
<b>Interfund</b>									
Interfund Allocations	1,628,279	1,534,987	1,419,756	1,419,756	1,064,817	-	1,064,817	354,939	75%
Interfund Transfers Out	2,500,000	-	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>4,128,279</b>	<b>1,534,987</b>	<b>1,419,756</b>	<b>1,419,756</b>	<b>1,064,817</b>	<b>-</b>	<b>1,064,817</b>	<b>354,939</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>13,504,943</b>	<b>10,889,419</b>	<b>11,667,651</b>	<b>15,440,523</b>	<b>9,972,244</b>	<b>2,525,200</b>	<b>12,497,444</b>	<b>2,943,079</b>	<b>81%</b>
<b>Net Surplus / (Deficit)</b>	<b>(2,617,060)</b>	<b>2,346,444</b>	<b>(1,666,953)</b>	<b>(4,522,949)</b>	<b>(1,205,399)</b>		<b>(3,730,599)</b>		
Beginning Cash Balance	7,993,003	5,393,605		7,734,117					
Cash Adjustments	17,661	(5,932)		-					
<b>Ending Cash Balance</b>	<b>5,393,605</b>	<b>7,734,117</b>		<b>3,211,168</b>	<b>6,439,111</b>				

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<b>Fund Name</b>	Local Road & Street					<b>Fund Number</b>	251		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	1,858,579	1,781,618	1,539,462	1,800,000	1,401,422		1,401,422	398,578	78%
Intergov./ Grants	117,020	101,082	350,000	491,692	501,692		501,692	(10,000)	102%
Interest Earnings	132,553	43,781	7,007	19,300	16,871		16,871	2,429	87%
Other Income	38,375	18,968	-	-	-		-	-	-
Interfund Transfers In	2,500,000	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>4,646,528</b>	<b>1,945,448</b>	<b>1,896,469</b>	<b>2,310,992</b>	<b>1,919,985</b>		<b>1,919,985</b>	<b>391,007</b>	<b>83%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>63,646</b>	<b>4,468</b>	<b>350,000</b>	<b>400,548</b>	<b>235,530</b>	<b>24,129</b>	<b>259,659</b>	<b>140,889</b>	<b>65%</b>
<b>Services &amp; Charges</b>									
Professional Services	175,032	200,078	80,000	754,276	360,445	255,538	615,983	138,293	82%
Repairs & Maintenance	376,289	795,967	-	743,974	347,300	380,704	728,004	15,970	98%
Other Services & Charges	5,000	2,094	15,000	15,000	7,262	50	7,312	7,688	49%
<b>Total Services &amp; Charges</b>	<b>556,321</b>	<b>998,139</b>	<b>95,000</b>	<b>1,513,250</b>	<b>715,007</b>	<b>636,292</b>	<b>1,351,299</b>	<b>161,951</b>	<b>89%</b>
<b>Capital</b>	<b>2,095,286</b>	<b>1,552,078</b>	<b>300,000</b>	<b>915,452</b>	<b>486,205</b>	<b>283,976</b>	<b>770,181</b>	<b>145,271</b>	<b>84%</b>
<b>Interfund Transfers Out</b>	<b>617,569</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>1,499,999</b>	<b>-</b>	<b>1,499,999</b>	<b>500,001</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>3,332,822</b>	<b>3,554,685</b>	<b>2,745,000</b>	<b>4,829,250</b>	<b>2,936,741</b>	<b>944,398</b>	<b>3,881,139</b>	<b>948,112</b>	<b>80%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,313,706</b>	<b>(1,609,236)</b>	<b>(848,531)</b>	<b>(2,518,258)</b>	<b>(1,016,756)</b>		<b>(1,961,154)</b>		
Beginning Cash Balance	3,919,938	5,233,148		3,632,884					
Cash Adjustments	(495)	8,971		-					
<b>Ending Cash Balance</b>	<b>5,233,148</b>	<b>3,632,884</b>		<b>1,114,625</b>	<b>2,708,014</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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

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



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<b>Fund Name</b>	LOIT Special Distribution					<b>Fund Number</b>	257		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	144,097	-	-	-		-	-	-
Interest Earnings	10,922	1,257	129	1,440	1,284		1,284	156	89%
Other Income	92,453	-	-	1,500	1,500		1,500	-	100%
<b>Total Revenue</b>	<b>103,375</b>	<b>145,354</b>	<b>129</b>	<b>2,940</b>	<b>2,784</b>		<b>2,784</b>	<b>156</b>	<b>95%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	257,469	17,856	-	106,004	3,762	2,242	6,004	100,000	6%
<b>Total Services &amp; Charges</b>	<b>257,469</b>	<b>17,856</b>	<b>-</b>	<b>106,004</b>	<b>3,762</b>	<b>2,242</b>	<b>6,004</b>	<b>100,000</b>	<b>6%</b>
<b>Capital</b>	<b>434,025</b>	<b>31,938</b>	<b>-</b>	<b>103,459</b>	<b>20,166</b>	<b>83,293</b>	<b>103,459</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>691,494</b>	<b>49,793</b>	<b>-</b>	<b>209,463</b>	<b>23,927</b>	<b>85,536</b>	<b>109,463</b>	<b>100,000</b>	<b>52%</b>
<b>Net Surplus / (Deficit)</b>	<b>(588,119)</b>	<b>95,560</b>	<b>129</b>	<b>(206,523)</b>	<b>(21,143)</b>		<b>(106,679)</b>		
Beginning Cash Balance	757,509	170,735		266,588			<b>Cash Reserves Target</b>		
Cash Adjustments	1,345	293		-			No reserve requirement - one-time distribution		
<b>Ending Cash Balance</b>	<b>170,735</b>	<b>266,588</b>		<b>60,065</b>	<b>245,445</b>		- spend down to zero		
Cash Reserves Target	-	-		-					

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Local Road & Bridge Grant					<b>Fund Number</b>	265		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	553,253	1,102,365	1,000,000	1,141,172	791,072		791,072	350,100	69%
Interest Earnings	10,466	7,642	10	4,010	4,458		4,458	(448)	111%
Other Income	-	-	-	-	-		-	-	-
Interfund Transfers In	553,253	1,522,365	1,000,000	1,000,000	791,072		791,072	208,928	79%
<b>Total Revenue</b>	<b>1,116,972</b>	<b>2,632,372</b>	<b>2,000,010</b>	<b>2,145,182</b>	<b>1,586,601</b>		<b>1,586,601</b>	<b>558,580</b>	<b>74%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Repairs & Maintenance	996,856	1,691,081	2,000,000	3,420,585	2,482,521	223,243	2,705,764	714,821	79%
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>996,856</b>	<b>1,691,081</b>	<b>2,000,000</b>	<b>3,420,585</b>	<b>2,482,521</b>	<b>223,243</b>	<b>2,705,764</b>	<b>714,821</b>	<b>79%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>996,856</b>	<b>1,691,081</b>	<b>2,000,000</b>	<b>3,420,585</b>	<b>2,482,521</b>	<b>223,243</b>	<b>2,705,764</b>	<b>714,821</b>	<b>79%</b>
<b>Net Surplus / (Deficit)</b>	<b>120,116</b>	<b>941,291</b>	<b>10</b>	<b>(1,275,403)</b>	<b>(895,920)</b>		<b>(1,119,163)</b>		
Beginning Cash Balance	329,373	449,431		1,391,493					
Cash Adjustments	(58)	770		-					
<b>Ending Cash Balance</b>	<b>449,431</b>	<b>1,391,493</b>		<b>116,090</b>	<b>495,573</b>				
Cash Reserves Target	-	-		-	-				

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Major Moves Construction</b>					<b>Fund Number</b>	412		
<b>Fund Type</b>	<b>Capital Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Grants	-	668	-	51,633	51,633		51,633	-	100%
Interest Earnings	69,658	17,411	7,533	7,533	8,140		8,140	(607)	108%
Other Income	584,181	493,328	493,329	493,329	493,328		493,328	1	100%
<b>Total Revenue</b>	<b>653,840</b>	<b>511,407</b>	<b>500,862</b>	<b>552,495</b>	<b>553,101</b>		<b>553,101</b>	<b>(606)</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	-	-	450,000	450,000	-	-	-	450,000	0%
<b>Services &amp; Charges</b>									
Professional Services	1,502	108,890	-	96,265	48,546	47,719	96,265	-	100%
Repairs & Maintenance	710,820	44,201	-	97,898	-	97,898	97,898	-	100%
<b>Total Services &amp; Charges</b>	<b>712,322</b>	<b>153,090</b>	<b>-</b>	<b>194,163</b>	<b>48,546</b>	<b>145,617</b>	<b>194,163</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>	<b>513,712</b>	<b>649,253</b>	<b>-</b>	<b>102,896</b>	<b>27,855</b>	<b>75,041</b>	<b>102,896</b>	<b>-</b>	<b>100%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>522,365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,226,034</b>	<b>1,324,708</b>	<b>450,000</b>	<b>747,059</b>	<b>76,401</b>	<b>220,658</b>	<b>297,059</b>	<b>450,000</b>	<b>40%</b>
<b>Net Surplus / (Deficit)</b>	<b>(572,194)</b>	<b>(813,301)</b>	<b>50,862</b>	<b>(194,564)</b>	<b>476,700</b>		<b>256,042</b>		
Beginning Cash Balance	2,765,949	2,195,972		1,386,436					
Cash Adjustments	2,216	3,765		-					
<b>Ending Cash Balance</b>	<b>2,195,972</b>	<b>1,386,436</b>		<b>1,191,872</b>	<b>1,866,016</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							No reserve requirement - Capital fund - spend down to zero		
<b>Fund Purpose:</b>									
This fund was established in 2006 with the City's share of the proceeds for the lease of the Indiana Toll Road (I-80/90). The fund is used to finance capital improvements projects managed by the Engineering division of the Department of Public Works.									
Per Indiana Code Section 8-14-16-5, "money in the fund may be expended only for the following purposes: (1) Construction of highways, roads, and bridges; (2) In a county that is a member of the northwest Indiana regional development authority, or in a city or town located in such a county, any purpose for which the regional development authority may make expenditures under IC 36-7-5; (3) Providing funding for economic development projects (as defined in IC 6-3.5-7-13.1(c)(1) or IC 6-3.5-7-13.1(c)(2)(A) through IC 6-3.5-7-13.1(c)(2)(K)); (4) Matching federal grants for a purpose described in this section; (5) Providing funding for interlocal agreements under IC 36-1-7 for a purpose described in this section; (6) Providing the county's, city's, or town's contribution to a regional development authority established under IC 36-7.6-2-3."									
<b>Explanation of Revenue Sources:</b>									
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.									
<b>Explanation of Expenditures and Significant Changes/Variations:</b>									
The 2020 adopted budget was \$500,000. The 2020 amended budget includes open purchase orders carried forward from 2019 for active capital improvement projects. Therefore, the overall decrease of \$1.2M reflects open projects which most likely will close out in 2020. Also, in 2020, this fund budgeted for the Local Public Agency (LPA) Project Corby-Ironwood-Rockne intersection improvement consisting of reconstruction of the existing signalized intersection.									
For 2021, \$450,000 is budgeted for the Streets Division to use for street paving materials.									

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<b>Fund Name</b>	2021 Infrastructure Bond Capital					<b>Fund Number</b>	455		
<b>Fund Type</b>	Capital Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	-	-	-	18,000	16,468		16,468	1,532	91%
Interfund Transfers In	-	-	-	8,601,026	8,601,026		8,601,026	-	100%
<b>Total Revenue</b>	-	-	-	8,619,026	8,617,494		8,617,494	1,532	100%
<b>Expenditures by Type</b>									
Capital	-	-	-	7,601,026	925,592	4,723,163	5,648,756	1,952,270	74%
Interfund Transfers Out	-	-	-	1,000,000	791,072	-	791,072	208,928	79%
<b>Total Expenditures</b>	-	-	-	8,601,026	1,716,664	4,723,163	6,439,827	2,161,198	75%
<b>Net Surplus / (Deficit)</b>	-	-	-	18,000	6,900,830		2,177,667		
Beginning Cash Balance	-	-	-	-	-				
Cash Adjustments	-	-	-	-	-				
<b>Ending Cash Balance</b>	-	-	-	18,000	7,022,263				
Cash Reserves Target	-	-	-	-	-				

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

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

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

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

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Fund Name	Solid Waste Operations					Fund Number	610		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	5,463,922	5,656,106	5,506,237	5,506,237	4,597,684		4,597,684	908,553	83%
Interest Earnings	12,252	2,362	-	205	205		205	-	100%
Other Income	13,220	98,540	45,500	46,848	49,951		49,951	(3,103)	107%
Interfund Transfers In	-	250,000	965,000	1,500,000	1,500,000		1,500,000	-	100%
<b>Total Revenue</b>	<b>5,489,395</b>	<b>6,007,008</b>	<b>6,516,737</b>	<b>7,053,290</b>	<b>6,147,840</b>		<b>6,147,840</b>	<b>905,450</b>	<b>87%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,030,068	1,151,775	1,146,617	1,146,617	806,848	-	806,848	339,769	70%
Fringe Benefits	421,865	491,924	521,476	521,476	339,231	-	339,231	182,245	65%
<b>Total Personnel</b>	<b>1,451,934</b>	<b>1,643,699</b>	<b>1,668,093</b>	<b>1,668,093</b>	<b>1,146,080</b>	-	<b>1,146,080</b>	<b>522,014</b>	<b>69%</b>
<b>Supplies</b>									
	254,413	328,387	472,330	474,822	260,166	4,024	264,190	210,632	56%
<b>Services &amp; Charges</b>									
Printing & Advertising	-	504	5,193	5,193	4,106	-	4,106	1,087	79%
Education & Training	975	-	20,000	20,000	12,529	4,631	17,160	2,840	86%
Travel	1,137	-	9,900	9,900	-	-	-	9,900	0%
Repairs & Maintenance	810,289	1,156,210	995,000	950,900	820,960	-	820,960	129,940	86%
Debt Service Principal	-	-	-	250,000	250,000	-	250,000	-	100%
Other Services & Charges	998,584	1,199,086	1,114,933	1,160,448	919,261	3,360	922,621	237,827	80%
<b>Total Services &amp; Charges</b>	<b>1,810,984</b>	<b>2,355,800</b>	<b>2,145,026</b>	<b>2,396,441</b>	<b>2,006,856</b>	<b>7,992</b>	<b>2,014,848</b>	<b>381,594</b>	<b>84%</b>
<b>Operating Expenditures</b>	<b>3,517,330</b>	<b>4,327,885</b>	<b>4,285,449</b>	<b>4,539,356</b>	<b>3,413,101</b>	<b>12,016</b>	<b>3,425,117</b>	<b>1,114,240</b>	<b>75%</b>
<b>Interfund</b>									
Interfund Allocations	998,406	958,978	1,185,129	1,185,129	888,846	-	888,846	296,283	75%
Interfund Transfers Out	1,053,026	979,213	1,065,255	1,065,255	663,043	-	663,043	402,212	62%
<b>Total Interfund</b>	<b>2,051,432</b>	<b>1,938,191</b>	<b>2,250,384</b>	<b>2,250,384</b>	<b>1,551,889</b>	-	<b>1,551,889</b>	<b>698,495</b>	<b>69%</b>
<b>Total Expenditures</b>	<b>5,568,762</b>	<b>6,266,076</b>	<b>6,535,833</b>	<b>6,789,740</b>	<b>4,964,990</b>	<b>12,016</b>	<b>4,977,006</b>	<b>1,812,735</b>	<b>73%</b>
<b>Net Surplus / (Deficit)</b>	<b>(79,367)</b>	<b>(259,069)</b>	<b>(19,096)</b>	<b>263,550</b>	<b>1,182,850</b>		<b>1,170,834</b>		
Beginning Cash Balance	525,571	449,145		87,032					
Cash Adjustments	2,941	(103,044)		-					
<b>Ending Cash Balance</b>	<b>449,145</b>	<b>87,032</b>		<b>350,583</b>	<b>872,039</b>				
Cash Reserves Target	556,876	626,608		678,974					
							<b>Cash Reserves Target</b>		
							10% of Annual expenditures		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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<b>Fund Name</b>	Solid Waste Capital					<b>Fund Number</b>	611		
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	5,423	946	-	23	25		25	(2)	109%
Debt Proceeds	-	375,000	-	758,270	758,270		758,270	-	100%
Interfund Transfers In	1,053,026	979,213	1,065,255	1,065,255	663,043		663,043	402,212	62%
<b>Total Revenue</b>	<b>1,058,449</b>	<b>1,355,159</b>	<b>1,065,255</b>	<b>1,823,548</b>	<b>1,421,338</b>		<b>1,421,338</b>	<b>402,210</b>	<b>78%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	970,891	927,626	1,002,558	1,002,558	650,031	-	650,031	352,527	65%
Debt Service Interest & Fees	67,113	51,027	62,697	62,697	26,144	-	26,144	36,553	42%
<b>Total Services &amp; Charges</b>	<b>1,038,004</b>	<b>978,653</b>	<b>1,065,255</b>	<b>1,065,255</b>	<b>676,175</b>	<b>-</b>	<b>676,175</b>	<b>389,080</b>	<b>63%</b>
<b>Capital</b>	<b>-</b>	<b>53,416</b>	<b>-</b>	<b>1,133,270</b>	<b>354,135</b>	<b>779,135</b>	<b>1,133,270</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>1,038,004</b>	<b>1,032,069</b>	<b>1,065,255</b>	<b>2,198,525</b>	<b>1,030,310</b>	<b>779,135</b>	<b>1,809,445</b>	<b>389,080</b>	<b>82%</b>
<b>Net Surplus / (Deficit)</b>	<b>20,445</b>	<b>323,090</b>	<b>-</b>	<b>(374,977)</b>	<b>391,028</b>		<b>(388,107)</b>		
Beginning Cash Balance	44,494	64,925		388,126					
Cash Adjustments	(15)	111		-					
<b>Ending Cash Balance</b>	<b>64,925</b>	<b>388,126</b>		<b>13,149</b>	<b>779,154</b>				
Cash Reserves Target	-	-		-					

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

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

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

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

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Fund Name	Water Works Operations					Fund Number	620		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	18,428,418	19,530,007	18,768,653	18,768,653	14,906,885		14,906,885	3,861,768	79%
Interest Earnings	89,938	29,477	21,605	25,355	24,031		24,031	1,324	95%
Other Income	37,155	30,256	42,500	54,241	21,487		21,487	32,754	40%
Interfund Allocation Reimb	1,734,889	1,788,327	1,856,424	1,856,424	1,392,318		1,392,318	464,106	75%
Interfund Transfers In	159,826	83,727	103,534	103,534	30,649		30,649	72,885	30%
<b>Total Revenue</b>	<b>20,450,225</b>	<b>21,461,793</b>	<b>20,792,716</b>	<b>20,808,207</b>	<b>16,375,370</b>		<b>16,375,370</b>	<b>4,432,837</b>	<b>79%</b>
<b>Expenditures by Subdivisions</b>									
Oper - Source Supply	768,471	702,975	778,000	778,000	548,287	9,692	557,979	220,021	72%
Maint - Source Supply	330,488	403,658	642,000	553,206	269,030	107,041	376,071	177,135	68%
Oper - Water Treatment	394,221	458,003	413,877	522,180	226,907	144,550	371,456	150,724	71%
Maint - Water Treatment	279,965	301,456	313,000	340,439	198,799	40,261	239,060	101,379	70%
Oper - Transmission & Distrib	292,643	176,825	348,050	451,928	268,929	63,527	332,457	119,472	74%
Maint - Transmission & Distrib	2,151,505	2,338,704	2,516,870	2,519,696	1,403,080	250,754	1,653,834	865,862	66%
Oper - Customer Accounts	1,821,492	1,324,877	1,347,715	1,947,094	1,251,840	179,349	1,431,190	515,904	74%
Admin & General	14,641,606	14,893,939	15,013,864	15,120,787	10,779,236	79,361	10,858,597	4,262,190	72%
<b>Total Expenditures</b>	<b>20,680,391</b>	<b>20,600,437</b>	<b>21,373,376</b>	<b>22,233,330</b>	<b>14,946,109</b>	<b>874,535</b>	<b>15,820,644</b>	<b>6,412,687</b>	<b>71%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	3,287,529	3,387,258	3,694,444	3,661,444	2,347,777	-	2,347,777	1,313,667	64%
Fringe Benefits	1,287,012	1,442,985	1,532,758	1,532,758	1,014,522	-	1,014,522	518,236	66%
<b>Total Personnel</b>	<b>4,574,540</b>	<b>4,830,243</b>	<b>5,227,202</b>	<b>5,194,202</b>	<b>3,362,299</b>	<b>-</b>	<b>3,362,299</b>	<b>1,831,903</b>	<b>65%</b>
<b>Supplies</b>	<b>1,499,242</b>	<b>1,266,625</b>	<b>1,430,772</b>	<b>1,595,114</b>	<b>808,908</b>	<b>203,059</b>	<b>1,011,967</b>	<b>583,147</b>	<b>63%</b>
<b>Services &amp; Charges</b>									
Professional Services	891,024	850,848	676,560	994,969	418,540	269,508	688,049	306,920	69%
Printing & Advertising	1,165	2,209	10,259	10,679	1,177	713	1,890	8,790	18%
Utilities	769,708	752,924	823,700	830,700	597,087	-	597,087	233,613	72%
Education & Training	10,627	10,322	32,675	43,675	16,826	1,321	18,147	25,528	42%
Travel	2,386	2,754	18,750	8,750	-	-	-	8,750	0%
Repairs & Maintenance	321,740	388,841	475,200	633,467	392,068	74,324	466,392	167,075	74%
Debt Service Principal	396,892	401,882	296,672	296,672	296,671	-	296,671	1	100%
Debt Service Interest & Fees	23,014	15,525	8,065	8,065	8,064	-	8,064	1	100%
Other Services & Charges	3,008,526	3,097,555	3,539,979	3,783,495	2,419,310	325,610	2,744,920	1,038,575	73%
<b>Total Services &amp; Charges</b>	<b>5,425,081</b>	<b>5,522,862</b>	<b>5,881,860</b>	<b>6,610,472</b>	<b>4,149,744</b>	<b>671,476</b>	<b>4,821,219</b>	<b>1,789,253</b>	<b>73%</b>
<b>Operating Expenditures</b>	<b>11,498,863</b>	<b>11,619,730</b>	<b>12,539,834</b>	<b>13,399,788</b>	<b>8,320,951</b>	<b>874,535</b>	<b>9,195,486</b>	<b>4,204,303</b>	<b>69%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund</b>									
Interfund Allocations	1,979,352	2,184,334	2,267,793	2,267,793	1,700,844	-	1,700,844	566,949	75%
PILOT	1,662,624	1,629,442	1,611,201	1,611,201	1,208,400	-	1,208,400	402,801	75%
Interfund Transfers Out	5,539,552	5,166,931	4,954,548	4,954,548	3,715,914	-	3,715,914	1,238,634	75%
<b>Total Interfund</b>	<b>9,181,528</b>	<b>8,980,707</b>	<b>8,833,542</b>	<b>8,833,542</b>	<b>6,625,158</b>	<b>-</b>	<b>6,625,158</b>	<b>2,208,384</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>20,680,391</b>	<b>20,600,437</b>	<b>21,373,376</b>	<b>22,233,330</b>	<b>14,946,109</b>	<b>874,535</b>	<b>15,820,644</b>	<b>6,412,687</b>	<b>71%</b>
<b>Net Surplus / (Deficit)</b>	<b>(230,166)</b>	<b>861,356</b>	<b>(580,660)</b>	<b>(1,425,123)</b>	<b>1,429,261</b>		<b>554,726</b>		
Beginning Cash Balance	4,618,205	4,204,418		4,840,727					
Cash Adjustments	(183,621)	(225,047)		-					
<b>Ending Cash Balance</b>	<b>4,434,584</b>	<b>3,979,371</b>		<b>4,840,727</b>	<b>5,593,917</b>				
Cash Reserves Target	1,034,020	1,030,022		1,111,667					
							<b>Cash Reserves Target</b>		
							5% of Annual expenditures		
<b>Fund Purpose:</b>									
This fund was established to account for all revenue and operational expenses of the water utility. This fund also provides the monies for debt service obligations, reserve requirements and revenue funded capital improvements through transfer of monies to other funds within the utility operations.									
<b>Explanation of Revenue Sources:</b>									
The general source of the water utility's revenue comes from the water service that is provided to its customers. Quarter 1 of 2020 included the final three months of a two phase increase in water rates and charges. Forecast assumptions remain flat with minimal change. Other Income consists of reimbursements and other miscellaneous type sales. Interfund Allocation Reimbursement consists of the Utility Customer Service Allocation (allocate the operational costs of the customer service department to benefiting operations including Sewage Works, Solid Waste, and Project ReLeaf) and the Payroll Cost Allocation (allocate a specified position's salaries & benefits between the divisions its serves). This fund also receives interfund transfers from the other water utility funds (#624, 625, 626 and 629) for interest earnings that are received in those funds and then subsequently transferred to this fund.									
<b>Explanation of Expenditures, Staffing, and Significant Changes/Variations:</b>									
Operational expenditures include those incurred in operating source of supply and pumping facilities, treatment facilities and distribution facilities. In addition, customer service costs are related to utility billing and collections.									
<ul style="list-style-type: none"> <li>• 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 &amp; #158).</li> <li>• Interfund Transfers Out include transfers to the Water Works Sinking Fund (#625) to fund debt service principal and interest payments on bonds, transfers to the Water Works Capital Fund (#622) to fund capital expenditures, and transfers to the Water Works Operations &amp; Maintenance (O&amp;M) Reserve (Fund #629).</li> <li>• Payment in lieu of taxes (PILOT) is transferred to the General Fund (#101). PILOT is calculated as 3% of the net book value of the Water Utility's capital assets.</li> </ul>									

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<b>Fund Name</b>	Water Works Capital	<b>Fund Number</b>	622
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	192,850	236,907	210,000	210,000	133,460		133,460	76,540	64%
Interest Earnings	90,537	51,626	59,877	59,877	43,314		43,314	16,563	72%
Other Income	-	9,568	-	-	11,040		11,040	(11,040)	-
Interfund Transfers In	3,241,000	3,862,000	3,373,000	3,373,000	2,529,751		2,529,751	843,249	75%
<b>Total Revenue</b>	<b>3,524,387</b>	<b>4,160,101</b>	<b>3,642,877</b>	<b>3,642,877</b>	<b>2,717,565</b>		<b>2,717,565</b>	<b>925,312</b>	<b>75%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	65,611	31,704	-	82,087	6,134	75,953	82,087	-	100%
<b>Total Services &amp; Charges</b>	<b>65,611</b>	<b>31,704</b>	<b>-</b>	<b>82,087</b>	<b>6,134</b>	<b>75,953</b>	<b>82,087</b>	<b>-</b>	<b>100%</b>
<b>Capital</b>	<b>1,147,043</b>	<b>726,784</b>	<b>2,573,000</b>	<b>6,182,355</b>	<b>1,091,572</b>	<b>1,433,365</b>	<b>2,524,936</b>	<b>3,657,419</b>	<b>41%</b>
<b>Total Expenditures</b>	<b>1,212,655</b>	<b>758,488</b>	<b>2,573,000</b>	<b>6,264,442</b>	<b>1,097,705</b>	<b>1,509,318</b>	<b>2,607,023</b>	<b>3,657,419</b>	<b>42%</b>

<b>Net Surplus / (Deficit)</b>	2,311,733	3,401,613	1,069,877	(2,621,565)	1,619,860	110,542
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Beginning Cash Balance	1,888,226	4,187,432	7,652,044
Cash Adjustments	(12,526)	62,999	-
<b>Ending Cash Balance</b>	<b>4,187,432</b>	<b>7,652,044</b>	<b>5,030,479</b>
Cash Reserves Target	-	-	-

**Cash Reserves Target**

No reserve requirement - Capital fund - spend down to zero

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

**Explanation of Revenue Sources:**  
This fund receives interfund transfers from the Water Works Operations Fund (#620) as needed to cover capital expenditures. This fund also receives revenue from a system development fee: a one-time capital contribution charged to customers making a new connection to the water system.

**Explanation of Expenditures and Significant Changes/Variations:**  
Restricted cash accumulation beginning in 2018-2022 will fund the 2022 \$4,000,000 exchange program.

<p><b>2021 projects include:</b></p> <p><b>Equipment:</b> \$44,000</p> <ul style="list-style-type: none"> <li>• (1) arrow board - \$12,000</li> <li>• (1) 12' cargo trailer - \$12,000</li> <li>• (1) trailer for shoring box - \$10,000</li> <li>• (1) long shoring utility trailer - \$10,000</li> </ul> <p><b>Vehicles:</b> \$429,000</p> <ul style="list-style-type: none"> <li>• (3) mini cargo vans - \$99,000</li> <li>• (1) midsize car - \$35,000</li> <li>• (2) 4WD trucks - \$70,000</li> <li>• (1) 2WD truck w/tommy gate - \$35,000</li> <li>• (1) 4WD pickup truck with plow - \$45,000</li> <li>• (1) 4WD truck w/plow - \$40,000</li> <li>• (1) Dump truck - \$150,000</li> </ul> <p><b>Booster Pump Stations:</b> \$81,000</p> <ul style="list-style-type: none"> <li>• Locust booster station - \$62,000</li> <li>• Topsfield booster station - \$19,000</li> </ul> <p><b>Mains:</b> \$867,000</p> <ul style="list-style-type: none"> <li>• Water main, hydrant, and valve replacement</li> </ul> <p><b>Edison Filtration Plant Rehabilitation:</b> \$822,000</p> <p><b>Northwest Elevated Tank:</b> \$330,000</p>	<p><b>Previous projects include:</b></p> <p><b>North Station Filtration Plant Rehabilitation:</b> \$672,000 (2020) / \$950,000 (2019)</p> <p>Upgrades and replacements include:</p> <ul style="list-style-type: none"> <li>• outdated chlorine gas system</li> <li>• scrubber chemical</li> <li>• filter media</li> <li>• raw water piping</li> <li>• dehumidification system</li> <li>• HVAC compressors</li> <li>• outdated PLCs</li> <li>• high service pumps</li> </ul> <p><b>Pinhook Filtration Plant Rehabilitation:</b> \$771,000 (2020) / \$2M overall budget</p> <p>Project elements include:</p> <ul style="list-style-type: none"> <li>• replacement of electronic actuator valves</li> <li>• replacement of filter underdrains</li> <li>• control panel and motor upgrades</li> <li>• air handling system upgrades</li> <li>• building roof repairs</li> </ul>
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<b>Fund Name</b>	Water Works Customer Deposit	<b>Fund Number</b>	624
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<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	39,720	11,222	17,381	17,381	6,531		6,531	10,850	38%
<b>Total Revenue</b>	<b>39,720</b>	<b>11,222</b>	<b>17,381</b>	<b>17,381</b>	<b>6,531</b>		<b>6,531</b>	<b>10,850</b>	<b>38%</b>

<b>Expenditures</b>									
Interfund Transfers Out	34,076	16,448	17,381	17,381	6,531	-	6,531	10,850	38%
<b>Total Expenditures</b>	<b>34,076</b>	<b>16,448</b>	<b>17,381</b>	<b>17,381</b>	<b>6,531</b>	<b>-</b>	<b>6,531</b>	<b>10,850</b>	<b>38%</b>

<b>Net Surplus / (Deficit)</b>	5,643	(5,227)	-	-	-		-
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Beginning Cash Balance	1,298,632	1,287,448		1,263,319		<b>Cash Reserves Target</b>  100% cash reserves for customer deposits			
Cash Adjustments	(16,827)	(18,903)		-					
<b>Ending Cash Balance</b>	<b>1,287,448</b>	<b>1,263,319</b>		<b>1,263,319</b>	<b>1,274,491</b>				
Cash Reserves Target	1,287,448	1,263,319		1,263,319					

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Water Works Sinking (Debt Service)	<b>Fund Number</b>	625
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<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	26,869	8,907	24,269	24,269	2,008		2,008	22,261	8%
Interfund Transfers In	2,013,000	1,218,000	1,511,548	1,511,548	1,133,662		1,133,662	377,886	75%
<b>Total Revenue</b>	<b>2,039,869</b>	<b>1,226,907</b>	<b>1,535,817</b>	<b>1,535,817</b>	<b>1,135,670</b>		<b>1,135,670</b>	<b>400,147</b>	<b>74%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	2,653,962	1,058,099	1,093,877	1,093,877	-	-	-	1,093,877	0%
Debt Service Interest & Fees	803,857	443,037	417,671	417,671	209,063	-	209,063	208,608	50%
<b>Total Services &amp; Charges</b>	<b>3,457,819</b>	<b>1,501,136</b>	<b>1,511,548</b>	<b>1,511,548</b>	<b>209,063</b>	<b>-</b>	<b>209,063</b>	<b>1,302,485</b>	<b>14%</b>

<b>Interfund Transfers Out</b>	25,229	10,069	24,269	24,269	2,008	-	2,008	22,261	8%
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<b>Total Expenditures</b>	<b>3,483,048</b>	<b>1,511,205</b>	<b>1,535,817</b>	<b>1,535,817</b>	<b>211,071</b>	<b>-</b>	<b>211,071</b>	<b>1,324,746</b>	<b>14%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(1,443,179)</b>	<b>(284,298)</b>	<b>-</b>	<b>-</b>	<b>924,599</b>	<b>-</b>	<b>924,599</b>		
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Beginning Cash Balance	1,726,068	286,131		2,323			<b>Cash Reserves Target</b>		
Cash Adjustments	3,242	491		-					
<b>Ending Cash Balance</b>	<b>286,131</b>	<b>2,323</b>		<b>2,323</b>	<b>926,922</b>				
Cash Reserves Target	286,131	2,323		2,323			100% cash reserves per bond covenants		

**Fund Purpose:**  
This fund was established to account for the payment of debt service obligations for Water Works, including bond principal and interest payments and paying agent fees.

**Explanation of Revenue Sources:**  
This fund receives interfund transfers from the Water Works Operations Fund (#620) as needed to cover debt service obligations.

**Explanation of Expenditures and Significant Changes/Variations:**  
Current debt includes:  
- 2012 Water Works Refunding Bonds, Refund 2002 - scheduled to retire on 1/1/23 with final payment being made in December 2022, (debt schedule #25)  
- 2009 Water Works Improvements, State Revolving Fund - scheduled to retire on 1/1/30 with final payment being made in December 2029, (debt schedule #68)  
- 2012 Water Works Revenue Bond - scheduled to retire on 1/1/33 with final payment being made in December 2032, (debt schedule #99)  
- 2016 Water Works Refunding Bonds, Refund 2000 & 2006 - scheduled to retire on 1/1/27 with final payment being made in December 2026, (debt schedule #156)  
- 2019 Amended Water Works Revenue Bonds of 2009, Series B - scheduled to retire on 1/1/30 with final payment being made in December 2029, (debt schedule #69)

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

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<b>Fund Name</b>	Water Works Bond Reserve	<b>Fund Number</b>	626
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<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	39,016	12,438	20,000	20,000	7,142		7,142	12,858	36%
<b>Total Revenue</b>	<b>39,016</b>	<b>12,438</b>	<b>20,000</b>	<b>20,000</b>	<b>7,142</b>		<b>7,142</b>	<b>12,858</b>	<b>36%</b>

<b>Expenditures</b>									
Interfund Transfers Out	34,582	20,000	20,000	20,000	7,140	-	7,140	12,860	36%
<b>Total Expenditures</b>	<b>34,582</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>7,140</b>	<b>-</b>	<b>7,140</b>	<b>12,860</b>	<b>36%</b>

<b>Net Surplus / (Deficit)</b>	4,434	(7,562)	-	-	3		3
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Beginning Cash Balance	1,422,922	1,427,971		1,422,800		<b>Cash Reserves Target</b>  100% cash reserves per bond covenants			
Cash Adjustments	615	2,390		-					
<b>Ending Cash Balance</b>	<b>1,427,971</b>	<b>1,422,800</b>		<b>1,422,800</b>	<b>1,422,803</b>				
Cash Reserves Target	1,427,971	1,422,800		1,422,800					

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Water Works Operations & Maintenance Reserve					<b>Fund Number</b>	629		
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	78,460	25,426	41,884	41,884	14,971		14,971	26,913	36%
Interfund Transfers In	225,552	16,931	-	-	-		-	-	-
<b>Total Revenue</b>	<b>304,012</b>	<b>42,357</b>	<b>41,884</b>	<b>41,884</b>	<b>14,971</b>		<b>14,971</b>	<b>26,913</b>	<b>36%</b>
<b>Expenditures</b>									
Interfund Transfers Out	65,938	37,210	41,884	41,884	14,971	-	14,971	26,913	36%
<b>Total Expenditures</b>	<b>65,938</b>	<b>37,210</b>	<b>41,884</b>	<b>41,884</b>	<b>14,971</b>	-	<b>14,971</b>	<b>26,913</b>	<b>36%</b>
<b>Net Surplus / (Deficit)</b>	<b>238,073</b>	<b>5,147</b>	-	-	-		-		
Beginning Cash Balance	2,663,672	2,902,529		2,912,652			<b>Cash Reserves Target</b>		
Cash Adjustments	784	4,976		-			16.67% of annual operating expenses in Fund		
<b>Ending Cash Balance</b>	<b>2,902,529</b>	<b>2,912,652</b>		<b>2,912,652</b>	<b>2,912,652</b>		620, net of transfers		
Cash Reserves Target	2,523,978	2,572,765		2,880,373					

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

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

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

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<b>Fund Name</b>	Sewer Repair Insurance					<b>Fund Number</b>	640						
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	City Funds						
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget				
<b>Revenue</b>													
Charges for Services	652,271	672,463	645,105	645,105	528,948		528,948	116,157	82%				
Interest Earnings	57,505	18,620	28,298	28,298	10,519		10,519	17,779	37%				
Other Income	365	-	-	-	-		-	-	-				
<b>Total Revenue</b>	<b>710,141</b>	<b>691,083</b>	<b>673,403</b>	<b>673,403</b>	<b>539,467</b>		<b>539,467</b>	<b>133,936</b>	<b>80%</b>				
<b>Expenditures by Type</b>													
<b>Personnel</b>													
Salaries & Wages	108,341	116,128	115,953	118,553	89,337	-	89,337	29,216	75%				
Fringe Benefits	44,267	51,106	48,395	48,395	39,155	-	39,155	9,240	81%				
<b>Total Personnel</b>	<b>152,608</b>	<b>167,234</b>	<b>164,348</b>	<b>166,948</b>	<b>128,492</b>	<b>-</b>	<b>128,492</b>	<b>38,456</b>	<b>77%</b>				
<b>Supplies</b>	<b>29,334</b>	<b>26,545</b>	<b>38,475</b>	<b>72,179</b>	<b>28,799</b>	<b>-</b>	<b>28,799</b>	<b>43,380</b>	<b>40%</b>				
<b>Services &amp; Charges</b>													
Printing & Advertising	-	-	700	700	-	-	-	700	0%				
Repairs & Maintenance	291,547	507,227	348,601	521,774	319,007	5,646	324,652	197,122	62%				
Other Services & Charges	3,828	10,580	6,500	6,500	1,862	-	1,862	4,638	29%				
<b>Total Services &amp; Charges</b>	<b>295,375</b>	<b>517,807</b>	<b>355,801</b>	<b>528,974</b>	<b>320,869</b>	<b>5,646</b>	<b>326,514</b>	<b>202,460</b>	<b>62%</b>				
<b>Operating Expenditures</b>	<b>477,317</b>	<b>711,586</b>	<b>558,624</b>	<b>768,101</b>	<b>478,159</b>	<b>5,646</b>	<b>483,805</b>	<b>284,296</b>	<b>63%</b>				
<b>Interfund Allocations</b>	<b>75,495</b>	<b>84,511</b>	<b>91,901</b>	<b>91,901</b>	<b>68,927</b>	<b>-</b>	<b>68,927</b>	<b>22,974</b>	<b>75%</b>				
<b>Total Expenditures</b>	<b>552,812</b>	<b>796,097</b>	<b>650,525</b>	<b>860,002</b>	<b>547,086</b>	<b>5,646</b>	<b>552,732</b>	<b>307,270</b>	<b>64%</b>				
<b>Net Surplus / (Deficit)</b>	<b>157,329</b>	<b>(105,014)</b>	<b>22,878</b>	<b>(186,599)</b>	<b>(7,619)</b>		<b>(13,265)</b>						
Beginning Cash Balance	2,014,803	2,173,605		2,052,857		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;"><b>Cash Reserves Target</b></td> </tr> <tr> <td colspan="2" style="text-align: center;">25% of Annual expenditures</td> </tr> </table>				<b>Cash Reserves Target</b>		25% of Annual expenditures	
<b>Cash Reserves Target</b>													
25% of Annual expenditures													
Cash Adjustments	1,473	(15,735)		-									
<b>Ending Cash Balance</b>	<b>2,173,605</b>	<b>2,052,857</b>		<b>1,866,258</b>	<b>2,025,676</b>								
Cash Reserves Target	138,203	199,024		215,001									

**Fund Purpose:**

This fund was established in 1980 (ordinance 6811-80) to account for the repair and/or replacement of private sewer connections. The Sewer Insurance program is funded by a monthly charge on City residents' sewer bills. The City is responsible for the main sewer line; from the main line to the house is the homeowner's responsibility. This program helps residents who have an issue with their lateral that cannot be resolved by a simple clean-out by a plumber, i.e., collapsed line, complete root infiltration, etc. that requires excavation work - a "dig". The program is set up so that the homeowner pays a maximum \$500 deductible toward the cost of the repair and the City pays the rest.

**Explanation of Revenue Sources:**

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

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

Increases in the budget are in response to the number of new customers who are hooking into the City of South Bend sewer system; with new customers comes more opportunity for needed repairs. Also, an aging infrastructure costs more to maintain/repair.

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Fund Name		Sewage Works Operations					Fund Number		641	
Fund Type		Enterprise Funds					Control		City Funds	
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Revenue</b>										
Charges for Services	39,245,887	36,969,565	37,068,625	37,068,625	29,420,800		29,420,800	7,647,825	79%	
Interest Earnings	387,785	80,803	38,711	61,711	58,201		58,201	3,510	94%	
Other Income	93,446	36,100	5,142	273,760	274,455		274,455	(695)	100%	
Interfund Allocation Reimb	421,463	446,759	449,895	449,895	337,425		337,425	112,470	75%	
Interfund Transfers In	327,330	77,322	580,690	660,295	486,929		486,929	173,366	74%	
<b>Total Revenue</b>	<b>40,475,911</b>	<b>37,610,549</b>	<b>38,143,063</b>	<b>38,514,286</b>	<b>30,577,810</b>		<b>30,577,810</b>	<b>7,936,476</b>	<b>79%</b>	
<b>Expenditures by Division</b>										
Sewers	5,790,685	5,816,750	6,429,160	8,765,680	5,306,429	1,187,431	6,493,860	2,271,820	74%	
Concrete Crew	418,317	416,511	514,138	514,138	353,485	333	353,818	160,320	69%	
Wastewater	32,455,408	33,360,472	33,924,271	35,487,470	23,081,455	1,249,404	24,330,859	11,156,611	69%	
Organic Resources	1,609,596	1,587,652	1,498,179	1,517,674	1,030,064	115,361	1,145,425	372,249	75%	
<b>Total Expenditures</b>	<b>40,274,007</b>	<b>41,181,385</b>	<b>42,365,748</b>	<b>46,284,962</b>	<b>29,771,434</b>	<b>2,552,529</b>	<b>32,323,963</b>	<b>13,961,000</b>	<b>70%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	4,674,220	4,716,820	5,259,565	5,244,565	3,478,842	-	3,478,842	1,765,723	66%	
Fringe Benefits	1,739,623	1,973,822	2,062,979	2,077,979	1,456,208	-	1,456,208	621,771	70%	
<b>Total Personnel</b>	<b>6,413,843</b>	<b>6,690,642</b>	<b>7,322,544</b>	<b>7,322,544</b>	<b>4,935,050</b>	<b>-</b>	<b>4,935,050</b>	<b>2,387,494</b>	<b>67%</b>	
<b>Supplies</b>	<b>1,739,090</b>	<b>1,666,866</b>	<b>1,975,014</b>	<b>2,180,908</b>	<b>1,111,271</b>	<b>299,153</b>	<b>1,410,424</b>	<b>770,484</b>	<b>65%</b>	
<b>Services &amp; Charges</b>										
Professional Services	1,634,972	849,692	2,301,000	2,843,964	272,495	337,951	610,446	2,233,518	21%	
Printing & Advertising	297	849	9,711	9,711	1,248	-	1,248	8,463	13%	
Utilities	1,206,860	1,101,420	1,313,160	1,319,910	886,479	-	886,479	433,431	67%	
Education & Training	17,885	12,122	41,500	41,500	7,034	5,475	12,509	28,991	30%	
Travel	10,139	6,202	48,000	48,000	-	794	794	47,206	2%	
Repairs & Maintenance	2,267,292	1,455,801	2,021,350	2,564,515	1,207,917	337,513	1,545,431	1,019,084	60%	
Debt Service Principal	564,025	514,260	294,415	294,415	294,414	-	294,414	1	100%	
Debt Service Interest & Fees	25,784	16,278	7,816	7,816	7,815	-	7,815	1	100%	
Other Services & Charges	2,909,301	2,597,472	2,583,705	5,204,146	2,701,640	1,571,643	4,273,283	930,863	82%	
<b>Total Services &amp; Charges</b>	<b>8,636,557</b>	<b>6,554,095</b>	<b>8,620,657</b>	<b>12,333,977</b>	<b>5,379,043</b>	<b>2,253,376</b>	<b>7,632,419</b>	<b>4,701,558</b>	<b>62%</b>	
<b>Operating Expenditures</b>	<b>16,789,490</b>	<b>14,911,603</b>	<b>17,918,215</b>	<b>21,837,429</b>	<b>11,425,364</b>	<b>2,552,529</b>	<b>13,977,893</b>	<b>7,859,536</b>	<b>64%</b>	
<b>Interfund</b>										
Interfund Allocations	5,730,856	5,645,332	6,312,945	6,312,945	4,734,705	-	4,734,705	1,578,240	75%	
PILOT	4,678,366	4,592,349	4,543,120	4,543,120	3,407,341	-	3,407,341	1,135,779	75%	
Interfund Transfers Out	13,075,295	16,032,102	13,591,468	13,591,468	10,204,024	-	10,204,024	3,387,444	75%	
<b>Total Interfund</b>	<b>23,484,517</b>	<b>26,269,783</b>	<b>24,447,533</b>	<b>24,447,533</b>	<b>18,346,070</b>	<b>-</b>	<b>18,346,070</b>	<b>6,101,463</b>	<b>75%</b>	
<b>Total Expenditures</b>	<b>40,274,007</b>	<b>41,181,385</b>	<b>42,365,748</b>	<b>46,284,962</b>	<b>29,771,434</b>	<b>2,552,529</b>	<b>32,323,963</b>	<b>13,960,999</b>	<b>70%</b>	
<b>Net Surplus / (Deficit)</b>	<b>201,904</b>	<b>(3,570,836)</b>	<b>(4,222,685)</b>	<b>(7,770,676)</b>	<b>806,377</b>		<b>(1,746,153)</b>			
Beginning Cash Balance	15,164,622	15,409,455		11,466,153						
Cash Adjustments	42,928	(372,465)		-						
<b>Ending Cash Balance</b>	<b>15,409,455</b>	<b>11,466,153</b>		<b>3,695,477</b>	<b>11,409,888</b>					
Cash Reserves Target	2,013,700	2,059,069		2,314,248						

<b>Cash Reserves Target</b>	
5% of Annual expenditures	

**Fund Purpose:**

This fund was established to account for the operations of the following divisions of the Department of Public Works: Wastewater, Sewers, Organic Resources, and Concrete Crew.

**Wastewater Division:** Facilitates the collection, treatment, and disposal of wastewater. Responsible for the operation of the treatment facility, which is a conventional activated sludge plant, the interceptor sewer system, the combined sewer overflow (CSO) system and the remote sewage lift stations.

**Sewers Division:** Oversees the repair and maintenance of approximately 700 miles of sanitary sewer and storm drains. Along with the sanitary and storm lines, Sewers also maintains around 10,000 catch basins, inlets, and drains. Maintenance of the sewer system is assisted by a vactor truck outfitted with a specialized camera system that enables real-time viewing of the inside of the sewer lines. This allows for the identification of issues to be addressed before they become problems that can affect the public. Sewers also mows and upkeep the City's retention ponds.

**Organic Resources Division:** Recycles collected yard waste, leaves, and brush for compost and mulch products.

**Explanation of Revenue Sources:**

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

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

Operational expenditures include those incurred in operating the wastewater treatment plant, maintaining the City's sewer system, and operating the Organic Resources facility which processes leaves, brush, wood and other yard waste.

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

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<b>Fund Name</b>	Sewage Works Capital					<b>Fund Number</b>	642		
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	475,488	547,367	339,000	339,000	410,760		410,760	(71,760)	121%
Interest Earnings	282,731	137,764	55,792	78,792	76,580		76,580	2,212	97%
Other Income	-	17,342	-	-	24,656		24,656	(24,656)	-
Interfund Transfers In	5,000,000	7,911,000	5,855,000	5,855,000	4,482,619		4,482,619	1,372,381	77%
<b>Total Revenue</b>	<b>5,758,219</b>	<b>8,613,472</b>	<b>6,249,792</b>	<b>6,272,792</b>	<b>4,994,616</b>		<b>4,994,616</b>	<b>1,278,177</b>	<b>80%</b>
<b>Expenditures by Type</b>									
Capital	5,421,771	4,248,134	5,855,000	13,278,180	4,558,244	4,241,196	8,799,439	4,478,740	66%
<b>Total Expenditures</b>	<b>5,421,771</b>	<b>4,248,134</b>	<b>5,855,000</b>	<b>13,278,180</b>	<b>4,558,244</b>	<b>4,241,196</b>	<b>8,799,439</b>	<b>4,478,740</b>	<b>66%</b>
<b>Net Surplus / (Deficit)</b>	<b>336,448</b>	<b>4,365,338</b>	<b>394,792</b>	<b>(7,005,388)</b>	<b>436,372</b>		<b>(3,804,824)</b>		
Beginning Cash Balance	9,100,782	9,417,064		13,821,218					
Cash Adjustments	(20,166)	38,815		-					
<b>Ending Cash Balance</b>	<b>9,417,064</b>	<b>13,821,218</b>		<b>6,815,830</b>	<b>14,742,875</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives interfund transfers from the Sewage Works Operations Fund (#641) as needed to cover capital expenditures. This fund also receives revenue from a system development fee: a one-time capital contribution charged to customers making a new connection to the water system. Additionally, this fund receives revenue from the selling of RINs (renewable identification numbers) credits that are part of the EPA Renewable Fuel Standards program. Fuel refiners and importers of nonrenewable fuels are obligated to produce a certain volume of renewable fuel or to buy an equivalent amount of credits on the RIN market. The City is using the biogas from its wastewater treatment plant digester to fuel its Solid Waste division's trash trucks. Each gallon equivalent that the City uses in a vehicle gets sold as a credit. The type of fuel produced by the City is rated D3 to be used for transportation.

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

2021 projects include:	<u>Wastewater Treatment Plant (WWTP) Upgrades</u>
<u>Capital Equipment</u>	Projects 2021: \$1.25 M
Wastewater and Organic Resources:	• CSO 29 Lift Station \$850,000
• (1) 3/4 ton cargo van AWD - \$40,000	Other:
• (1) screen machine - \$400,000	• Sewer Lining \$2.0 M
• (1) beast horizontal grinder - \$750,000	• Public Works Service Center Roof Replacement \$250,000
• (1) utility cart - \$18,000 and pressure washer \$10,000	
Sewers Division:	
• (2) vacuum sweepers - \$660,000	
• (1) skid loader w/trailer - \$125,000	
• (2) Crew plow trucks with CNG - \$352,000	

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<b>Fund Name</b>	Sewage Works Operations & Maintenance Reserve					<b>Fund Number</b>	643		
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	151,410	48,416	75,112	75,112	28,531		28,531	46,581	38%
Interfund Transfers In	151,717	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>303,127</b>	<b>48,416</b>	<b>75,112</b>	<b>75,112</b>	<b>28,531</b>		<b>28,531</b>	<b>46,581</b>	<b>38%</b>
<b>Expenditures</b>									
Interfund Transfers Out	127,330	71,004	75,112	75,112	28,531	-	28,531	46,581	38%
<b>Total Expenditures</b>	<b>127,330</b>	<b>71,004</b>	<b>75,112</b>	<b>75,112</b>	<b>28,531</b>	-	<b>28,531</b>	<b>46,581</b>	<b>38%</b>
<b>Net Surplus / (Deficit)</b>	<b>175,797</b>	<b>(22,588)</b>	-	-	-		-		
Beginning Cash Balance	5,385,946	5,563,851		5,550,801			<b>Cash Reserves Target</b>		
Cash Adjustments	2,108	9,538		-					
<b>Ending Cash Balance</b>	<b>5,563,851</b>	<b>5,550,801</b>		<b>5,550,801</b>	<b>5,550,801</b>		16.67% of annual operating expenses in Fund 641, net of transfers		
Cash Reserves Target	4,534,025	4,192,386		5,450,005					

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

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

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



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<b>Fund Name</b>	<b>Sewage Sinking (Debt Service)</b>					<b>Fund Number</b>	<b>649</b>		
<b>Fund Type</b>	<b>Enterprise Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Interest Earnings	119,465	41,998	15,333	15,333	17,380		17,380	(2,047)	113%
Debt Proceeds	-	5,743,815	-	14,339,893	14,339,893		14,339,893	-	100%
Interfund Transfers In	7,780,676	8,110,581	7,694,771	9,444,742	7,521,049		7,521,049	1,923,693	80%
<b>Total Revenue</b>	<b>7,900,141</b>	<b>13,896,394</b>	<b>7,710,104</b>	<b>23,799,968</b>	<b>21,878,322</b>		<b>21,878,322</b>	<b>1,921,646</b>	<b>92%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	5,931,732	11,716,557	6,176,519	20,236,844	-	-	-	20,236,844	0%
Debt Service Interest & Fees	1,844,562	1,948,613	1,518,252	1,888,112	919,770	-	919,770	968,342	49%
<b>Total Services &amp; Charges</b>	<b>7,776,294</b>	<b>13,665,170</b>	<b>7,694,771</b>	<b>22,124,956</b>	<b>919,770</b>	<b>-</b>	<b>919,770</b>	<b>21,205,186</b>	<b>4%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,509,210</b>	<b>1,509,210</b>	<b>-</b>	<b>1,509,210</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>7,776,294</b>	<b>13,665,170</b>	<b>7,694,771</b>	<b>23,634,166</b>	<b>2,428,980</b>	<b>-</b>	<b>2,428,980</b>	<b>21,205,186</b>	<b>10%</b>
<b>Net Surplus / (Deficit)</b>	<b>123,847</b>	<b>231,224</b>	<b>15,333</b>	<b>165,802</b>	<b>19,449,342</b>		<b>19,449,342</b>		
Beginning Cash Balance	963,679	1,087,745		1,320,833					
Cash Adjustments	219	1,865		-					
<b>Ending Cash Balance</b>	<b>1,087,745</b>	<b>1,320,833</b>		<b>1,486,635</b>	<b>20,889,270</b>				
Cash Reserves Target	1,087,745	1,320,833		1,486,635					

<b>Cash Reserves Target</b>
100% cash reserves per bond covenants

**Fund Purpose:**

This fund was established to account for the payment of debt service obligations for Sewage Works, including bond principal and interest payments and paying agent fees.

**Explanation of Revenue Sources:**

This fund receives interfund transfers from the Sewage Works Operations Fund (#641) as needed to cover debt service obligations. This fund also receives revenue from interest earned on the fund's cash balance. Any interest earned on this fund's cash balance is transferred to the Sewage Works Operations Fund (#641).

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

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

Current debt includes:

- 2012 Sewage Works Revenue Bonds - final payment 12/1/32, (debt schedule #101)
- 2013A Sewage Works Revenue Bonds - final payment 12/1/24, (debt schedule #105)
- 2015 Sewage Works Revenue Bonds, Refunding 2006 & 2007 - final payment 12/1/25, (debt schedule #145)
- 2020 Sewage Works Revenue Bonds, Refunding 2010 - final payment 12/1/30, (debt schedule #80)
- 2021 Sewage Works Revenue Bonds, Refunding 2009 & 2011 - final payment 12/1/31 (debt schedule #219)

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

The 2020 Debt Service Principal and Interest expense was higher than usual due to the refunding of the 2010 Sewage Works Revenue Bonds. The proceeds from the issuance of the refunding was used to pay off of the original 2010 bonds. The payoff was \$5.49 million in principal and \$125k in interest. The refunding saved the City approximately \$1.4 million in principal and interest over the remaining life of the bonds.

The 2021 Debt Service Principal and Interest expense is higher than usual due to the refunding of the 2009 and 2011 debt. The proceeds from the issuance of the refunding will be used to pay off of the original debt. The payoff will be \$15.1 million in principal and \$323k in interest. The refunding saved the City approximately \$3.5 million in principal and interest over the remaining life of the bonds.

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<b>Fund Name</b>	Sewage Debt Service Reserve	<b>Fund Number</b>	653
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<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	87,669	20,901	65,000	65,000	271		271	64,729	0%
Interfund Transfers In	-	-	-	1,509,210	1,509,210		1,509,210	-	100%
<b>Total Revenue</b>	<b>87,669</b>	<b>20,901</b>	<b>65,000</b>	<b>1,574,210</b>	<b>1,509,481</b>		<b>1,509,481</b>	<b>64,729</b>	<b>96%</b>

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

<b>Net Surplus / (Deficit)</b>	87,669	(301,665)	65,000	(175,761)	(240,490)		(240,490)
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Beginning Cash Balance	4,204,246	4,291,915		3,990,250			
Cash Adjustments	-	-		-			
<b>Ending Cash Balance</b>	<b>4,291,915</b>	<b>3,990,250</b>		<b>3,814,489</b>	<b>3,749,760</b>		
Cash Reserves Target	4,291,915	3,990,250		3,814,489			

<b>Cash Reserves Target</b>
100% cash reserves per bond covenants

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

**Explanation of Revenue Sources:**  
This fund receives revenue from interest earned on the fund's cash balance.  
A new debt service reserve requirement was established for the 2021 Sewage Works Refunding Revenue Bonds (debt schedule #219) in the amount of \$1,509,210. This amount was transferred from Fund #649 in 2021.

**Explanation of Expenditures and Significant Changes/Variations:**  
The debt service reserve amount is used towards the last debt service payment.  
In 2020, the 2010 Sewage Works Revenue Bonds were refunded. The 2010 bonds debt service reserve amount (\$322,566) was transferred to the Sewage Works Sinking Fund (#649) to be used towards the refunding.  
In 2021, the City issued the 2021 Sewage Works Refunding Revenue Bonds to refund the 2009 Sewage Works State Revolving Loan Fund (SRF) Loan (debt schedule #70) and the 2011 Sewage Works Revenue Bonds (debt schedule #93). The remaining debt service reserve (\$1,749,971) for the 2009 and 2011 debt was transferred to the Sewage Works Debt Service Fund #649 to be used towards the pay off of the debt.

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<b>Fund Name</b>	Sewage Works Customer Deposit	<b>Fund Number</b>	654
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<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	3,107	4,641	5,578	5,578	3,794		3,794	1,784	68%
<b>Total Revenue</b>	<b>3,107</b>	<b>4,641</b>	<b>5,578</b>	<b>5,578</b>	<b>3,794</b>		<b>3,794</b>	<b>1,784</b>	<b>68%</b>

<b>Expenditures</b>									
Interfund Transfers Out	-	6,318	5,578	5,578	3,794	-	3,794	1,784	68%
<b>Total Expenditures</b>	<b>-</b>	<b>6,318</b>	<b>5,578</b>	<b>5,578</b>	<b>3,794</b>	<b>-</b>	<b>3,794</b>	<b>1,784</b>	<b>68%</b>

<b>Net Surplus / (Deficit)</b>	3,107	(1,677)	-	-	-		-
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Beginning Cash Balance	204,693	413,157		649,073		<b>Cash Reserves Target</b>  100% cash reserves for customer deposits			
Cash Adjustments	205,357	237,593		-					
<b>Ending Cash Balance</b>	<b>413,157</b>	<b>649,073</b>		<b>649,073</b>	<b>840,863</b>				
Cash Reserves Target	413,157	649,073		649,073					

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Project ReLeaf</b>					<b>Fund Number</b>	<b>655</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Charges for Services	447,563	446,136	451,610	451,610	353,126		353,126	98,484	78%
Interest Earnings	15,370	4,176	3,221	3,221	2,066		2,066	1,155	64%
Other Income	103	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>463,036</b>	<b>450,312</b>	<b>454,831</b>	<b>454,831</b>	<b>355,191</b>		<b>355,191</b>	<b>99,639</b>	<b>78%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	61,398	56,338	73,920	73,920	-	-	-	73,920	0%
Fringe Benefits	4,659	4,376	5,655	5,655	-	-	-	5,655	0%
<b>Total Personnel</b>	<b>66,057</b>	<b>60,714</b>	<b>79,575</b>	<b>79,575</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79,575</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>4,764</b>	<b>10,476</b>	<b>10,476</b>	<b>-</b>	<b>934</b>	<b>934</b>	<b>9,542</b>	<b>9%</b>
<b>Services &amp; Charges</b>									
Other Services & Charges	3,419	2,634	6,500	6,500	1,503	-	1,503	4,997	23%
<b>Total Services &amp; Charges</b>	<b>3,419</b>	<b>2,634</b>	<b>6,500</b>	<b>6,500</b>	<b>1,503</b>	<b>-</b>	<b>1,503</b>	<b>4,997</b>	<b>23%</b>
<b>Operating Expenditures</b>	<b>69,476</b>	<b>68,112</b>	<b>96,551</b>	<b>96,551</b>	<b>1,503</b>	<b>934</b>	<b>2,437</b>	<b>94,114</b>	<b>3%</b>
<b>Interfund</b>									
Interfund Allocations	40,243	42,385	37,736	37,736	28,304	-	28,304	9,432	75%
Interfund Transfers Out	550,000	300,000	500,000	500,000	374,999	-	374,999	125,001	75%
<b>Total Interfund</b>	<b>590,243</b>	<b>342,385</b>	<b>537,736</b>	<b>537,736</b>	<b>403,303</b>	<b>-</b>	<b>403,303</b>	<b>134,433</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>659,719</b>	<b>410,497</b>	<b>634,287</b>	<b>634,287</b>	<b>404,806</b>	<b>934</b>	<b>405,740</b>	<b>228,547</b>	<b>64%</b>
<b>Net Surplus / (Deficit)</b>	<b>(196,683)</b>	<b>39,815</b>	<b>(179,456)</b>	<b>(179,456)</b>	<b>(49,615)</b>		<b>(50,548)</b>		
Beginning Cash Balance	593,308	398,183		425,913					
Cash Adjustments	1,558	(12,085)		-					
<b>Ending Cash Balance</b>	<b>398,183</b>	<b>425,913</b>		<b>246,457</b>	<b>358,019</b>				
Cash Reserves Target	164,930	102,624		158,572					

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

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

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

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

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<b>Fund Name</b>	Storm Sewer Fund	<b>Fund Number</b>	667
<b>Fund Type</b>	Enterprise Funds	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	517,091	1,037,898	1,020,677	1,020,677	806,668		806,668	214,009	79%
Intergov./ Grants	-	-	-	68,000	68,000		68,000	-	100%
Interest Earnings	1,341	4,831	3,992	6,492	6,255		6,255	237	96%
<b>Total Revenue</b>	<b>518,432</b>	<b>1,042,729</b>	<b>1,024,669</b>	<b>1,095,169</b>	<b>880,923</b>		<b>880,923</b>	<b>214,246</b>	<b>80%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	54,500	11,085	200,000	338,125	64,734	81,891	146,625	191,500	43%
Other Services & Charges	-	3,186	-	-	213	-	213	(213)	-
<b>Total Services &amp; Charges</b>	<b>54,500</b>	<b>14,272</b>	<b>200,000</b>	<b>338,125</b>	<b>64,948</b>	<b>81,891</b>	<b>146,838</b>	<b>191,287</b>	<b>43%</b>
<b>Capital</b>	<b>275,886</b>	<b>90,050</b>	<b>824,000</b>	<b>1,451,469</b>	<b>261,901</b>	<b>411,961</b>	<b>673,862</b>	<b>777,608</b>	<b>46%</b>
<b>Total Expenditures</b>	<b>330,386</b>	<b>104,322</b>	<b>1,024,000</b>	<b>1,789,594</b>	<b>326,848</b>	<b>493,851</b>	<b>820,700</b>	<b>968,895</b>	<b>46%</b>

<b>Net Surplus / (Deficit)</b>	188,046	938,407	669	(694,425)	554,074	60,223
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Beginning Cash Balance	-	124,406	1,032,916	1,032,916	1,547,233	<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	(63,640)	(29,898)	-	-		
<b>Ending Cash Balance</b>	<b>124,406</b>	<b>1,032,916</b>	<b>338,490</b>	<b>1,547,233</b>		
Cash Reserves Target	82,597	26,080	447,399	447,399		

**Fund Purpose:**  
On January 14, 2019, the Common Council passed an ordinance to establish a storm water user fee (ordinance 10633-19). This fund was established to track receipt of the storm water fee revenue and expense of that revenue on storm water projects.  
- The storm sewer system consists of sewers, storm inlets, catch basins, manholes, curbs, gutters, ditches, swales, retention and/or detention ponds or basins, dams, and flood control facilities designed for the collection, control, transport or discharge of stormwater. A stormwater utility fee is a fee that produces revenue dedicated to improving drainage, controlling flooding, improving water quality and implementing regulations.

**Explanation of Revenue Sources:**  
The storm water fee structure is a flat rate of \$2 per month for residential customers and \$5 per month for non-residential customers. The fee took effect on June 1, 2019.  
- This storm water user rate shall apply for a period of at least two years with subsequent transition to a rate based upon the quantity of impervious surface area in a parcel of real estate after study and evaluation by the City's Department of Public Works and upon Common Council approval.  
  
In 2021, the City received a \$68,000 grant from the Indiana Department of Natural Resources - Lake and River Enhancement Program Division of Wildlife to be used towards the Northshore Bank Stabilization Project.

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

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<b>Fund Name</b>	Police State Seizures					<b>Fund Number</b>	216		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	5,018	4,678	10,000	20,702	20,702		20,702	-	100%
Interest Earnings	6,364	1,895	1,415	1,415	863		863	552	61%
Other Income	310	18	-	-	-		-	-	-
Interfund Transfers In	-	-	-	-	7,636		7,636	(7,636)	-
<b>Total Revenue</b>	<b>11,691</b>	<b>6,591</b>	<b>11,415</b>	<b>22,117</b>	<b>29,201</b>		<b>29,201</b>	<b>(7,084)</b>	<b>132%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Education & Training	-	-	10,000	10,000	-	-	-	10,000	0%
Other Services & Charges	-	-	12,000	12,000	-	-	-	12,000	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>22,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>31,753</b>	<b>45,000</b>	<b>75,043</b>	<b>71,043</b>	<b>-</b>	<b>71,043</b>	<b>4,000</b>	<b>95%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>31,753</b>	<b>67,000</b>	<b>97,043</b>	<b>71,043</b>	<b>-</b>	<b>71,043</b>	<b>26,000</b>	<b>73%</b>
<b>Net Surplus / (Deficit)</b>	<b>11,691</b>	<b>(25,162)</b>	<b>(55,585)</b>	<b>(74,926)</b>	<b>(41,842)</b>		<b>(41,842)</b>		
Beginning Cash Balance	226,550	238,323		213,569					
Cash Adjustments	81	409		-					
<b>Ending Cash Balance</b>	<b>238,323</b>	<b>213,569</b>		<b>138,643</b>	<b>171,727</b>				
Cash Reserves Target	-	7,938		24,261					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Police Curfew Violations					<b>Fund Number</b>	218		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Fines, Forfeitures, and Fees	75	768	200	1,000	-		-	1,000	0%
Interest Earnings	359	115	158	158	71		71	87	45%
<b>Total Revenue</b>	<b>434</b>	<b>883</b>	<b>358</b>	<b>1,158</b>	<b>71</b>		<b>71</b>	<b>1,087</b>	<b>6%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Other Services & Charges	623	-	1,000	1,000	-	-	-	1,000	0%
<b>Total Services &amp; Charges</b>	<b>623</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>623</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(190)</b>	<b>883</b>	<b>(642)</b>	<b>158</b>	<b>71</b>		<b>71</b>		
Beginning Cash Balance	13,077	12,894		13,799			<b>Cash Reserves Target</b>		
Cash Adjustments	6	22		-					
<b>Ending Cash Balance</b>	<b>12,894</b>	<b>13,799</b>		<b>13,957</b>	<b>13,870</b>				
Cash Reserves Target	156	-		250			25% of Annual expenditures		
<b>Fund Purpose:</b>									
This fund was established (ordinance 8135-90) to account for monies received from Juvenile Positive Assistance.									
<b>Explanation of Revenue Sources:</b>									
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.									
<b>Explanation of Expenditures and Significant Changes/Variations:</b>									
In recent years, this fund has received very little revenue. The Police Department has not been spending this fund's cash balance in order to let the fund build up a better cash reserve.									
Past expenditures include Drug Abuse Resistance Education and Juvenile Aid Bureau.									

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<b>Fund Name</b>	<b>Law Enforcement Continuing Education</b>					<b>Fund Number</b>	<b>220</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Charges for Services	135,148	148,550	130,000	145,000	91,343		91,343	53,657	63%
Fines, Forfeitures, and Fees	103,233	92,751	111,000	111,000	63,171		63,171	47,829	57%
Interest Earnings	11,017	3,849	2,937	2,937	1,935		1,935	1,002	66%
Donations	-	2,000	1,000	1,000	500		500	500	50%
Other Income	12,238	11,555	15,000	2,970	2,970		2,970	-	100%
Interfund Transfers In	26,423	-	-	-	73,512		73,512	(73,512)	-
<b>Total Revenue</b>	<b>288,059</b>	<b>258,705</b>	<b>259,937</b>	<b>262,907</b>	<b>233,430</b>		<b>233,430</b>	<b>29,476</b>	<b>89%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>168,527</b>	<b>62,084</b>	<b>135,500</b>	<b>162,706</b>	<b>149,917</b>	<b>4,390</b>	<b>154,307</b>	<b>8,400</b>	<b>95%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	1,136	-	-	-	-	-	-	-
Education & Training	64,459	81,558	80,000	160,358	99,572	22,860	122,432	37,926	76%
Travel	41,704	20,646	50,000	50,358	26,970	1,820	28,789	21,569	57%
Other Services & Charges	37,480	31,475	55,000	63,908	66,516	96	66,613	(2,705)	104%
<b>Total Services &amp; Charges</b>	<b>143,643</b>	<b>134,816</b>	<b>185,000</b>	<b>274,624</b>	<b>193,058</b>	<b>24,776</b>	<b>217,834</b>	<b>56,790</b>	<b>79%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>312,170</b>	<b>196,900</b>	<b>320,500</b>	<b>437,330</b>	<b>342,975</b>	<b>29,166</b>	<b>372,141</b>	<b>65,190</b>	<b>85%</b>
<b>Net Surplus / (Deficit)</b>	<b>(24,110)</b>	<b>61,806</b>	<b>(60,563)</b>	<b>(174,423)</b>	<b>(109,545)</b>		<b>(138,711)</b>		
Beginning Cash Balance	445,146	421,276		483,549					
Cash Adjustments	240	467		-					
<b>Ending Cash Balance</b>	<b>421,276</b>	<b>483,549</b>		<b>309,126</b>	<b>380,595</b>				
Cash Reserves Target	78,042	49,225		109,332					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		

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

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

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



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<b>Fund Name</b>	<b>Local Income Tax - Public Safety</b>					<b>Fund Number</b>	<b>249</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Local Income Taxes	9,205,130	9,703,297	7,999,276	9,391,746	7,118,167		7,118,167	2,273,579	76%
Interest Earnings	78,327	33,595	32,640	32,640	21,949		21,949	10,691	67%
<b>Total Revenue</b>	<b>9,283,457</b>	<b>9,736,892</b>	<b>8,031,916</b>	<b>9,424,386</b>	<b>7,140,116</b>		<b>7,140,116</b>	<b>2,284,270</b>	<b>76%</b>
<b>Expenditures by Department</b>									
Police Department	4,114,929	4,619,654	4,737,560	4,737,560	3,544,665	-	3,544,665	1,192,895	75%
Fire Department	3,867,331	4,330,886	4,880,453	4,880,453	3,501,681	-	3,501,681	1,378,772	72%
<b>Total Expenditures</b>	<b>7,982,259</b>	<b>8,950,540</b>	<b>9,618,013</b>	<b>9,618,013</b>	<b>7,046,346</b>	<b>-</b>	<b>7,046,346</b>	<b>2,571,667</b>	<b>73%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	6,114,800	6,703,431	7,146,723	7,186,723	5,274,072	-	5,274,072	1,912,651	73%
Fringe Benefits	1,867,459	2,247,109	2,471,290	2,431,290	1,772,274	-	1,772,274	659,016	73%
<b>Total Personnel</b>	<b>7,982,259</b>	<b>8,950,540</b>	<b>9,618,013</b>	<b>9,618,013</b>	<b>7,046,346</b>	<b>-</b>	<b>7,046,346</b>	<b>2,571,667</b>	<b>73%</b>
<b>Total Expenditures</b>	<b>7,982,259</b>	<b>8,950,540</b>	<b>9,618,013</b>	<b>9,618,013</b>	<b>7,046,346</b>	<b>-</b>	<b>7,046,346</b>	<b>2,571,667</b>	<b>73%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,301,198</b>	<b>786,352</b>	<b>(1,586,097)</b>	<b>(193,627)</b>	<b>93,770</b>		<b>93,770</b>		
Beginning Cash Balance	1,953,942	3,253,787		4,045,717					
Cash Adjustments	(1,353)	5,578		-					
<b>Ending Cash Balance</b>	<b>3,253,787</b>	<b>4,045,717</b>		<b>3,852,090</b>	<b>4,139,487</b>				
Cash Reserves Target	638,581	716,043		769,441					
							<b>Cash Reserves Target</b>		
								8% of Annual expenditures - one month reserve	
<b>Fund Purpose:</b>	The Public Safety Local Option Income Tax (LOIT) Fund was established in 2010 due to Indiana's property tax "circuit breaker" system that effectively limited property tax receipts. This fund can only be used to pay for Public Safety personnel wages and benefits.								
<b>Explanation of Revenue Sources:</b>	The City adopted a special income tax of one quarter of one percent (0.25%) to be used solely for the salaries of public safety employees who were formerly paid by property taxes.								
<b>Explanation of Expenditures, Staffing, and Significant Changes/Variations:</b>	In 2021, the wages and benefits for three (3) first class patrolman and three (3) first class firefighters were transferred from the General Fund (#101), bringing the total number of FTE's budgeted in this fund to 49 police officers and 49 firefighters. The number of FTE's budgeted will increase or decrease based on the public safety local income tax revenue received.								

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<b>Fund Name</b>	Police Take Home Vehicle	<b>Fund Number</b>	278
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<b>Fund Type</b>	Internal Service Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	5,333	5,480	5,720	5,720	5,640		5,640	80	99%
Interest Earnings	20,608	5,998	8,046	8,046	3,515		3,515	4,531	44%
<b>Total Revenue</b>	<b>25,941</b>	<b>11,478</b>	<b>13,766</b>	<b>13,766</b>	<b>9,155</b>		<b>9,155</b>	<b>4,611</b>	<b>67%</b>

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

<b>Interfund Transfers Out</b>	-	49,087	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	<b>50,000</b>	<b>57,777</b>	<b>50,000</b>	<b>50,000</b>	<b>270</b>	<b>-</b>	<b>270</b>	<b>49,730</b>	<b>1%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(24,059)</b>	<b>(46,299)</b>	<b>(36,234)</b>	<b>(36,234)</b>	<b>8,885</b>		<b>8,885</b>		
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Beginning Cash Balance	748,876	725,194		681,823					
Cash Adjustments	376	2,928		-					
<b>Ending Cash Balance</b>	<b>725,194</b>	<b>681,823</b>		<b>645,589</b>	<b>689,023</b>				
Cash Reserves Target	750,000	750,000		750,000					

**Cash Reserves Target**

Set dollar amount of \$750,000

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

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

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

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<b>Fund Name</b>	Police Block Grants	<b>Fund Number</b>	280
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	111	36	56	56	21		21	35	38%
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>111</b>	<b>36</b>	<b>56</b>	<b>56</b>	<b>21</b>		<b>21</b>	<b>35</b>	<b>38%</b>

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

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	111	36	56	56	21		21		
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Beginning Cash Balance	3,983	4,095		4,138		<b>Cash Reserves Target</b> No reserve requirement - Grant fund - spend down to zero			
Cash Adjustments	2	7		-					
<b>Ending Cash Balance</b>	<b>4,095</b>	<b>4,138</b>		<b>4,194</b>	<b>4,159</b>				
Cash Reserves Target	-	-		-					

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

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

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

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Fund Name	Fire Department Capital						Fund Number	287	
Fund Type	Capital Funds						Control	City Funds	
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	-	75,000	75,000	-		-	75,000	0%
Charges for Services	-	2,514,908	1,837,850	1,837,850	1,429,020		1,429,020	408,830	78%
Fines, Forfeitures, and Fees	-	-	-	300	300		300	-	100%
Interest Earnings	79,926	9,151	11,814	11,814	7,245		7,245	4,569	61%
Debt Proceeds	-	1,660,000	-	210,000	210,000		210,000	-	100%
Other Income	25,437	8,244	-	-	1,334		1,334	(1,334)	-
Interfund Transfers In	545,695	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>651,058</b>	<b>4,192,303</b>	<b>1,924,664</b>	<b>2,134,964</b>	<b>1,647,899</b>		<b>1,647,899</b>	<b>487,065</b>	<b>77%</b>
<b>Expenditures by Type</b>									
Supplies	18,800	-	-	-	-		-	-	-
<b>Services &amp; Charges</b>									
Debt Service Principal	434,910	343,971	702,189	702,189	504,283		504,283	197,906	72%
Debt Service Interest & Fees	43,560	31,114	43,578	43,578	27,257		27,257	16,321	63%
<b>Total Services &amp; Charges</b>	<b>478,470</b>	<b>375,085</b>	<b>745,767</b>	<b>745,767</b>	<b>531,540</b>		<b>531,540</b>	<b>214,227</b>	<b>71%</b>
Capital	1,570,388	1,925,268	400,000	2,400,702	761,539	1,310,503	2,072,042	328,660	86%
Interfund Transfers Out	726,206	746,231	750,307	750,307	750,306		750,306	1	100%
<b>Total Expenditures</b>	<b>2,793,864</b>	<b>3,046,584</b>	<b>1,896,074</b>	<b>3,896,776</b>	<b>2,043,385</b>	<b>1,310,503</b>	<b>3,353,889</b>	<b>542,888</b>	<b>86%</b>
<b>Net Surplus / (Deficit)</b>	<b>(2,142,806)</b>	<b>1,145,719</b>	<b>28,590</b>	<b>(1,761,812)</b>	<b>(395,486)</b>		<b>(1,705,990)</b>		
Beginning Cash Balance	4,099,519	1,962,214		3,111,296					
Cash Adjustments	5,501	3,364		-					
<b>Ending Cash Balance</b>	<b>1,962,214</b>	<b>3,111,296</b>		<b>1,349,484</b>	<b>2,715,510</b>				
Cash Reserves Target	-	-		-					

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

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

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

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

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

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

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

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

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<b>Fund Name</b>	Haz-Mat					<b>Fund Number</b>	289		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	9,350	-	10,000	10,000	-		-	10,000	0%
Interest Earnings	709	243	376	376	144		144	232	38%
Other Income	12	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>10,071</b>	<b>243</b>	<b>10,376</b>	<b>10,376</b>	<b>144</b>		<b>144</b>	<b>10,232</b>	<b>1%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	1,457	-	10,000	10,000	-	-	-	10,000	0%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,457</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>8,614</b>	<b>243</b>	<b>376</b>	<b>376</b>	<b>144</b>		<b>144</b>		
Beginning Cash Balance	19,039	27,647		27,937			<b>Cash Reserves Target</b>		
Cash Adjustments	(6)	47		-			25% of Annual expenditures		
<b>Ending Cash Balance</b>	<b>27,647</b>	<b>27,937</b>		<b>28,313</b>	<b>28,081</b>				
Cash Reserves Target	364	-		2,500					

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Indiana River Rescue					<b>Fund Number</b>	291		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	111,870	54,600	90,000	90,000	48,350		48,350	41,650	54%
Interest Earnings	6,998	2,955	3,892	3,892	1,734		1,734	2,158	45%
Donations	24,945	-	-	-	-		-	-	-
Other Income	-	-	-	1,300	1,300		1,300	-	100%
<b>Total Revenue</b>	<b>143,813</b>	<b>57,555</b>	<b>93,892</b>	<b>95,192</b>	<b>51,384</b>		<b>51,384</b>	<b>43,808</b>	<b>54%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	462	-	3,000	-	-	-	-	-	-
Fringe Benefits	-	-	2,500	-	-	-	-	-	-
<b>Total Personnel</b>	<b>462</b>	<b>-</b>	<b>5,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>10,913</b>	<b>16,731</b>	<b>18,500</b>	<b>40,000</b>	<b>26,868</b>	<b>11,255</b>	<b>38,123</b>	<b>1,877</b>	<b>95%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	890	-	1,300	1,300	-	-	-	1,300	0%
Education & Training	10,855	425	9,000	19,000	13,608	-	13,608	5,392	72%
Travel	942	2,524	15,000	9,890	1,483	-	1,483	8,407	15%
Repairs & Maintenance	7,520	-	43,000	22,000	4,210	5,685	9,895	12,105	45%
Other Services & Charges	-	-	-	110	1,133	-	1,133	(1,023)	1030%
<b>Total Services &amp; Charges</b>	<b>20,206</b>	<b>2,949</b>	<b>68,300</b>	<b>52,300</b>	<b>20,433</b>	<b>5,685</b>	<b>26,118</b>	<b>26,181</b>	<b>50%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>31,581</b>	<b>19,679</b>	<b>92,300</b>	<b>92,300</b>	<b>47,301</b>	<b>16,940</b>	<b>64,241</b>	<b>28,058</b>	<b>70%</b>
<b>Net Surplus / (Deficit)</b>	<b>112,232</b>	<b>37,876</b>	<b>1,592</b>	<b>2,892</b>	<b>4,083</b>		<b>(12,858)</b>		
Beginning Cash Balance	181,204	293,325		330,404					
Cash Adjustments	(111)	(797)		-					
<b>Ending Cash Balance</b>	<b>293,325</b>	<b>330,404</b>		<b>333,296</b>	<b>337,058</b>				
Cash Reserves Target	7,895	4,920		23,075					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		

**Fund Purpose:**

This fund is used to account for the revenue from tuition fees for students attending the Indiana River Rescue School (IRRS) and the expenditures of that revenue. There are typically 2-4 schools a year, each a week in duration. The IRRS is administered by the South Bend Fire Department under the direction of the Special Operations Bureau. The majority of instructors are comprised of South Bend Firefighters and Conservation Officers from the IDNR. The 5 day school includes extensive field training on the St. Joseph River and its unique "L" shaped dam, and the East Race Waterway. The East Race Waterway is a 2000' run which winds through the heart of the city. It has been the site of many U.S. Olympic trials and World Class kayak events. It allows for realistic but controlled training in river rescue, what is now formally known as the premier training ground for "Swiftwater rescue." Class lectures will provide a background in theory and concepts that enables students to go directly to the water. Students become familiar with such equipment as inflatable boats, outboards, rescue ropes, rope rescue systems & necessary personal gear. Many of the teaching sites have actual accident histories.

**Explanation of Revenue Sources:**

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

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

Expenditures are for the maintenance and repair of rescue equipment and the wages for the instructors. No major expenditures are planned.

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<b>Fund Name</b>	Police Grants					<b>Fund Number</b>	292			
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds			
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Revenue</b>										
Other Income	-	-	-	-	-		-	-	-	
<b>Total Revenue</b>	-	-	-	-	-		-	-	-	
<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	-	-	-	-	-	-	-	-	-	
Other Services & Charges	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-	
<b>Capital</b>	-	-	-	-	-	-	-	-	-	
<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-	
<b>Net Surplus / (Deficit)</b>	-	-	-	-	-		-			
Beginning Cash Balance	26,716	26,716		26,716						
Cash Adjustments	-	-		-						
<b>Ending Cash Balance</b>	<b>26,716</b>	<b>26,716</b>		<b>26,716</b>	<b>26,716</b>					
Cash Reserves Target	-	-		-						
							<b>Cash Reserves Target</b>			
							No reserve requirement - Grant fund - spend down to zero			
<b>Fund Purpose:</b>										
This fund was established to track the revenue and expenditures related to specific federal grants for the Police Department.										
<b>Explanation of Revenue Sources:</b>										
Historically, this fund received grant revenue. Per the grant restrictions, no interest is earned on the cash balance in this fund.										
<b>Explanation of Expenditures and Significant Changes/Variations:</b>										
Federal grant revenue and expenditures for the Police Department are now tracked in Fund #295. In 2022, the remaining cash balance will be transferred to Fund #295 and this fund will be closed.										



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<b>Fund Name</b>	Regional Police Academy					<b>Fund Number</b>	294		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	23,525	9,350	20,000	25,000	19,625		19,625	5,375	79%
Interest Earnings	3,069	1,106	1,620	3,000	709		709	2,291	24%
Other Income	175	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>26,769</b>	<b>10,456</b>	<b>21,620</b>	<b>28,000</b>	<b>20,334</b>		<b>20,334</b>	<b>7,666</b>	<b>73%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	-	214	1,500	1,500	-	-	-	1,500	0%
<b>Services &amp; Charges</b>									
Education & Training	157	-	10,000	10,000	-	-	-	10,000	0%
Travel	-	-	1,500	1,500	-	-	-	1,500	0%
Other Services & Charges	6,579	2,943	4,250	4,250	-	-	-	4,250	0%
<b>Total Services &amp; Charges</b>	<b>6,737</b>	<b>2,943</b>	<b>15,750</b>	<b>15,750</b>	-	-	-	<b>15,750</b>	<b>0%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,737</b>	<b>3,157</b>	<b>17,250</b>	<b>17,250</b>	-	-	-	<b>17,250</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>20,032</b>	<b>7,299</b>	<b>4,370</b>	<b>10,750</b>	<b>20,334</b>		<b>20,334</b>		
Beginning Cash Balance	98,440	118,481		125,984			<b>Cash Reserves Target</b>		
Cash Adjustments	10	203		-					
<b>Ending Cash Balance</b>	<b>118,481</b>	<b>125,984</b>		<b>136,734</b>	<b>146,318</b>				
Cash Reserves Target	1,684	789		4,313			25% of Annual expenditures		
<b>Fund Purpose:</b>									
This fund was established (ordinance 7104-82) to account for revenues and expenditures related to the advancement of present and future police officers and funds the cost of course material and instructors at the South Bend Police Academy.									
<b>Explanation of Revenue Sources:</b>									
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.									
<b>Explanation of Expenditures and Significant Changes/Variations:</b>									
Expenditures are for seminars, travel, lectures, and career days.									

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<b>Fund Name</b>	<b>COPS MORE Grant</b>					<b>Fund Number</b>	<b>295</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Grants	56,495	180,998	-	98,920	101,033		101,033	(2,113)	102%
Fines, Forfeitures, and Fees	9,219	6,919	10,000	10,000	5,556		5,556	4,444	56%
Interest Earnings	4,724	594	170	375	354		354	21	95%
Donations	5,098	-	-	-	-		-	-	-
Other Income	1,949	260	-	120	120		120	-	100%
<b>Total Revenue</b>	<b>77,485</b>	<b>188,771</b>	<b>10,170</b>	<b>109,415</b>	<b>107,063</b>		<b>107,063</b>	<b>2,352</b>	<b>98%</b>
<b>Expenditures by Type</b>									
Supplies	65,306	86,905	20,000	17,000	16,331	-	16,331	669	96%
<b>Services &amp; Charges</b>									
Education & Training	300	-	-	6,490	-	-	-	6,490	0%
Other Services & Charges	44,622	12,317	20,000	4,575	4,802	863	5,664	(1,089)	124%
<b>Total Services &amp; Charges</b>	<b>44,922</b>	<b>12,317</b>	<b>20,000</b>	<b>11,065</b>	<b>4,802</b>	<b>863</b>	<b>5,664</b>	<b>5,401</b>	<b>51%</b>
Capital	-	185,805	-	147,086	57,158	80,308	137,466	9,620	93%
<b>Total Expenditures</b>	<b>110,228</b>	<b>285,026</b>	<b>40,000</b>	<b>175,151</b>	<b>78,290</b>	<b>81,171</b>	<b>159,461</b>	<b>15,690</b>	<b>91%</b>
<b>Net Surplus / (Deficit)</b>	<b>(32,743)</b>	<b>(96,255)</b>	<b>(29,830)</b>	<b>(65,736)</b>	<b>28,773</b>		<b>(52,398)</b>		
Beginning Cash Balance	202,035	169,439		73,474					
Cash Adjustments	146	290		-					
<b>Ending Cash Balance</b>	<b>169,439</b>	<b>73,474</b>		<b>7,738</b>	<b>102,248</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Police Federal Drug Enforcement	<b>Fund Number</b>	299
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	-	-	25,000	57,919	57,919		57,919	-	100%
Interest Earnings	3,131	723	883	883	145		145	738	16%
<b>Total Revenue</b>	<b>3,131</b>	<b>723</b>	<b>25,883</b>	<b>58,802</b>	<b>58,063</b>		<b>58,063</b>	<b>738</b>	<b>99%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	-	-	6,000	6,000	-	-	-	6,000	0%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>43,499</b>	<b>31,000</b>	<b>22,500</b>	<b>22,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,500</b>	<b>0%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,148</b>	<b>-</b>	<b>81,148</b>	<b>(81,148)</b>	<b>-</b>
<b>Total Expenditures</b>	<b>43,499</b>	<b>31,000</b>	<b>28,500</b>	<b>28,500</b>	<b>81,148</b>	<b>-</b>	<b>81,148</b>	<b>(52,648)</b>	<b>285%</b>
<b>Net Surplus / (Deficit)</b>	<b>(40,368)</b>	<b>(30,277)</b>	<b>(2,617)</b>	<b>30,302</b>	<b>(23,084)</b>		<b>(23,084)</b>		

Beginning Cash Balance	153,920	113,552		83,275		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>113,552</b>	<b>83,275</b>		<b>113,577</b>	<b>60,190</b>	
Cash Reserves Target	10,875	7,750		7,125		

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

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

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

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<b>Fund Name</b>	2018 Fire Station #9 Bond Debt Service					<b>Fund Number</b>	350		
<b>Fund Type</b>	Debt Service Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interfund Transfers In	321,706	341,231	345,307	345,307	345,306		345,306	1	100%
<b>Total Revenue</b>	<b>321,706</b>	<b>341,231</b>	<b>345,307</b>	<b>345,307</b>	<b>345,306</b>		<b>345,306</b>	<b>1</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	170,000	195,000	205,000	205,000	205,000	-	205,000	-	100%
Debt Service Interest & Fees	151,706	146,231	140,307	140,307	140,306	-	140,306	1	100%
<b>Total Services &amp; Charges</b>	<b>321,706</b>	<b>341,231</b>	<b>345,307</b>	<b>345,307</b>	<b>345,306</b>	<b>-</b>	<b>345,306</b>	<b>1</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>321,706</b>	<b>341,231</b>	<b>345,307</b>	<b>345,307</b>	<b>345,306</b>	<b>-</b>	<b>345,306</b>	<b>1</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	-	-	-	-	-		-		
Beginning Cash Balance	-	-		-					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>					
Cash Reserves Target	-	-		-					
						<b>Cash Reserves Target</b>			
						No reserve requirement			
<b>Fund Purpose:</b>	<p>This fund was established (ordinance 10590-18) to pay for the semi-annual payment of debt service principal and interest to the bondholders for the General Obligation Bonds, Series 2018 (debt schedule #168). The bonds were issued to fund the replacement of Fire Station #9 and addition of a classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. The par amount of the General Obligation Bonds, Series 2018 was \$5,045,000 with a premium of \$37,316. The bonds were closed on March 29, 2018 with a net interest rate of 3.065%. The capital expenditures of this bond are tracked in the 2018 Fire Station #9 Bond Capital Fund (#451).</p>								
<b>Explanation of Revenue Sources:</b>	<p>This fund receives interfund transfers from the Fire Department Capital Fund (#287) in the amount of the debt service payments.</p>								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	<p>Debt service payments are due on January 15 and July 15. The final bond payment is due January 15, 2038.</p>								

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<b>Fund Name</b>	2018 Fire Station #9 Bond Capital	<b>Fund Number</b>	451
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<b>Fund Type</b>	Capital Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	42,008	2,981	-	1,550	1,619		1,619	(69)	104%
<b>Total Revenue</b>	<b>42,008</b>	<b>2,981</b>	<b>-</b>	<b>1,550</b>	<b>1,619</b>		<b>1,619</b>	<b>(69)</b>	<b>104%</b>

**Expenditures by Type**

<b>Capital</b>	3,143,446	89,311	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	3,143,446	89,311	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	(3,101,438)	(86,330)	-	1,550	1,619	1,619			
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Beginning Cash Balance	3,494,445	399,877		314,233		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;"><b>Cash Reserves Target</b></td> </tr> <tr> <td colspan="2" style="text-align: center;">No reserve requirement - Bond capital fund - spend down to zero</td> </tr> </table>				<b>Cash Reserves Target</b>		No reserve requirement - Bond capital fund - spend down to zero	
<b>Cash Reserves Target</b>													
No reserve requirement - Bond capital fund - spend down to zero													
Cash Adjustments	6,871	686		-									
<b>Ending Cash Balance</b>	<b>399,877</b>	<b>314,233</b>		<b>315,783</b>	<b>315,851</b>								
Cash Reserves Target	-	-		-	-								

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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<b>Fund Name</b>	<b>Fire Pension</b>					<b>Fund Number</b>	<b>701</b>						
<b>Fund Type</b>	<b>Pension Trust Funds</b>					<b>Control</b>	<b>City Funds</b>						
	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Original Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Year-to-Date Actual</b>	<b>2021 Current Encumbrances</b>	<b>Total Year-to-Date &amp; Encumb.</b>	<b>Budget Balance</b>	<b>Percent of Budget</b>				
<b>Revenue</b>													
Intergov./ Shared Revenues	4,466,993	4,323,533	4,443,096	4,101,278	4,101,279		4,101,279	(1)	100%				
Interest Earnings	8,670	2,205	5,272	5,272	1,010		1,010	4,262	19%				
Other Income	-	-	-	-	-		-	-	-				
<b>Total Revenue</b>	<b>4,475,663</b>	<b>4,325,739</b>	<b>4,448,368</b>	<b>4,106,550</b>	<b>4,102,288</b>		<b>4,102,288</b>	<b>4,261</b>	<b>100%</b>				
<b>Expenditures by Type</b>													
<b>Personnel</b>													
Salaries & Wages	4,449,225	4,205,078	4,488,409	4,488,409	3,088,225	-	3,088,225	1,400,184	69%				
<b>Total Personnel</b>	<b>4,449,225</b>	<b>4,205,078</b>	<b>4,488,409</b>	<b>4,488,409</b>	<b>3,088,225</b>	<b>-</b>	<b>3,088,225</b>	<b>1,400,184</b>	<b>69%</b>				
<b>Supplies</b>	-	-	100	100	-	-	-	100	0%				
<b>Services &amp; Charges</b>													
Professional Services	4,000	3,500	6,000	6,000	3,500	-	3,500	2,500	58%				
Travel	-	-	350	350	-	-	-	350	0%				
Other Services & Charges	1,126	679	1,400	1,400	1,122	-	1,122	278	80%				
<b>Total Services &amp; Charges</b>	<b>5,126</b>	<b>4,179</b>	<b>7,750</b>	<b>7,750</b>	<b>4,622</b>	<b>-</b>	<b>4,622</b>	<b>3,128</b>	<b>60%</b>				
<b>Total Expenditures</b>	<b>4,454,351</b>	<b>4,209,256</b>	<b>4,496,259</b>	<b>4,496,259</b>	<b>3,092,846</b>	<b>-</b>	<b>3,092,846</b>	<b>1,403,412</b>	<b>69%</b>				
<b>Net Surplus / (Deficit)</b>	<b>21,312</b>	<b>116,482</b>	<b>(47,891)</b>	<b>(389,709)</b>	<b>1,009,442</b>		<b>1,009,442</b>						
Beginning Cash Balance	315,085	336,501		453,561		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;"><b>Cash Reserves Target</b></td> </tr> <tr> <td colspan="2" style="text-align: center;">10% of Annual expenditures</td> </tr> </table>				<b>Cash Reserves Target</b>		10% of Annual expenditures	
<b>Cash Reserves Target</b>													
10% of Annual expenditures													
Cash Adjustments	104	577		-									
<b>Ending Cash Balance</b>	<b>336,501</b>	<b>453,561</b>		<b>63,852</b>	<b>1,463,002</b>								
Cash Reserves Target	445,435	420,926		449,626									

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

"Pension relief" payments from the Indiana Public Retirement System (INPRS) are an actuarial estimate of the current budget year's payments and an adjustment of the prior budget year's estimate to the actual payments made during the prior year, including certain administrative costs. Payments are typically received in June and September. This fund can have a negative cash balance when it is waiting to be reimbursed by the State. This fund also receives revenue from interest earned on the fund's cash balance.

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

Expenditures are for the pension payments to retired firefighters or surviving spouses and for death benefits paid out. Retiree health insurance payments are not paid through this fund; this cost is not reimbursed by the state. Retiree health payments are paid through the regular Fire Department budget in the General Fund (#101).

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<b>Fund Name</b>	<b>Police Pension</b>					<b>Fund Number</b>	<b>702</b>		
<b>Fund Type</b>	<b>Pension Trust Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Shared Revenues	6,111,782	6,048,813	6,147,998	5,950,693	5,950,693		5,950,693	-	100%
Interest Earnings	17,014	3,126	9,277	9,277	1,201		1,201	8,076	13%
Other Income	2,890	6,284	2,000	6,119	4,119		4,119	2,000	67%
<b>Total Revenue</b>	<b>6,131,686</b>	<b>6,058,223</b>	<b>6,159,275</b>	<b>5,966,089</b>	<b>5,956,013</b>		<b>5,956,013</b>	<b>10,076</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	6,374,654	6,186,554	6,049,340	6,049,340	4,483,815	-	4,483,815	1,565,525	74%
<b>Total Personnel</b>	<b>6,374,654</b>	<b>6,186,554</b>	<b>6,049,340</b>	<b>6,049,340</b>	<b>4,483,815</b>	<b>-</b>	<b>4,483,815</b>	<b>1,565,525</b>	<b>74%</b>
<b>Supplies</b>	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Professional Services	4,000	3,500	6,500	6,500	3,500	-	3,500	3,000	54%
Travel	-	-	500	500	-	-	-	500	0%
Other Services & Charges	1,271	945	1,400	1,400	675	-	675	725	48%
<b>Total Services &amp; Charges</b>	<b>5,271</b>	<b>4,445</b>	<b>8,400</b>	<b>8,400</b>	<b>4,175</b>	<b>-</b>	<b>4,175</b>	<b>4,225</b>	<b>50%</b>
<b>Total Expenditures</b>	<b>6,379,925</b>	<b>6,190,998</b>	<b>6,057,740</b>	<b>6,057,740</b>	<b>4,487,990</b>	<b>-</b>	<b>4,487,990</b>	<b>1,569,750</b>	<b>74%</b>
<b>Net Surplus / (Deficit)</b>	<b>(248,240)</b>	<b>(132,776)</b>	<b>101,535</b>	<b>(91,651)</b>	<b>1,468,023</b>		<b>1,468,023</b>		
Beginning Cash Balance	945,540	698,148		566,569					
Cash Adjustments	848	1,197		-					
<b>Ending Cash Balance</b>	<b>698,148</b>	<b>566,569</b>		<b>474,918</b>	<b>2,034,592</b>				
Cash Reserves Target	637,993	619,100		605,774					
							<b>Cash Reserves Target</b>		
								10% of Annual expenditures	

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

"Pension relief" payments from the Indiana Public Retirement System (INPRS) are an actuarial estimate of the current budget year's payments and an adjustment of the prior budget year's estimate to the actual payments made during the prior year, including certain administrative costs. Payments are typically received in June and September. This fund can have a negative cash balance when it is waiting to be reimbursed by the State. This fund also receives revenue from interest earned on the fund's cash balance.

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

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

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<b>Fund Name</b>	Police K-9 Unit	<b>Fund Number</b>	705
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	65	21	5	25	12		12	13	50%
Donations	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>65</b>	<b>21</b>	<b>5</b>	<b>25</b>	<b>12</b>		<b>12</b>	<b>13</b>	<b>50%</b>

**Expenditures by Type**

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

<b>Net Surplus / (Deficit)</b>	<b>65</b>	<b>21</b>	<b>5</b>	<b>25</b>	<b>12</b>		<b>12</b>
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Beginning Cash Balance	2,330	2,395		2,420		<b>Cash Reserves Target</b>
Cash Adjustments	1	4		-		
<b>Ending Cash Balance</b>	<b>2,395</b>	<b>2,420</b>		<b>2,445</b>	<b>2,433</b>	<b>No reserve requirement</b>
Cash Reserves Target	-	-		-		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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



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Fund Name		Parks & Recreation					Fund Number		201	
Fund Type		Special Revenue Funds					Control		City Funds	
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Revenue</b>										
Property Taxes	10,048,047	9,566,845	9,247,389	9,247,389	5,705,124		5,705,124	3,542,265	62%	
Intergov./ Shared Revenues	890,592	904,581	906,694	906,694	461,211		461,211	445,483	51%	
Intergov./ Grants	3,635,801	648,098	-	200,000	200,000		200,000	-	100%	
Licenses & Permits	-	-	-	58	174		174	(116)	300%	
Charges for Services	2,583,508	2,760,462	2,881,450	2,731,450	2,559,736		2,559,736	171,714	94%	
Fines, Forfeitures, and Fees	-	-	-	-	12		12	(12)	-	
Interest Earnings	140,690	7,167	40,000	40,000	18,981		18,981	21,019	47%	
Donations	1,714,670	1,061,421	715,000	1,805,000	776,029		776,029	1,028,971	43%	
Other Income	329,248	127,858	25,000	128,839	114,710		114,710	14,129	89%	
Interfund Transfers In	410,867	800,000	1,234,486	1,234,486	924,408		924,408	310,078	75%	
<b>Total Revenue</b>	<b>19,753,423</b>	<b>15,876,432</b>	<b>15,050,019</b>	<b>16,293,916</b>	<b>10,760,385</b>		<b>10,760,385</b>	<b>5,533,531</b>	<b>66%</b>	
<b>Expenditures by Division</b>										
Park Administration	1,723,159	1,499,024	1,605,828	1,606,596	1,135,771	5,090	1,140,862	465,735	71%	
Park Maintenance	9,916,774	6,962,316	7,183,287	7,177,885	5,195,940	321,256	5,517,196	1,660,689	77%	
Golf Courses	1,621,929	1,501,398	1,503,657	1,566,045	1,315,437	59,470	1,374,907	191,138	88%	
Recreation	3,034,640	2,773,309	2,936,242	2,954,292	2,041,505	32,312	2,073,817	880,475	70%	
Marketing & Events	965,503	882,516	1,117,095	1,134,983	682,254	75,190	757,444	377,539	67%	
Park Projects & Capital	6,432,472	1,041,871	-	1,681,504	305,026	397,521	702,547	978,958	42%	
Potawatomi Zoo	700,000	700,000	701,965	701,965	701,473	-	701,473	492	100%	
<b>Total Expenditures</b>	<b>24,394,477</b>	<b>15,360,434</b>	<b>15,048,074</b>	<b>16,823,270</b>	<b>11,377,406</b>	<b>890,839</b>	<b>12,268,245</b>	<b>4,555,026</b>	<b>73%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	5,970,871	6,015,996	5,830,401	5,830,401	4,350,451	-	4,350,451	1,479,950	75%	
Fringe Benefits	1,850,776	2,133,462	2,018,043	2,018,043	1,535,519	-	1,535,519	482,524	76%	
<b>Total Personnel</b>	<b>7,821,647</b>	<b>8,149,458</b>	<b>7,848,444</b>	<b>7,848,444</b>	<b>5,885,969</b>	<b>-</b>	<b>5,885,969</b>	<b>1,962,474</b>	<b>75%</b>	
<b>Supplies</b>	<b>1,291,583</b>	<b>1,173,909</b>	<b>1,508,997</b>	<b>1,575,315</b>	<b>1,067,851</b>	<b>125,169</b>	<b>1,193,020</b>	<b>382,295</b>	<b>76%</b>	
<b>Services &amp; Charges</b>										
Professional Services	443,786	192,616	338,049	241,092	91,741	34,058	125,799	115,293	52%	
Printing & Advertising	112,043	102,375	263,606	264,013	123,637	74,322	197,959	66,053	75%	
Utilities	764,164	790,831	675,223	731,776	734,283	-	734,283	(2,507)	100%	
Education & Training	23,428	11,167	25,425	33,395	9,074	3,042	12,116	21,279	36%	
Travel	20,508	3,355	32,922	33,960	1,314	8,422	9,735	24,225	29%	
Repairs & Maintenance	689,481	515,084	544,893	509,469	476,115	70,756	546,871	(37,402)	107%	
Debt Service Principal	456,436	504,636	459,625	461,923	287,027	-	287,027	174,896	62%	
Debt Service Interest & Fees	43,303	47,338	39,584	37,286	26,807	-	26,807	10,479	72%	
Grants & Subsidies	715,000	715,000	715,000	715,000	715,000	-	715,000	-	100%	
Other Services & Charges	1,176,018	691,376	528,291	627,430	388,583	74,900	463,483	163,947	74%	
<b>Total Services &amp; Charges</b>	<b>4,444,167</b>	<b>3,573,777</b>	<b>3,622,618</b>	<b>3,655,343</b>	<b>2,853,581</b>	<b>265,499</b>	<b>3,119,080</b>	<b>536,263</b>	<b>85%</b>	
<b>Operating Expenditures</b>	<b>13,557,398</b>	<b>12,897,144</b>	<b>12,980,059</b>	<b>13,079,103</b>	<b>9,807,401</b>	<b>390,668</b>	<b>10,198,069</b>	<b>2,881,032</b>	<b>78%</b>	
<b>Capital</b>	<b>9,164,819</b>	<b>1,030,272</b>	<b>400,000</b>	<b>2,076,153</b>	<b>318,998</b>	<b>500,171</b>	<b>819,170</b>	<b>1,256,983</b>	<b>39%</b>	
<b>Interfund</b>										
Interfund Allocations	1,672,261	1,421,220	1,668,015	1,668,015	1,251,006	-	1,251,006	417,009	75%	
Interfund Transfers Out	-	11,799	-	-	-	-	-	-	-	
<b>Total Interfund</b>	<b>1,672,261</b>	<b>1,433,019</b>	<b>1,668,015</b>	<b>1,668,015</b>	<b>1,251,006</b>	<b>-</b>	<b>1,251,006</b>	<b>417,009</b>	<b>75%</b>	
<b>Total Expenditures</b>	<b>24,394,477</b>	<b>15,360,434</b>	<b>15,048,074</b>	<b>16,823,270</b>	<b>11,377,406</b>	<b>890,839</b>	<b>12,268,245</b>	<b>4,555,024</b>	<b>73%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(4,641,054)</b>	<b>515,998</b>	<b>1,945</b>	<b>(529,354)</b>	<b>(617,021)</b>		<b>(1,507,860)</b>			
Beginning Cash Balance	8,278,260	3,649,543		4,156,004						
Cash Adjustments	12,338	(9,538)		-						
<b>Ending Cash Balance</b>	<b>3,649,543</b>	<b>4,156,004</b>		<b>3,626,650</b>	<b>3,600,127</b>					
Cash Reserves Target	6,098,619	3,840,108		4,205,818						
								<b>Cash Reserves Target</b>		
								25% of Annual expenditures		

**Fund Purpose:**

This fund accounts for the operation of the Parks & Recreation side of South Bend Venues, Parks & Arts (VPA). The purpose is to provide quality spaces, places, and experiences within the City. There are several operational divisions within the department: Administration, Maintenance, Golf Courses, Recreation, and Marketing & Events.

**Explanation of Revenue Sources:**

This fund's main source of revenue is property taxes (distributions received in June and December). This fund also receives auto excise and commercial vehicle excise tax (intergovernmental shared revenues). Additional revenue is derived from charges for services such as pavilion rental, golf course fees, concessions, and fees for camps, leagues, fitness centers, and special events. In 2019, this fund received a donation of \$450,000 from the Pokagon Band. It will be received annually through 2023. The Regional Cities Grant of \$5 million dollars was completed in 2020. In 2019, VPA received \$1,000,000 from the Leighton Foundation. Interfund transfers from the Local Income Tax Certified Shares Fund (#404) help subsidize the Parks operations.

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

**Capital Projects** - In 2019, capital expenditures reflect the use of the Regional Cities, Leighton Foundation, and Pokagon Band funds for the Howard Park renovation project. In 2020, the decrease in capital expenditures reflects the substantial completion of the Howard Park renovation project and the use of the noted grants and donations. The increase in Professional Services and decrease in Other Services & Charges is primarily due to the reclassification of a service contract for the maintenance of the streetscapes and sidewalks downtown. **Personnel** - From 2020 to 2021, several personnel changes were made: six positions were eliminated from this fund and three positions were transferred to other funds (two positions transferred to the Community Initiatives division in Fund #101 and one position transferred to the Morris Performing Arts Center budget in Fund #101). **Accounting Change** - In 2019, the Recreation Nonreverting Fund (#203) and the Park Nonreverting Capital Fund (#405) were discontinued and the activity formerly appearing in them is represented in the Parks & Recreation Fund (#201). This allowed for better reporting and more efficient use of funds.

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<b>Fund Name</b>	Morris PAC / Palais Royale Marketing					<b>Fund Number</b>	273		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	21,618	3,535	5,000	5,000	4,733		4,733	267	95%
Interest Earnings	1,802	648	578	578	395		395	183	68%
Donations	-	-	-	500	500		500	-	100%
<b>Total Revenue</b>	<b>23,421</b>	<b>4,183</b>	<b>5,578</b>	<b>6,078</b>	<b>5,629</b>		<b>5,629</b>	<b>450</b>	<b>93%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Printing & Advertising	7,720	832	20,000	29,984	4,992	4,992	9,984	20,000	33%
<b>Total Services &amp; Charges</b>	<b>7,720</b>	<b>832</b>	<b>20,000</b>	<b>29,984</b>	<b>4,992</b>	<b>4,992</b>	<b>9,984</b>	<b>20,000</b>	<b>33%</b>
<b>Interfund Transfers Out</b>							-	-	-
<b>Total Expenditures</b>	<b>7,720</b>	<b>832</b>	<b>20,000</b>	<b>29,984</b>	<b>4,992</b>	<b>4,992</b>	<b>9,984</b>	<b>20,000</b>	<b>33%</b>
<b>Net Surplus / (Deficit)</b>	<b>15,701</b>	<b>3,351</b>	<b>(14,422)</b>	<b>(23,906)</b>	<b>637</b>		<b>(4,355)</b>		
Beginning Cash Balance	57,345	73,045		76,521		<b>Cash Reserves Target</b>			
Cash Adjustments	(1)	125		-					
<b>Ending Cash Balance</b>	<b>73,045</b>	<b>76,521</b>		<b>52,615</b>	<b>77,158</b>				
Cash Reserves Target	1,930	208		7,496		25% of Annual expenditures			

**Fund Purpose:**

This fund was established (ordinance 9768-07) as a separate, non-reverting fund to receive monies from solicitation of funds for commercial promotion sponsorships such as commercial ads on ticket envelopes and Morris Marquee sponsorships; and to accept donations to the Morris Performing Arts Center and Palais Royale. All sums so collected and deposited in this fund are to be used for the sole purpose of assisting with continued promotions of and within both the Morris Performing Arts Center and Palais Royale.

**Explanation of Revenue Sources:**

Revenue for this fund is collected through donations and sponsorships. This fund also receives revenue from interest earned on the fund's cash balance.

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

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

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

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<b>Fund Name</b>	Morris PAC Self-Promotion	<b>Fund Number</b>	274
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	82,464	37,554	65,000	65,000	11,003		11,003	53,997	17%
Interest Earnings	3,934	1,818	1,737	1,737	1,172		1,172	565	67%
<b>Total Revenue</b>	<b>86,398</b>	<b>39,372</b>	<b>66,737</b>	<b>66,737</b>	<b>12,175</b>		<b>12,175</b>	<b>54,562</b>	<b>18%</b>

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

<b>Total Expenditures</b>	<b>956</b>	<b>1,100</b>	<b>115,000</b>	<b>115,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,000</b>	<b>0%</b>
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<b>Net Surplus / (Deficit)</b>	<b>85,442</b>	<b>38,272</b>	<b>(48,263)</b>	<b>(48,263)</b>	<b>12,175</b>		<b>12,175</b>		
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Beginning Cash Balance	101,499	186,839		225,432		<b>Cash Reserves Target</b>			
Cash Adjustments	(101)	320		-					
<b>Ending Cash Balance</b>	<b>186,839</b>	<b>225,432</b>		<b>177,169</b>	<b>237,607</b>	25% of Annual expenditures			
Cash Reserves Target	239	275		28,750					

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

**Explanation of Revenue Sources:**  
This fund receives revenue from a ticket surcharge. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.50 deposited into the General Fund (#101), \$1.00 deposited into Morris PAC Self-Promotion Fund (#274), and \$1.00 deposited into Morris PAC Capital Fund (#416). This fund also receives revenue from interest earned on the fund's cash balance.  
  
Due to the COVID-19 pandemic, the Morris PAC was shut down for a several months during 2020. Revenue is expected to drop significantly for the foreseeable future as a result of less events due to the pandemic.

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

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

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

**Fund Purpose:**

This fund was established (ordinance 10580-18) to collect a separate property tax levy that is used to pay for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Park District Bonds, Series A-K (debt schedule #165).

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

**Explanation of Revenue Sources:**

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

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

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

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

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<b>Fund Name</b>	Coveleski Stadium Capital	<b>Fund Number</b>	401
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<b>Fund Type</b>	Capital Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	23,125	-	30,000	30,000	-		-	30,000	0%
Interest Earnings	823	144	351	351	55		55	296	16%
<b>Total Revenue</b>	<b>23,947</b>	<b>144</b>	<b>30,351</b>	<b>30,351</b>	<b>55</b>		<b>55</b>	<b>30,296</b>	<b>0%</b>

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

<b>Capital</b>	32,955	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	71,468	15,099	30,000	30,000	3,533	715	4,248	25,752	14%
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<b>Net Surplus / (Deficit)</b>	(47,520)	(14,955)	351	351	(3,478)		(4,193)		
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Beginning Cash Balance	73,256	25,850		11,685		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero			
Cash Adjustments	114	790		-					
<b>Ending Cash Balance</b>	<b>25,850</b>	<b>11,685</b>		<b>12,036</b>	<b>7,461</b>				
Cash Reserves Target	-	-		-					

**Fund Purpose:**  
This fund was established (ordinance 7492-85) to account for minor capital improvements for Four Winds Field at Coveleski Stadium, located in downtown South Bend. The fund is administered by the Department of Venues, Parks & Arts.

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

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

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<b>Fund Name</b>	Professional Sports Convention Development Area					<b>Fund Number</b>	413		
<b>Fund Type</b>	Capital Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	-	-	-	-	-		-	-	-
Interest Earnings	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	-	-	-	-	-		-	-	-
<b>Expenditures by Type</b>									
Capital	-	-	-	-	-	655,000	655,000	(655,000)	-
<b>Total Expenditures</b>	-	-	-	-	-	655,000	655,000	(655,000)	-
<b>Net Surplus / (Deficit)</b>	-	-	-	-	-		(655,000)		
Beginning Cash Balance	-	-		-					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	-	-		-	-				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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<b>Fund Name</b>	Morris Performing Arts Center Capital					<b>Fund Number</b>	416		
<b>Fund Type</b>	Capital Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	82,464	37,554	65,000	65,000	11,003		11,003	53,997	17%
Interest Earnings	10,956	3,981	2,175	2,175	985		985	1,190	45%
Other Income	575	-	-	-	-		-	-	-
Interfund Transfers In	-	175,579	-	-	-		-	-	-
<b>Total Revenue</b>	<b>93,995</b>	<b>217,114</b>	<b>67,175</b>	<b>67,175</b>	<b>11,988</b>		<b>11,988</b>	<b>55,187</b>	<b>18%</b>
<b>Expenditures by Type</b>									
Supplies	14,469	-	25,000	15,000	14,811	-	14,811	189	99%
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	34,910	-	30,000	30,000	4,910	86%
Printing & Advertising	-	-	-	90	90	-	90	-	100%
Repairs & Maintenance	21,435	90,471	25,000	1,625	-	1,625	1,625	-	100%
<b>Total Services &amp; Charges</b>	<b>21,435</b>	<b>90,471</b>	<b>25,000</b>	<b>36,625</b>	<b>90</b>	<b>31,625</b>	<b>31,715</b>	<b>4,910</b>	<b>87%</b>
Capital	14,149	346,394	-	-	108,979	54,371	163,350	(163,350)	-
<b>Total Expenditures</b>	<b>50,052</b>	<b>436,865</b>	<b>50,000</b>	<b>51,625</b>	<b>123,880</b>	<b>85,996</b>	<b>209,876</b>	<b>(158,251)</b>	<b>407%</b>
<b>Net Surplus / (Deficit)</b>	<b>43,943</b>	<b>(219,751)</b>	<b>17,175</b>	<b>15,550</b>	<b>(111,892)</b>		<b>(197,889)</b>		
Beginning Cash Balance	378,088	422,125		203,098					
Cash Adjustments	94	724		-					
<b>Ending Cash Balance</b>	<b>422,125</b>	<b>203,098</b>		<b>218,648</b>	<b>91,205</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

This fund was established (ordinance 7292-84) to receive monies to be used solely for the purpose of renovating, remodeling, or otherwise improving the facilities of the Morris Performing Arts Center (MPAC).

**Explanation of Revenue Sources:**

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

In 2020, \$175,579 was transferred from the General Fund (#101) to help fund the Morris ceiling repair.

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

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

The Morris Performing Arts Center was re-opened in 2000 - Many of the assets throughout the building are coming to an end of their useful life and need replacement. The theatrical equipment is outdated and needs to be upgraded to meet the requirements of the performances / acts renting the facility.

The Morris is getting ready to celebrate its 100 year anniversary in 2022 and is planning for major renovations. Funds will be raised, deposited, and expensed through the Venues, Parks & Arts Foundation.

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<b>Fund Name</b>	Palais Royale Historic Preservation	<b>Fund Number</b>	450
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<b>Fund Type</b>	Capital Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	14,425	6,477	8,000	8,000	8,570		8,570	(570)	107%
Interest Earnings	2,961	617	369	450	424		424	26	94%
<b>Total Revenue</b>	<b>17,386</b>	<b>7,094</b>	<b>8,369</b>	<b>8,450</b>	<b>8,994</b>		<b>8,994</b>	<b>(544)</b>	<b>106%</b>

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

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	38,779	34,160	35,000	35,000	-	-	-	35,000	0%
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<b>Net Surplus / (Deficit)</b>	(21,393)	(27,066)	(26,631)	(26,550)	8,994	8,994			
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Beginning Cash Balance	129,091	107,792		80,911					
Cash Adjustments	94	185		-					
<b>Ending Cash Balance</b>	<b>107,792</b>	<b>80,911</b>		<b>54,361</b>	<b>89,905</b>				
Cash Reserves Target	-	-		-					

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

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

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

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



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

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

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

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
This bond was issued to finance the costs of the construction, expansion, renovation, equipping, furnishing and improving the Potawatomi Zoo, located at 500 Greenlawn Avenue. The capital project includes the construction, equipping and furnishing of a new, modern visitor-centric front entrance building that will include a gift shop, universally accessible gathering plaza, public restrooms and a separate, more secure entrance for field trips and group visits and that will double the Zoo's education space, allowing for more classes, camps and educational experiences. Also included is completion of various deferred maintenance improvements throughout the Zoo which will enhance the safety of visitors to the Zoo, staff and animals and necessary to maintain the Zoo's accreditation, including, without limitation, repair, replacement, renovation or enhancement of guest pathways and parking lots, animal holding and exhibit areas, HVAC improvements, roofs, patron fencing, animal containment fencing and exhibitory, and electrical work throughout the Zoo.  
  
The bond capital was fully spent in 2020.

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<b>Fund Name</b>	<b>2017 Parks Bond Capital</b>	<b>Fund Number</b>	<b>471</b>
<b>Fund Type</b>	<b>Capital Funds</b>	<b>Control</b>	<b>City Funds</b>

  

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	297,324	72,162	-	30,000	28,113		28,113	1,887	94%
<b>Total Revenue</b>	<b>297,324</b>	<b>72,162</b>	<b>-</b>	<b>30,000</b>	<b>28,113</b>		<b>28,113</b>	<b>1,887</b>	<b>94%</b>

**Expenditures by Division**

Series A - Howard Park	842,454	73,054	-	-	-	-	-	-	-
Series B - St. Louis Street	1,041,033	6,643	-	27,752	-	12,000	12,000	15,752	43%
Series C - Colfax-Seitz	-	-	-	1,012,332	603,768	404,632	1,008,400	3,932	100%
Series D - Howard-Farmers	69,413	1,071,889	-	108,066	104,566	-	104,566	3,500	97%
Series E - Miami-Twyckenham	-	685,828	-	131,047	97,564	7,955	105,519	25,528	81%
Series F - Seitz Park	-	-	-	1,088,451	-	1,085,400	1,085,400	3,051	100%
Series G - East Race	162,500	22,320	-	1,279,584	2,230	1,277,354	1,279,584	-	100%
Series H - Pinhook Park	886,000	454,571	-	553,069	459,130	12,201	471,332	81,737	85%
Series I - Other Park Improv.	1,178,907	109,488	-	176,901	66,543	3,940	70,483	106,418	40%
Series J - Pinhook Connect	-	755,805	-	169,060	120,885	5,781	126,666	42,393	75%
Series K - Future Projects	10,800	47,423	-	913,477	3,917	-	3,917	909,561	0%
<b>Total Expenditures</b>	<b>4,191,107</b>	<b>3,227,021</b>	<b>-</b>	<b>5,459,738</b>	<b>1,458,602</b>	<b>2,809,264</b>	<b>4,267,866</b>	<b>1,191,872</b>	<b>78%</b>

**Expenditures by Type**

**Services & Charges**

Professional Services	15,000	-	-	6,464	-	-	-	6,464	0%
<b>Total Services &amp; Charges</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>6,464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,464</b>	<b>0%</b>

  

<b>Capital</b>	<b>4,176,107</b>	<b>3,227,021</b>	<b>-</b>	<b>5,453,274</b>	<b>1,458,602</b>	<b>2,809,264</b>	<b>4,267,866</b>	<b>1,185,408</b>	<b>78%</b>
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<b>Total Expenditures</b>	<b>4,191,107</b>	<b>3,227,021</b>	<b>-</b>	<b>5,459,738</b>	<b>1,458,602</b>	<b>2,809,264</b>	<b>4,267,866</b>	<b>1,191,872</b>	<b>78%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(3,893,782)</b>	<b>(3,154,859)</b>	<b>-</b>	<b>(5,429,738)</b>	<b>(1,430,490)</b>	<b>(4,239,753)</b>
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Beginning Cash Balance	12,944,127	9,062,798	-	5,926,118	-	<b>Cash Reserves Target</b>  No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	12,453	18,179	-	-	-	
<b>Ending Cash Balance</b>	<b>9,062,798</b>	<b>5,926,118</b>	<b>-</b>	<b>496,380</b>	<b>4,492,986</b>	
Cash Reserves Target	-	-	-	-	-	

**Fund Purpose:**  
This fund was established per the bond agreement in order to track the capital expenditures of the 2017 Park District Bonds, Series A-K. The bonds were issued to fund certain improvements in connection with the MY SB Parks & Trails initiative. The bonds will be repaid over a period of 15 years with the first debt service payment due on July 15, 2018 and the final payment due on January 15, 2033. Debt service payments are tracked in the 2017 Parks Bond Debt Service Fund (#312).

**Explanation of Revenue Sources:**  
The par amount of the bonds was \$14,075,000. The bond closing date was December 20, 2017. Net proceeds after bond issuance costs were deposited into this fund in the amount of \$13,856,100. This fund also receives revenue from interest earned on the fund's cash balance.

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

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Fund Name	Parking Garages					Fund Number	601		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	945,347	844,835	900,000	900,000	690,202		690,202	209,798	77%
Fines, Forfeitures, and Fees	42,745	38,862	61,500	61,500	33,920		33,920	27,580	55%
Interest Earnings	32,323	8,089	10,068	10,068	4,049		4,049	6,019	40%
Other Income	16,084	2,468	-	-	71		71	(71)	-
<b>Total Revenue</b>	<b>1,036,499</b>	<b>894,253</b>	<b>971,568</b>	<b>971,568</b>	<b>728,241</b>		<b>728,241</b>	<b>243,326</b>	<b>75%</b>
<b>Expenditures by Subdivisions</b>									
Parking Enforcement	105,009	71,212	13,962	14,017	2,952	-	2,952	11,065	21%
Parking General Operations	-	40,118	574,746	564,997	145,163	5,892	151,055	413,942	27%
Main Street Garage	270,215	638,343	211,426	240,171	89,050	9,005	98,055	142,116	41%
Leighton Plaza Garage	450,815	478,042	227,584	240,278	83,580	9,843	93,423	146,855	39%
Wayne Street Garage	197,869	307,837	171,020	181,432	52,664	9,750	62,415	119,017	34%
Eddy St Commons Garage	15,000	10,511	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,038,908</b>	<b>1,546,063</b>	<b>1,198,738</b>	<b>1,240,895</b>	<b>373,408</b>	<b>34,492</b>	<b>407,900</b>	<b>832,995</b>	<b>33%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	-	-	-	289,315	-	-	-	289,315	100%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>289,315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>289,315</b>	<b>100%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>9,749</b>	<b>2,428</b>	<b>12,177</b>	<b>17,823</b>	<b>41%</b>
<b>Services &amp; Charges</b>									
Professional Services	700,335	490,335	488,000	174,459	79,670	4,870	84,540	89,919	48%
Utilities	104,528	100,720	117,000	119,630	78,798	2,378	81,176	38,455	68%
Repairs & Maintenance	126,794	237,452	125,000	128,118	52,425	24,186	76,612	51,506	60%
Other Services & Charges	13,574	17,088	7,000	22,758	17,214	-	17,214	5,544	76%
<b>Total Services &amp; Charges</b>	<b>945,232</b>	<b>845,594</b>	<b>737,000</b>	<b>444,965</b>	<b>228,108</b>	<b>31,434</b>	<b>259,542</b>	<b>185,424</b>	<b>58%</b>
<b>Operating Expenditures</b>	<b>945,232</b>	<b>845,594</b>	<b>737,000</b>	<b>764,280</b>	<b>237,857</b>	<b>33,862</b>	<b>271,719</b>	<b>492,562</b>	<b>36%</b>
<b>Capital</b>	<b>44,650</b>	<b>576,152</b>	<b>300,000</b>	<b>314,877</b>	<b>14,248</b>	<b>629</b>	<b>14,877</b>	<b>300,000</b>	<b>5%</b>
<b>Interfund Allocations</b>	<b>49,026</b>	<b>124,317</b>	<b>161,738</b>	<b>161,738</b>	<b>121,304</b>	<b>-</b>	<b>121,304</b>	<b>40,434</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>1,038,908</b>	<b>1,546,063</b>	<b>1,198,738</b>	<b>1,240,895</b>	<b>373,408</b>	<b>34,492</b>	<b>407,900</b>	<b>832,996</b>	<b>33%</b>
<b>Net Surplus / (Deficit)</b>	<b>(2,409)</b>	<b>(651,810)</b>	<b>(227,170)</b>	<b>(269,327)</b>	<b>354,833</b>		<b>320,341</b>		
Beginning Cash Balance	1,325,951	1,326,253		674,268					
Cash Adjustments	2,710	(175)		-					
<b>Ending Cash Balance</b>	<b>1,326,253</b>	<b>674,268</b>		<b>404,941</b>	<b>1,035,282</b>				
Cash Reserves Target	259,727	386,516		310,224					

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

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Starting in 2020, the Parking Garage Fund reimburses the Morris Performing Arts Center Division (in Fund #101) for 100% of costs of wages and benefits for the Manager-Facility Operations position. This is represented as an Interfund Allocation expense.  
There are many capital improvement needs. The forecast shows a relatively small capital budget due to declining cash balance and revenue remaining fairly flat.

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Fund Name	Century Center Operations					Fund Number	670		
Fund Type	Enterprise Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	1,275,000	956,250	637,500	637,500	637,500		637,500	-	100%
Charges for Services	3,192,290	924,923	2,750,000	2,750,000	949,213		949,213	1,800,787	35%
Interest Earnings	24	7	-	54	54		54	-	100%
Other Income	9,692	5,936	6,275	6,304	2,484		2,484	3,820	39%
Interfund Allocation Reimb	66,045	68,478	67,477	67,477	50,608		50,608	16,869	75%
<b>Total Revenue</b>	<b>4,543,051</b>	<b>1,955,594</b>	<b>3,461,252</b>	<b>3,461,335</b>	<b>1,639,859</b>		<b>1,639,859</b>	<b>1,821,476</b>	<b>47%</b>
<b>Expenditures by Subdivisions</b>									
City Operations	1,390,766	1,149,345	1,453,760	1,461,143	883,046	29,445	912,491	548,652	62%
Food & Beverage Operations	3,137,910	1,444,541	2,772,311	2,772,311	1,183,147	-	1,183,147	1,589,164	43%
<b>Total Expenditures</b>	<b>4,528,676</b>	<b>2,593,886</b>	<b>4,226,071</b>	<b>4,233,454</b>	<b>2,066,193</b>	<b>29,445</b>	<b>2,095,637</b>	<b>2,137,816</b>	<b>50%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	473,272	368,842	423,365	438,365	257,329	-	257,329	181,036	59%
Fringe Benefits	155,072	138,803	166,211	151,211	92,812	-	92,812	58,399	61%
Other Personnel Costs	1,197,879	757,895	900,000	900,000	505,755	-	505,755	394,245	56%
<b>Total Personnel</b>	<b>1,826,223</b>	<b>1,265,540</b>	<b>1,489,576</b>	<b>1,489,576</b>	<b>855,897</b>	<b>-</b>	<b>855,897</b>	<b>633,680</b>	<b>57%</b>
<b>Supplies</b>	<b>1,145,517</b>	<b>317,548</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>395,073</b>	<b>1,737</b>	<b>396,810</b>	<b>753,190</b>	<b>35%</b>
<b>Services &amp; Charges</b>									
Professional Services	76,325	35,698	120,628	120,748	63,903	-	63,903	56,845	53%
Printing & Advertising	2,893	277	-	1,000	543	3	546	454	55%
Utilities	375,552	276,273	383,819	386,437	256,728	-	256,728	129,709	66%
Education & Training	-	1,724	-	2,228	428	1,700	2,128	100	96%
Travel	-	-	-	-	574	-	574	(574)	-
Repairs & Maintenance	101,642	74,654	101,000	100,667	45,036	24,591	69,628	31,039	69%
Insurance	57,019	47,272	57,047	57,047	34,261	-	34,261	22,786	60%
Other Services & Charges	512,899	311,417	579,589	581,339	180,878	1,414	182,292	399,047	31%
<b>Total Services &amp; Charges</b>	<b>1,126,329</b>	<b>747,314</b>	<b>1,242,083</b>	<b>1,249,466</b>	<b>582,351</b>	<b>27,708</b>	<b>610,059</b>	<b>639,406</b>	<b>49%</b>
<b>Operating Expenditures</b>	<b>4,098,069</b>	<b>2,330,403</b>	<b>3,881,659</b>	<b>3,889,042</b>	<b>1,833,321</b>	<b>29,445</b>	<b>1,862,766</b>	<b>2,026,276</b>	<b>48%</b>
<b>Interfund</b>									
Interfund Allocations	162,380	169,544	247,195	247,195	185,396	-	185,396	61,799	75%
Interfund Transfers Out	268,227	93,939	97,217	97,217	47,476	-	47,476	49,741	49%
<b>Total Interfund</b>	<b>430,607</b>	<b>263,483</b>	<b>344,412</b>	<b>344,412</b>	<b>232,872</b>	<b>-</b>	<b>232,872</b>	<b>111,540</b>	<b>68%</b>
<b>Total Expenditures</b>	<b>4,528,676</b>	<b>2,593,886</b>	<b>4,226,071</b>	<b>4,233,454</b>	<b>2,066,193</b>	<b>29,445</b>	<b>2,095,637</b>	<b>2,137,816</b>	<b>50%</b>
<b>Net Surplus / (Deficit)</b>	<b>14,375</b>	<b>(638,292)</b>	<b>(764,819)</b>	<b>(772,119)</b>	<b>(426,334)</b>		<b>(455,778)</b>		
Beginning Cash Balance	1,532,952	1,537,206		1,016,748					
Cash Adjustments	(10,121)	117,834		-					
<b>Ending Cash Balance</b>	<b>1,537,206</b>	<b>1,016,748</b>		<b>244,630</b>	<b>446,435</b>				
Cash Reserves Target	1,132,169	648,472		1,058,363					
<b>Cash Reserves Target</b>									
25% of Annual expenditures									

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	Century Center Capital					<b>Fund Number</b>	671			
<b>Fund Type</b>	Enterprise Funds					<b>Control</b>	City Funds			
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Revenue</b>										
Interest Earnings	12,966	1,931	200	200	74		74	126	37%	
Other Income	-	-	-	-	-		-	-	-	
Interfund Transfers In	177,475	-	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>190,441</b>	<b>1,931</b>	<b>200</b>	<b>200</b>	<b>74</b>		<b>74</b>	<b>126</b>	<b>37%</b>	
<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	66,123	-	-	-	-		-	-	-	
Other Services & Charges	-	-	-	-	-		-	-	-	
<b>Total Services &amp; Charges</b>	<b>66,123</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>66,123</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Surplus / (Deficit)</b>	<b>124,318</b>	<b>1,931</b>	<b>200</b>	<b>200</b>	<b>74</b>		<b>74</b>			
Beginning Cash Balance	857,363	981,681		983,612						
Cash Adjustments	-	-		-						
<b>Ending Cash Balance</b>	<b>981,681</b>	<b>983,612</b>		<b>983,812</b>	<b>983,686</b>					
Cash Reserves Target	800,000	800,000		800,000						
						<b>Cash Reserves Target</b>				
						\$800,000 Minimum per Board of Managers				

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

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

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

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<b>Fund Name</b>	Century Center Energy Conservation Debt Svc	<b>Fund Number</b>	672
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<b>Fund Type</b>	Debt Service Fund	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Shared Revenues	235,000	221,437	221,437	221,437	221,437		221,437	-	100%
Interest Earnings	4,232	2,552	1,200	1,555	1,454		1,454	101	94%
Other Income	104,511	97,225	88,057	88,057	45,718		45,718	42,339	52%
Interfund Transfers In	90,752	93,939	97,217	97,217	47,476		47,476	49,741	49%
<b>Total Revenue</b>	<b>434,495</b>	<b>415,154</b>	<b>407,911</b>	<b>408,266</b>	<b>316,086</b>		<b>316,086</b>	<b>92,181</b>	<b>77%</b>

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

<b>Net Surplus / (Deficit)</b>	19,071	4,058	1,200	1,555	112,901	112,901
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Beginning Cash Balance	170,316	189,409	193,705	193,705		<b>Cash Reserves Target</b>
Cash Adjustments	21	238	-	-		
<b>Ending Cash Balance</b>	<b>189,409</b>	<b>193,705</b>	<b>195,260</b>	<b>306,605</b>		No reserve requirement
Cash Reserves Target	-	-	-	-		

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

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

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

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<b>Fund Name</b>	City Cemetery					<b>Fund Number</b>	730			
<b>Fund Type</b>	Special Revenue Fund					<b>Control</b>	City Funds			
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Revenue</b>										
Interest Earnings	803	259	134	160	155		155	5	97%	
Other Income	-	-	-	-	-		-	-	-	
<b>Total Revenue</b>	<b>803</b>	<b>259</b>	<b>134</b>	<b>160</b>	<b>155</b>		<b>155</b>	<b>5</b>	<b>97%</b>	
<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	
Other Services & Charges	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Surplus / (Deficit)</b>	<b>803</b>	<b>259</b>	<b>134</b>	<b>160</b>	<b>155</b>		<b>155</b>			
Beginning Cash Balance	28,916	29,730		30,041					<b>Cash Reserves Target</b>	
Cash Adjustments	12	51		-						
<b>Ending Cash Balance</b>	<b>29,730</b>	<b>30,041</b>		<b>30,201</b>	<b>30,195</b>				25% of Annual expenditures	
Cash Reserves Target	-	-		-						
<b>Fund Purpose:</b>	This fund was established (ordinance 10638-18) to provide perpetual care and maintenance for the South Bend City Cemetery.									
<b>Explanation of Revenue Sources:</b>	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.									
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	Expenses are for maintaining the City Cemetery. There are no expenditures budgeted for 2021. Appropriation requests for expenditures will be made as needed.									

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<b>Fund Name</b>	Bowman Cemetery	<b>Fund Number</b>	731
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<b>Fund Type</b>	Special Revenue Fund	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	12,623	4,082	6,392	6,392	2,434		2,434	3,958	38%
Other Income	-	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>12,623</b>	<b>4,082</b>	<b>6,392</b>	<b>6,392</b>	<b>2,434</b>		<b>2,434</b>	<b>3,958</b>	<b>38%</b>

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

<b>Capital</b>	-	-	-	-	-	-	-	-	-
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<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	12,623	4,082	6,392	6,392	2,434	2,434
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Beginning Cash Balance	454,888	467,692		472,576		<b>Cash Reserves Target</b>  \$400,000 minimum
Cash Adjustments	182	802		-		
<b>Ending Cash Balance</b>	<b>467,692</b>	<b>472,576</b>		<b>478,968</b>	<b>475,010</b>	
Cash Reserves Target	400,000	400,000		400,000		

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

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

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



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<b>Fund Name</b>	2015 Parks Bond Debt Service	<b>Fund Number</b>	757
<b>Fund Type</b>	Debt Service Funds	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	3,527	807	2,000	2,000	37		37	1,963	2%
Interfund Transfers In	409,270	375,939	376,007	376,007	282,421		282,421	93,586	75%
<b>Total Revenue</b>	<b>412,797</b>	<b>376,746</b>	<b>378,007</b>	<b>378,007</b>	<b>282,457</b>		<b>282,457</b>	<b>95,549</b>	<b>75%</b>

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

<b>Net Surplus / (Deficit)</b>	<b>30,066</b>	<b>(4,385)</b>	<b>3,625</b>	<b>3,625</b>	<b>(91,924)</b>		<b>(91,924)</b>		
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Beginning Cash Balance	560,431	590,497		586,111			<b>Cash Reserves Target</b>		
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>590,497</b>	<b>586,111</b>		<b>589,736</b>	<b>494,187</b>				
Cash Reserves Target	590,497	586,111		589,736			100% cash reserves per bond covenants		

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
The semi-annual debt service payments are set forth in the 20-year debt amortization schedule (debt schedule #141) with the first payment made on February 1, 2016 and the final payment due on August 1, 2035.  
  
Capital expenditures of this bond were tracked in the 2015 Parks Bond Capital Fund (#751). The capital proceeds were fully expended in 2019.

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<b>Fund Name</b>	Studebaker-Oliver Revitalizing Grants					<b>Fund Number</b>	209		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	-	-	-	-		-	-	-
Interest Earnings	24,778	7,035	3,388	4,088	3,789		3,789	299	93%
Other Income	100,000	100,000	100,000	-	-		-	-	-
<b>Total Revenue</b>	<b>124,778</b>	<b>107,035</b>	<b>103,388</b>	<b>4,088</b>	<b>3,789</b>		<b>3,789</b>	<b>299</b>	<b>93%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	149,969	274,931	25,000	59,671	59,633	574	60,207	(537)	101%
<b>Total Services &amp; Charges</b>	<b>149,969</b>	<b>274,931</b>	<b>25,000</b>	<b>59,671</b>	<b>59,633</b>	<b>574</b>	<b>60,207</b>	<b>(537)</b>	<b>101%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>149,969</b>	<b>274,931</b>	<b>25,000</b>	<b>59,671</b>	<b>59,633</b>	<b>574</b>	<b>60,207</b>	<b>(537)</b>	<b>101%</b>
<b>Net Surplus / (Deficit)</b>	<b>(25,191)</b>	<b>(167,896)</b>	<b>78,388</b>	<b>(55,583)</b>	<b>(55,845)</b>		<b>(56,419)</b>		
Beginning Cash Balance	954,136	929,415		763,112					
Cash Adjustments	470	1,593		-					
<b>Ending Cash Balance</b>	<b>929,415</b>	<b>763,112</b>		<b>707,529</b>	<b>709,297</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b> No reserve requirement - Grant fund - spend down to zero		

**Fund Purpose:**

This fund was established (ordinance 9214-01) to account for various EPA grants relating to brownfields. Revenues and expenditures in this fund are grant and project specific and will vary from year to year.

The EPA's Brownfields Program empowers states, communities, and other stakeholders to work together to prevent, assess, safely clean up, and sustainably reuse brownfields. A brownfield site is real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant.

Past grant activity includes:

- Brownfields assessment grant: Hazardous substances grant funds and petroleum grant funds used to conduct Phase I and II environmental site assessments on a city-wide basis. Sites included a former foundry site that is now a city park, a former railroad site in the Studebaker/Oliver project area, and sites in wellhead protection areas.
- Brownfields revolving loan fund grant: Grant used to capitalize a revolving loan fund from which the City of South Bend will provide loans and subgrants to support cleanup activities for sites throughout the city that are contaminated with hazardous substances. Loans will be made based on an environmental prioritization process.
- Brownfields cleanup grant: Grant funds used to clean up the former Oliver Plow Works site. The site is part of the Studebaker/Oliver Plow Works Redevelopment Strategy, a phased approach for eventually redeveloping the entire Studebaker and Oliver factories into two light industrial parks. Grant funds also will be used for remediation and post-cleanup reporting, and community involvement activities.

**Explanation of Revenue Sources:**

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

Other income was derived from repayment from the River West TIF Fund (#324), with the last payment received in 2020.

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

Professional services include ground water testing and other ongoing costs related to the study and planning for the various brownfields.

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<b>Fund Name</b>	Economic Development State Grants					<b>Fund Number</b>	210		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	-	-	575,000	16,757		16,757	558,243	3%
Interest Earnings	2,878	712	544	544	140		140	404	26%
Other Income	72,010	90,013	72,011	72,011	36,005		36,005	36,006	50%
<b>Total Revenue</b>	<b>74,888</b>	<b>90,725</b>	<b>72,555</b>	<b>647,555</b>	<b>52,902</b>		<b>52,902</b>	<b>594,653</b>	<b>8%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	53,699	56,352	-	91,288	350	69,580	69,930	21,358	77%
Repairs & Maintenance	-	-	-	400,000	-	-	-	400,000	0%
Debt Service Principal	67,581	69,632	35,605	35,605	35,604	-	35,604	1	100%
Debt Service Interest & Fees	4,429	2,379	401	401	401	-	401	-	100%
Grants & Subsidies	-	-	-	134,000	16,757	52,243	69,000	65,000	51%
Other Services & Charges	-	-	-	11,400	-	-	-	11,400	0%
<b>Total Services &amp; Charges</b>	<b>125,710</b>	<b>128,362</b>	<b>36,006</b>	<b>672,694</b>	<b>53,113</b>	<b>121,823</b>	<b>174,935</b>	<b>497,759</b>	<b>26%</b>
<b>Interfund Transfers Out</b>	<b>230,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>355,710</b>	<b>128,362</b>	<b>36,006</b>	<b>672,694</b>	<b>53,113</b>	<b>121,823</b>	<b>174,935</b>	<b>497,759</b>	<b>26%</b>
<b>Net Surplus / (Deficit)</b>	<b>(280,822)</b>	<b>(37,637)</b>	<b>36,549</b>	<b>(25,139)</b>	<b>(210)</b>		<b>(122,033)</b>		
Beginning Cash Balance	344,987	64,775		27,154					
Cash Adjustments	610	16		-					
<b>Ending Cash Balance</b>	<b>64,775</b>	<b>27,154</b>		<b>2,014</b>	<b>26,943</b>				
Cash Reserves Target	-	-		-					

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

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

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

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

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Fund Name	Department of Community Investment (DCI)					Fund Number	211		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	434,000	10,650	552,550	18,550	9,200		9,200	9,350	50%
Charges for Services	212,079	861,309	483,267	1,047,267	807,880		807,880	239,387	77%
Fines, Forfeitures, and Fees	-	46,076	56,840	56,840	44,679		44,679	12,161	79%
Interest Earnings	17,680	8,876	15,000	15,000	5,918		5,918	9,082	39%
Other Income	4,123	2,598	-	-	573		573	(573)	-
Interfund Allocation Reimb	-	174,531	175,765	145,765	109,324		109,324	36,441	75%
Interfund Transfers In	2,350,633	2,268,899	1,752,159	1,752,159	-		-	1,752,159	0%
<b>Total Revenue</b>	<b>3,018,515</b>	<b>3,372,939</b>	<b>3,035,581</b>	<b>3,035,581</b>	<b>977,574</b>		<b>977,574</b>	<b>2,058,007</b>	<b>32%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,493,197	1,529,047	1,921,625	1,949,984	1,322,052	-	1,322,052	627,932	68%
Fringe Benefits	528,540	568,983	716,373	722,106	487,136	-	487,136	234,970	67%
<b>Total Personnel</b>	<b>2,021,736</b>	<b>2,098,029</b>	<b>2,637,998</b>	<b>2,672,090</b>	<b>1,809,188</b>	<b>-</b>	<b>1,809,188</b>	<b>862,902</b>	<b>68%</b>
<b>Supplies</b>	<b>18,276</b>	<b>13,503</b>	<b>26,120</b>	<b>32,621</b>	<b>15,340</b>	<b>1,888</b>	<b>17,228</b>	<b>15,392</b>	<b>53%</b>
<b>Services &amp; Charges</b>									
Professional Services	157,623	224,609	281,800	610,663	98,620	304,676	403,296	207,367	66%
Printing & Advertising	13,604	7,560	24,000	24,000	3,854	18	3,872	20,128	16%
Education & Training	9,835	4,576	22,000	34,500	10,473	9,825	20,298	14,202	59%
Travel	24,271	4,502	20,000	20,000	-	267	267	19,733	1%
Repairs & Maintenance	9,911	12,447	3,100	5,100	2,644	-	2,644	2,456	52%
Other Services & Charges	16,116	11,772	26,450	37,950	21,109	-	21,109	16,841	56%
<b>Total Services &amp; Charges</b>	<b>231,360</b>	<b>265,466</b>	<b>377,350</b>	<b>732,213</b>	<b>136,701</b>	<b>314,785</b>	<b>451,486</b>	<b>280,727</b>	<b>62%</b>
<b>Operating Expenditures</b>	<b>2,271,372</b>	<b>2,376,999</b>	<b>3,041,468</b>	<b>3,436,924</b>	<b>1,961,229</b>	<b>316,673</b>	<b>2,277,902</b>	<b>1,159,021</b>	<b>66%</b>
<b>Interfund</b>									
Interfund Allocations	464,363	357,941	652,726	652,726	489,544	-	489,544	163,182	75%
Interfund Transfers Out	-	35,000	50,000	50,000	37,499	-	37,499	12,501	75%
<b>Total Interfund</b>	<b>464,363</b>	<b>392,941</b>	<b>702,726</b>	<b>702,726</b>	<b>527,043</b>	<b>-</b>	<b>527,043</b>	<b>175,683</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>2,735,735</b>	<b>2,769,940</b>	<b>3,744,194</b>	<b>4,139,650</b>	<b>2,488,272</b>	<b>316,673</b>	<b>2,804,945</b>	<b>1,334,704</b>	<b>68%</b>
<b>Net Surplus / (Deficit)</b>	<b>282,780</b>	<b>603,000</b>	<b>(708,613)</b>	<b>(1,104,069)</b>	<b>(1,510,698)</b>		<b>(1,827,371)</b>		
Beginning Cash Balance	729,684	1,012,307		1,629,498					
Cash Adjustments	(158)	14,191		-					
<b>Ending Cash Balance</b>	<b>1,012,307</b>	<b>1,629,498</b>		<b>525,429</b>	<b>112,554</b>				
Cash Reserves Target	-	-		-	-				
							<b>Cash Reserves Target</b>		
							No reserve requirement		

**Fund Purpose:**

This fund was established (ordinance 10060-10) to account for the activities of the Department of Community Investment (DCI). DCI's mission is to spur investment in a stronger South Bend by doing the following:

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

**Explanation of Revenue Sources:**

This fund is mainly supported by interfund transfers from the Local Income Tax Economic Development Fund (#408). This fund also receives revenue from federal grants and staff contracts. Starting in 2020, the wages and benefits for two Zoning staff are allocated back to the Building Department (Fund #600). This revenue is represented as an interfund allocation reimbursement transferred from Fund #600. In 2021, the interfund transfer from Fund #408 was reduced in order to spend down this fund's cash reserves. There is no cash reserve requirement in this fund as it is supported by interfund transfers and does not need to carry a cash balance.

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

In 2020, a part-time position was added to help promote greater regulatory compliance for the Historic Preservation Commission (HPC) and new City zoning responsibilities. Additional capacity will be used to support Business Licensing and to reduce the work load of a Code Inspector. In 2021, two new positions are added to the Business Development team to support the newly awarded Revolving Loan Fund Grant as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). These positions will handle all loan applications and processing through closing. The positions are fully funded by grant revenue.

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<b>Fund Name</b>	Dept of Community Investment Grants					<b>Fund Number</b>	212		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	2,030,043	2,392,383	3,150,111	8,650,111	1,317,213		1,317,213	7,332,898	15%
Fines, Forfeitures, and Fees	30	121	-	500	500		500	-	100%
Other Income	483,931	186,664	119,687	325,930	227,980		227,980	97,950	70%
<b>Total Revenue</b>	<b>2,514,004</b>	<b>2,579,168</b>	<b>3,269,798</b>	<b>8,976,541</b>	<b>1,545,692</b>		<b>1,545,692</b>	<b>7,430,848</b>	<b>17%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	40,488	-	259,513	-	141,163	141,163	118,350	54%
Grants & Subsidies	2,555,898	2,529,492	2,755,134	8,747,312	1,568,539	4,344,708	5,913,247	2,834,066	68%
<b>Total Services &amp; Charges</b>	<b>2,555,898</b>	<b>2,569,980</b>	<b>2,755,134</b>	<b>9,006,825</b>	<b>1,568,539</b>	<b>4,485,871</b>	<b>6,054,409</b>	<b>2,952,416</b>	<b>67%</b>
<b>Total Expenditures</b>	<b>2,555,898</b>	<b>2,569,980</b>	<b>2,755,134</b>	<b>9,006,825</b>	<b>1,568,539</b>	<b>4,485,871</b>	<b>6,054,409</b>	<b>2,952,416</b>	<b>67%</b>
<b>Net Surplus / (Deficit)</b>	<b>(41,893)</b>	<b>9,188</b>	<b>514,664</b>	<b>(30,284)</b>	<b>(22,846)</b>		<b>(4,508,717)</b>		
Beginning Cash Balance	347,782	305,248		313,907					
Cash Adjustments	(641)	(528)		-					
<b>Ending Cash Balance</b>	<b>305,248</b>	<b>313,907</b>		<b>283,623</b>	<b>314,029</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

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

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

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

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

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

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

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

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<b>Fund Name</b>	<b>Unsafe Building</b>					<b>Fund Number</b>	<b>219</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Fines, Forfeitures, and Fees	263,172	51,581	111,100	111,100	29,036		29,036	82,064	26%
Interest Earnings	18,352	7,420	11,932	11,932	4,233		4,233	7,699	35%
Other Income	2,298	18	-	-	-		-	-	-
Interfund Transfers In	681,491	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>965,314</b>	<b>59,018</b>	<b>123,032</b>	<b>123,032</b>	<b>33,269</b>		<b>33,269</b>	<b>89,763</b>	<b>27%</b>
<b>Expenditures by Subdivisions</b>									
NEAT Crew	435,893	23,896	-	-	-	-	-	-	-
Unsafe Building	156,655	117,855	113,500	113,805	97,986	8,680	106,666	7,139	94%
<b>Total Expenditures</b>	<b>592,547</b>	<b>141,751</b>	<b>113,500</b>	<b>113,805</b>	<b>97,986</b>	<b>8,680</b>	<b>106,666</b>	<b>7,139</b>	<b>94%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	178,355	-	-	-	-	-	-	-	-
Fringe Benefits	65,378	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>243,732</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>22,623</b>	<b>5,458</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>									
Professional Services	39,500	27,070	17,500	27,805	16,670	8,680	25,350	2,455	91%
Repairs & Maintenance	153,241	-	-	-	-	-	-	-	-
Other Services & Charges	73,977	109,224	96,000	86,000	81,316	-	81,316	4,684	95%
<b>Total Services &amp; Charges</b>	<b>266,718</b>	<b>136,294</b>	<b>113,500</b>	<b>113,805</b>	<b>97,986</b>	<b>8,680</b>	<b>106,666</b>	<b>7,139</b>	<b>94%</b>
<b>Operating Expenditures</b>	<b>533,073</b>	<b>141,751</b>	<b>113,500</b>	<b>113,805</b>	<b>97,986</b>	<b>8,680</b>	<b>106,666</b>	<b>7,139</b>	<b>94%</b>
<b>Capital</b>	<b>24,580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Allocations</b>	<b>34,894</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>592,547</b>	<b>141,751</b>	<b>113,500</b>	<b>113,805</b>	<b>97,986</b>	<b>8,680</b>	<b>106,666</b>	<b>7,139</b>	<b>94%</b>
<b>Net Surplus / (Deficit)</b>	<b>372,767</b>	<b>(82,733)</b>	<b>9,532</b>	<b>9,227</b>	<b>(64,717)</b>		<b>(73,397)</b>		
Beginning Cash Balance	543,230	923,154		832,938					
Cash Adjustments	7,157	(7,482)		-					
<b>Ending Cash Balance</b>	<b>923,154</b>	<b>832,938</b>		<b>842,165</b>	<b>768,422</b>				
Cash Reserves Target	-	-		-	-				

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Rental Units Regulation</b>					<b>Fund Number</b>	<b>221</b>		
<b>Fund Type</b>	<b>Special Revenue Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Fines, Forfeitures, and Fees	7,375	107,800	100,000	100,000	3,545		3,545	96,455	4%
Interest Earnings	351	573	200	690	687		687	3	100%
Interfund Transfers In	-	245,626	241,527	241,527	-		-	241,527	0%
<b>Total Revenue</b>	<b>7,726</b>	<b>353,999</b>	<b>341,727</b>	<b>342,217</b>	<b>4,232</b>		<b>4,232</b>	<b>337,985</b>	<b>1%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	119,900	184,228	184,228	84,152	-	84,152	100,076	46%
Fringe Benefits	-	59,277	82,349	82,349	41,842	-	41,842	40,507	51%
<b>Total Personnel</b>	<b>-</b>	<b>179,177</b>	<b>266,577</b>	<b>266,577</b>	<b>125,994</b>	<b>-</b>	<b>125,994</b>	<b>140,583</b>	<b>47%</b>
<b>Supplies</b>	<b>-</b>	<b>332</b>	<b>5,800</b>	<b>5,800</b>	<b>206</b>	<b>-</b>	<b>206</b>	<b>5,594</b>	<b>4%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	1,505	55,000	81,850	-	46,671	46,671	35,179	57%
Printing & Advertising	-	-	4,000	4,000	-	-	-	4,000	0%
Education & Training	-	-	750	750	-	-	-	750	0%
Travel	-	-	800	800	-	-	-	800	0%
Repairs & Maintenance	-	-	1,800	1,800	-	-	-	1,800	0%
Other Services & Charges	-	1,748	7,000	7,000	-	-	-	7,000	0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>3,254</b>	<b>69,350</b>	<b>96,200</b>	<b>-</b>	<b>46,671</b>	<b>46,671</b>	<b>49,529</b>	<b>49%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>182,762</b>	<b>341,727</b>	<b>368,577</b>	<b>126,200</b>	<b>46,671</b>	<b>172,871</b>	<b>195,706</b>	<b>47%</b>
<b>Net Surplus / (Deficit)</b>	<b>7,726</b>	<b>171,237</b>	<b>-</b>	<b>(26,360)</b>	<b>(121,968)</b>		<b>(168,638)</b>		
Beginning Cash Balance	10,105	17,823		189,090					
Cash Adjustments	(9)	31		-					
<b>Ending Cash Balance</b>	<b>17,823</b>	<b>189,090</b>		<b>162,730</b>	<b>67,122</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

Revenue generation for the Rental Safety Verification Program (RSVP) is derived from follow up re-inspection fees and assessments for noncompliance. First and second inspections will have no charges; however, if not compliant after the second inspection, there will be charges requiring follow up inspections to validate compliance. Because this program is new, revenue could vary greatly from current estimates. A transfer from the Local Income Tax Economic Development Fund (#408) will make up the difference.

Prior to the Rental Safety Verification Program (RSVP), proceeds from the landlord registration (\$5 registration fee per year) were intended to fund Code Enforcement's costs of the program. However, previous guidelines for landlord registrations will be integrated into RSVP while working with landlords.

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

Prior to 2020, the Rental Safety Verification Program (RSVP) was budgeted in the Consolidated Building Fund (#600). In 2020, RSVP was moved into this fund in order to better track its revenue and expenditures.

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Fund Name	Code Enforcement Fund					Fund Number	230		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Licenses & Permits	-	30,425	31,200	31,200	36,880		36,880	(5,680)	118%
Charges for Services	-	43,360	53,250	53,250	36,039		36,039	17,211	68%
Fines, Forfeitures, and Fees	-	367,113	304,000	304,000	286,553		286,553	17,447	94%
Interest Earnings	-	2,492	-	930	914		914	16	98%
Debt Proceeds	-	80,000	-	235,000	235,000		235,000	-	100%
Other Income	-	15,396	2,725	2,725	2,968		2,968	(243)	109%
Interfund Allocation Reimb	-	76,927	34,708	34,708	26,032		26,032	8,676	75%
Interfund Transfers In	-	3,619,593	3,573,687	3,573,687	1,470,000		1,470,000	2,103,687	41%
<b>Total Revenue</b>	-	<b>4,235,305</b>	<b>3,999,570</b>	<b>4,235,500</b>	<b>2,094,387</b>		<b>2,094,387</b>	<b>2,141,114</b>	<b>49%</b>
<b>Expenditures by Subdivisions</b>									
Neighborhood Code Enforce.	-	2,084,724	2,402,890	2,723,743	1,509,222	269,794	1,779,016	944,727	65%
NEAT Crew	-	414,272	569,372	568,212	324,492	12,263	336,755	231,457	59%
Animal Resource Center	-	934,825	1,001,724	1,033,471	725,468	13,486	738,953	294,517	72%
<b>Total Expenditures</b>	-	<b>3,433,820</b>	<b>3,973,986</b>	<b>4,325,425</b>	<b>2,559,182</b>	<b>295,543</b>	<b>2,854,725</b>	<b>1,470,701</b>	<b>66%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	-	1,415,442	1,456,785	1,465,435	1,049,340	-	1,049,340	416,095	72%
Fringe Benefits	-	588,698	628,887	630,237	434,688	-	434,688	195,549	69%
<b>Total Personnel</b>	-	<b>2,004,140</b>	<b>2,085,672</b>	<b>2,095,672</b>	<b>1,484,028</b>	-	<b>1,484,028</b>	<b>611,644</b>	<b>71%</b>
<b>Supplies</b>	-	<b>113,969</b>	<b>163,700</b>	<b>158,336</b>	<b>83,234</b>	<b>5,383</b>	<b>88,617</b>	<b>69,719</b>	<b>56%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	40,574	110,300	111,001	53,940	5,886	59,826	51,175	54%
Printing & Advertising	-	10,559	24,305	24,592	7,414	620	8,034	16,558	33%
Utilities	-	31,984	30,667	30,667	26,448	-	26,448	4,219	86%
Education & Training	-	2,933	5,000	7,100	4,013	450	4,463	2,637	63%
Travel	-	3,826	2,400	3,600	764	165	929	2,671	26%
Repairs & Maintenance	-	239,861	410,650	432,017	118,391	458	118,849	313,168	28%
Debt Service Principal	-	47,510	124,425	124,425	74,540	-	74,540	49,885	60%
Debt Service Interest & Fees	-	2,954	9,573	9,573	3,341	-	3,341	6,232	35%
Other Services & Charges	-	120,664	243,810	249,959	80,975	17,058	98,034	151,926	39%
<b>Total Services &amp; Charges</b>	-	<b>500,864</b>	<b>961,130</b>	<b>992,933</b>	<b>369,827</b>	<b>24,638</b>	<b>394,464</b>	<b>598,471</b>	<b>40%</b>
<b>Operating Expenditures</b>	-	<b>2,618,973</b>	<b>3,210,502</b>	<b>3,246,941</b>	<b>1,937,089</b>	<b>30,021</b>	<b>1,967,110</b>	<b>1,279,834</b>	<b>61%</b>
<b>Capital</b>	-	-	-	<b>315,000</b>	<b>49,478</b>	<b>265,522</b>	<b>315,000</b>	-	<b>100%</b>
<b>Interfund Allocations</b>	-	<b>814,847</b>	<b>763,484</b>	<b>763,484</b>	<b>572,615</b>	-	<b>572,615</b>	<b>190,869</b>	<b>75%</b>
<b>Total Expenditures</b>	-	<b>3,433,820</b>	<b>3,973,986</b>	<b>4,325,425</b>	<b>2,559,182</b>	<b>295,543</b>	<b>2,854,725</b>	<b>1,470,703</b>	<b>66%</b>
<b>Net Surplus / (Deficit)</b>	-	<b>801,485</b>	<b>25,584</b>	<b>(89,925)</b>	<b>(464,795)</b>		<b>(760,338)</b>		
Beginning Cash Balance	-	-	-	803,572					
Cash Adjustments	-	2,088	-	-					
<b>Ending Cash Balance</b>	-	<b>803,572</b>	-	<b>713,647</b>	<b>346,311</b>				
Cash Reserves Target	-	-	-	-					
									<b>Cash Reserves Target</b>
									No reserve requirement

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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



**City of South Bend, Indiana**  
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**Code Enforcement Historical Budget Summary - Fund 219, 221, 230 & 600**

	2019	2020	2021	2021	2021	2021	Total		
	Actual	Actual	Original Budget	Amended Budget	Year-to-Date Actual	Current Encumbrances	Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Licenses & Permits	34,657	30,425	31,200	31,200	36,880		36,880	(5,680)	118%
Charges for Services	57,616	43,360	53,250	53,250	36,039		36,039	17,211	68%
Fines, Forfeitures, and Fees	549,637	526,493	515,100	515,100	319,134		319,134	195,966	62%
Interest Earnings	18,704	10,484	12,132	13,552	5,834		5,834	7,718	43%
Debt Proceeds	-	80,000	-	235,000	235,000		235,000	-	100%
Other Income	12,659	15,414	2,725	2,725	2,968		2,968	(243)	109%
Interfund Allocation Reimb	73,304	76,927	34,708	34,708	26,032		26,032	8,676	75%
Interfund Transfers In	3,210,400	3,865,219	3,815,214	3,815,214	1,470,000		1,470,000	2,345,214	39%
<b>Total Revenue</b>	<b>3,956,977</b>	<b>4,648,322</b>	<b>4,464,329</b>	<b>4,700,749</b>	<b>2,131,888</b>		<b>2,131,888</b>	<b>2,568,862</b>	<b>45%</b>
<b>Expenditures by Fund</b>									
Consolidated Bldg Fund (#600)	3,001,390	-	-	(0)	-	-	-	-	0%
Rental Units Regulation (#221)	-	182,762	341,727	368,577	126,200	46,671	172,871	195,706	47%
Unsafe Building Fund (#219)	592,547	141,751	113,500	113,805	97,986	8,680	106,666	7,139	94%
Code Enforcement Fund (#230)	-	3,433,820	3,973,986	4,325,425	2,559,182	295,543	2,854,725	1,470,700	66%
<b>Total Expenditures</b>	<b>3,593,937</b>	<b>3,758,333</b>	<b>4,429,213</b>	<b>4,807,807</b>	<b>2,783,368</b>	<b>350,893</b>	<b>3,134,261</b>	<b>1,673,545</b>	<b>65%</b>
<b>Expenditures by Division</b>									
Neighborhood Code Enfor.	1,923,446	2,084,724	2,402,890	2,723,743	1,509,222	269,794	1,779,016	944,727	65%
NEAT Crew	435,893	438,168	569,372	568,212	324,492	12,263	336,755	231,457	59%
Rental Safety Verification Program	144,603	182,762	341,727	368,577	126,200	46,671	172,871	195,706	47%
Unsafe Building	156,655	117,855	113,500	113,805	97,986	8,680	106,666	7,139	94%
Animal Care & Control	933,341	934,825	1,001,724	1,033,471	725,468	13,486	738,953	294,517	72%
<b>Total Expenditures</b>	<b>3,593,937</b>	<b>3,758,333</b>	<b>4,429,213</b>	<b>4,807,807</b>	<b>2,783,368</b>	<b>350,893</b>	<b>3,134,261</b>	<b>1,673,546</b>	<b>65%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,437,429	1,535,343	1,641,013	1,649,663	1,133,492	-	1,133,492	516,171	69%
Fringe Benefits	538,583	647,974	711,236	712,586	476,530	-	476,530	236,056	67%
<b>Total Personnel</b>	<b>1,976,013</b>	<b>2,183,317</b>	<b>2,352,249</b>	<b>2,362,249</b>	<b>1,610,022</b>	<b>-</b>	<b>1,610,022</b>	<b>752,227</b>	<b>68%</b>
<b>Supplies</b>	<b>108,267</b>	<b>119,758</b>	<b>169,500</b>	<b>164,136</b>	<b>83,441</b>	<b>5,383</b>	<b>88,823</b>	<b>75,313</b>	<b>54%</b>
<b>Services &amp; Charges</b>									
Professional Services	177,400	69,149	182,800	220,656	70,610	61,236	131,847	88,809	60%
Printing & Advertising	11,255	10,559	28,305	28,592	7,414	620	8,034	20,558	28%
Utilities	34,801	31,984	30,667	30,667	26,448	-	26,448	4,219	86%
Education & Training	6,873	2,933	5,750	7,850	4,013	450	4,463	3,387	57%
Travel	6,444	3,826	3,200	4,400	764	165	929	3,471	21%
Repairs & Maintenance	233,178	239,861	412,450	433,817	118,391	458	118,849	314,968	27%
Debt Service Principal	80,098	47,510	124,425	124,425	74,540	-	74,540	49,885	60%
Debt Service Interest & Fees	6,144	2,954	9,573	9,573	3,341	-	3,341	6,232	35%
Other Services & Charges	177,849	231,636	346,810	342,959	162,291	17,058	179,350	163,610	52%
<b>Total Services &amp; Charges</b>	<b>734,043</b>	<b>640,411</b>	<b>1,143,980</b>	<b>1,202,938</b>	<b>467,813</b>	<b>79,988</b>	<b>547,801</b>	<b>655,137</b>	<b>46%</b>
<b>Operating Expenditures</b>	<b>2,818,322</b>	<b>2,943,486</b>	<b>3,665,729</b>	<b>3,729,323</b>	<b>2,161,275</b>	<b>85,371</b>	<b>2,246,646</b>	<b>1,482,677</b>	<b>60%</b>
<b>Capital</b>	<b>56,567</b>	<b>-</b>	<b>-</b>	<b>315,000</b>	<b>49,478</b>	<b>265,522</b>	<b>315,000</b>	<b>-</b>	<b>100%</b>
<b>Interfund Allocations</b>	<b>719,048</b>	<b>814,847</b>	<b>763,484</b>	<b>763,484</b>	<b>572,615</b>	<b>-</b>	<b>572,615</b>	<b>190,869</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>3,593,937</b>	<b>3,758,333</b>	<b>4,429,213</b>	<b>4,807,807</b>	<b>2,783,368</b>	<b>350,893</b>	<b>3,134,261</b>	<b>1,673,546</b>	<b>65%</b>
<b>Net Surplus / (Deficit)</b>	<b>363,040</b>	<b>889,988</b>	<b>35,116</b>	<b>(107,058)</b>	<b>(651,480)</b>		<b>(1,002,373)</b>		

Operational expenditures for the Department of Code Enforcement are tracked in several different funds, each with a separate purpose. See individual fund summaries for more detail.

In 2020, the Department of Code Enforcement was restructured from an accounting perspective in order to better track expenditures and align with the fund ordinances established by the Common Council. The Neighborhood Code Enforcement division and South Bend Animal Resource Center division were moved from the Consolidated Building Fund (#600) into the Code Enforcement Fund (#230). The Neighborhood Enforcement Action Team (NEAT) division was also moved from the Unsafe Building Fund (#219) into Fund #230.

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Urban Development Action Grant	<b>Fund Number</b>	410
<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	844	361	572	572	151		151	421	26%
Other Income	84,104	18,442	21,996	21,996	13,960		13,960	8,036	63%
<b>Total Revenue</b>	<b>84,948</b>	<b>18,803</b>	<b>22,568</b>	<b>22,568</b>	<b>14,110</b>		<b>14,110</b>	<b>8,457</b>	<b>63%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	60,000	40,000	24,000	24,000	18,000	-	18,000	6,000	75%
<b>Total Expenditures</b>	<b>60,000</b>	<b>40,000</b>	<b>24,000</b>	<b>24,000</b>	<b>18,000</b>	<b>-</b>	<b>18,000</b>	<b>6,000</b>	<b>75%</b>

<b>Net Surplus / (Deficit)</b>	24,948	(21,197)	(1,432)	(1,432)	(3,890)		(3,890)
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Beginning Cash Balance	28,919	53,838		32,733		<b>Cash Reserves Target</b> No reserve requirement - Grant fund - spend down to zero
Cash Adjustments	(30)	92		-		
<b>Ending Cash Balance</b>	<b>53,838</b>	<b>32,733</b>		<b>31,301</b>	<b>28,843</b>	
Cash Reserves Target	-	-		-		

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

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

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

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<b>Fund Name</b>	<b>Consolidated Building Fund</b>	<b>Fund Number</b>	<b>600</b>
<b>Fund Type</b>	<b>Enterprise Funds</b>	<b>Control</b>	<b>City Funds</b>

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
<b>Building Department</b>									
Licenses & Permits	1,646,044	1,304,739	1,772,552	1,771,452	1,131,806		1,131,806	639,646	64%
Fines, Forfeitures, and Fees	-	1,140	-	2,054	1,866		1,866	188	91%
Interest Earnings	54,618	17,782	30,280	30,280	10,605		10,605	19,675	35%
Other Income	6,317	422	-	741	941		941	(200)	127%
<b>Total Building Department</b>	<b>1,706,979</b>	<b>1,324,083</b>	<b>1,802,832</b>	<b>1,804,527</b>	<b>1,145,218</b>		<b>1,145,218</b>	<b>659,309</b>	<b>63%</b>
<b>Total Code Enforcement</b>	<b>2,983,937</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Revenue</b>	<b>4,690,916</b>	<b>1,324,083</b>	<b>1,802,832</b>	<b>1,804,527</b>	<b>1,145,218</b>		<b>1,145,218</b>	<b>659,309</b>	<b>63%</b>

<b>Expenditures</b>									
<b>Building Department</b>									
<b>Personnel</b>									
Salaries & Wages	716,916	763,648	828,457	823,915	532,917	-	532,917	290,998	65%
Fringe Benefits	273,508	305,840	316,605	321,147	230,796	210	231,006	90,141	72%
<b>Total Personnel</b>	<b>990,425</b>	<b>1,069,488</b>	<b>1,145,062</b>	<b>1,145,062</b>	<b>763,713</b>	<b>210</b>	<b>763,923</b>	<b>381,139</b>	<b>67%</b>
<b>Supplies</b>	<b>14,307</b>	<b>14,538</b>	<b>16,361</b>	<b>16,361</b>	<b>10,571</b>	<b>166</b>	<b>10,736</b>	<b>5,625</b>	<b>66%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	2,411	8,000	8,000	-	-	-	8,000	0%
Printing & Advertising	3,809	336	4,763	4,763	443	-	443	4,320	9%
Education & Training	2,859	2,429	3,500	3,500	219	-	219	3,281	6%
Travel	684	-	6,000	6,000	-	-	-	6,000	0%
Repairs & Maintenance	18,871	14,257	25,000	26,500	14,293	-	14,293	12,207	54%
Debt Service Principal	46,342	41,198	43,021	43,021	38,549	-	38,549	4,472	90%
Debt Service Interest & Fees	3,141	2,184	1,358	1,358	1,066	-	1,066	292	78%
Other Services & Charges	3,948	11,039	17,015	25,965	14,925	-	14,925	11,040	57%
<b>Total Services &amp; Charges</b>	<b>79,655</b>	<b>73,854</b>	<b>108,657</b>	<b>119,107</b>	<b>69,494</b>	<b>-</b>	<b>69,494</b>	<b>49,612</b>	<b>58%</b>
<b>Operating Expenditures</b>	<b>1,084,386</b>	<b>1,157,879</b>	<b>1,270,080</b>	<b>1,280,530</b>	<b>843,778</b>	<b>376</b>	<b>844,154</b>	<b>436,376</b>	<b>66%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,478</b>	<b>49,478</b>	<b>-</b>	<b>49,478</b>	<b>-</b>	<b>100%</b>
<b>Interfund</b>									
Interfund Allocations	252,023	328,799	339,938	339,938	254,954	-	254,954	84,984	75%
Interfund Transfers Out	158,943	-	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>410,966</b>	<b>328,799</b>	<b>339,938</b>	<b>339,938</b>	<b>254,954</b>	<b>-</b>	<b>254,954</b>	<b>84,984</b>	<b>75%</b>
<b>Total Building Department</b>	<b>1,495,352</b>	<b>1,486,678</b>	<b>1,610,018</b>	<b>1,669,946</b>	<b>1,148,210</b>	<b>376</b>	<b>1,148,586</b>	<b>521,360</b>	<b>69%</b>
<b>Total Code Enforcement</b>	<b>3,001,390</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Expenditures</b>	<b>4,496,742</b>	<b>1,486,678</b>	<b>1,610,018</b>	<b>1,669,946</b>	<b>1,148,210</b>	<b>376</b>	<b>1,148,586</b>	<b>521,360</b>	<b>69%</b>

<b>Net Surplus / (Deficit)</b>	<b>194,174</b>	<b>(162,595)</b>	<b>192,814</b>	<b>134,581</b>	<b>(2,992)</b>	<b>(3,368)</b>
Beginning Cash Balance	2,092,204	2,285,733		2,127,056		
Cash Adjustments	(645)	3,918		-		
<b>Ending Cash Balance</b>	<b>2,285,733</b>	<b>2,127,056</b>		<b>2,261,637</b>	<b>2,124,253</b>	
Cash Reserves Target	1,124,185	371,670		417,487		

**Cash Reserves Target**

25% of Annual expenditures

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

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

**Explanation of Expenditures, Staffing, and Significant Changes/Variations:**  
This fund accounts for the operational costs of running the Building Department. The majority of the costs are for Building Department personnel. In 2020, there were two promotions from Administrative Assistant to Executive Assistant and Assistant Manager of Customer Service to better align the responsibilities of the staff to the corresponding positions they hold, and to be more consistent with similar positions throughout the City. In 2021, a part-time licensing auditor will be added to audit contractor licensees. In 2014, Code Enforcement's budget was moved from the General Fund (#101) to this fund. In 2020, Code Enforcement's budget was moved out of this fund with the Neighborhood Code Enforcement division and South Bend Animal Resource Center division moved to the newly created Code Enforcement Fund (#230) and the Rental Safety Verification Program (RSVP) moved to the Rental Units Regulation Fund (#221).

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<b>Fund Name</b>	Industrial Revolving Fund	<b>Fund Number</b>	754
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	-	699,000	7,689,000	2,206,556		2,206,556	5,482,444	29%
Interest Earnings	-	-	-	20,001	216		216	19,785	1%
Other Income	293,958	266,643	244,000	224,000	234,965		234,965	(10,965)	105%
<b>Total Revenue</b>	<b>293,958</b>	<b>266,643</b>	<b>943,000</b>	<b>7,933,001</b>	<b>2,441,738</b>		<b>2,441,738</b>	<b>5,491,264</b>	<b>31%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	95,223	88,742	429,262	468,262	196,427	14,468	210,894	257,368	45%
Other Services & Charges	24,218	15,285	69,298	30,298	195,188	-	195,188	(164,890)	644%
Grants & Subsidies	-	-	-	6,990,000	1,932,000	-	1,932,000	5,058,000	28%
<b>Total Expenditures</b>	<b>119,441</b>	<b>104,026</b>	<b>498,560</b>	<b>7,488,560</b>	<b>2,323,615</b>	<b>14,468</b>	<b>2,338,082</b>	<b>5,150,478</b>	<b>31%</b>

<b>Net Surplus / (Deficit)</b>	174,517	162,616	444,440	444,441	118,123	103,656
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Beginning Cash Balance	1,632,491	2,078,333	2,406,914	3,717,976	<b>Cash Reserves Target</b>  No City reserve requirement; there are program requirements
Cash Adjustments	271,325	165,965	-	-	
<b>Ending Cash Balance</b>	<b>2,078,333</b>	<b>2,406,914</b>	<b>2,851,355</b>	<b>3,717,976</b>	
Cash Reserves Target	-	-	-	-	

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

**Explanation of Revenue Sources:**  
This fund receives revenue from the repayments of small business loans. This fund also receives revenue from interest earned on its cash balance. In 2021, revenue will be received from the new Revolving Loan Fund (RLF II) reimbursements as grant funds are administered and spent.  
  
In 2020, the City was awarded a \$6.9M Revolving Loan Fund (RLF II) grant as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). This grant will run through July 2022.

**Explanation of Expenditures and Significant Changes/Variations:**  
Expenditures are for legal services and administrative & program fees.  
  
Starting in 2021, expenditures related to the new Revolving Loan Fund (RLF II), which was awarded in 2020 by the Economic Development Administration (EDA) as part of the CARES Act, will include staff expenses, marketing, loan processing and various professional and miscellaneous expenses to administer the grant. All expenses are anticipated to be reimbursed by the grant.

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<b>Fund Name</b>	2015 Smart Streets Bond Debt Service					<b>Fund Number</b>	756		
<b>Fund Type</b>	Debt Service Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	4,629	869	3,000	3,000	70		70	2,930	2%
Interfund Transfers In	1,715,500	1,716,000	1,716,500	1,716,500	1,716,000		1,716,000	500	100%
<b>Total Revenue</b>	<b>1,720,129</b>	<b>1,716,869</b>	<b>1,719,500</b>	<b>1,719,500</b>	<b>1,716,070</b>		<b>1,716,070</b>	<b>3,430</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	970,000	1,000,000	1,030,000	1,030,000	1,030,000	-	1,030,000	-	100%
Debt Service Interest & Fees	742,019	712,694	682,819	682,819	682,469	-	682,469	350	100%
<b>Total Expenditures</b>	<b>1,712,019</b>	<b>1,712,694</b>	<b>1,712,819</b>	<b>1,712,819</b>	<b>1,712,469</b>	<b>-</b>	<b>1,712,469</b>	<b>350</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>8,111</b>	<b>4,175</b>	<b>6,681</b>	<b>6,681</b>	<b>3,601</b>		<b>3,601</b>		
Beginning Cash Balance	1,726,790	1,734,901		1,739,076					<b>Cash Reserves Target</b>
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>1,734,901</b>	<b>1,739,076</b>		<b>1,745,757</b>	<b>1,742,677</b>				
Cash Reserves Target	1,734,901	1,739,076		1,745,757					100% cash reserves per bond covenants
<b>Fund Purpose:</b>	This fund accounts for the bi-annual principal and interest payments to bondholders for the 2015 Smart Streets Bond. It also accounts for the related debt service reserve cash balance held at trustee bank.								
<b>Explanation of Revenue Sources:</b>	This fund accounts for the trustee bank's receipt of debt service payments from the City, recorded as interfund transfers from the River West TIF Fund (#324). This fund also receives revenue from interest earned on the cash balance at the trustee bank.								
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	The River West TIF Fund (#324) transfers money into this fund semi-annually to cover debt service payments. The bonds are to be repaid over 21 years, with the final payment due February 1, 2037 (debt schedule #135). The debt service reserve amount will be used towards the last debt service payment.								
	Capital expenditures of this bond were tracked in the Smart Streets Bond Capital Fund (#753).								

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

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

<b>Net Surplus / (Deficit)</b>	(4,602,054)	(3,022,429)	-	(25,680)	1		1
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Beginning Cash Balance	7,650,244	3,048,190		25,762		<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	-	-		-		
<b>Ending Cash Balance</b>	<b>3,048,190</b>	<b>25,762</b>		<b>81</b>	<b>25,763</b>	
Cash Reserves Target	-	-		-		

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

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

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

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<b>Fund Name</b>	2017 Eddy Street Commons Bond Debt Service	<b>Fund Number</b>	760
<b>Fund Type</b>	Debt Service Funds	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	8,792	1,623	6,000	6,000	139		139	5,861	2%
Interfund Transfers In	1,298,125	1,390,625	1,710,875	1,915,979	1,915,979		1,915,979	-	100%
<b>Total Revenue</b>	<b>1,306,917</b>	<b>1,392,248</b>	<b>1,716,875</b>	<b>1,921,979</b>	<b>1,916,118</b>		<b>1,916,118</b>	<b>5,861</b>	<b>100%</b>

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

<b>Net Surplus / (Deficit)</b>	8,792	1,623	6,000	211,104	205,243		205,243		
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Beginning Cash Balance	3,452,908	3,461,700		3,463,323			<b>Cash Reserves Target</b>		
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>3,461,700</b>	<b>3,463,323</b>		<b>3,674,427</b>	<b>3,668,566</b>				
Cash Reserves Target	2,500,000	2,500,000		2,500,000			\$2,500,000 minimum		

**Fund Purpose:**  
This fund accounts for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Eddy Street Commons Phase II Bonds.

This fund will hold a minimum of \$2.5 million in cash reserves per the 2017 Eddy Street Commons bond covenant. The bonds were closed on August 14, 2017 and the par amount was \$25 million. In December 2018, an additional \$945,000 was added to the debt service reserve. In March 2021, an additional \$205,104 was added to the debt service reserve.

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

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

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Fund Name	Central Services					Fund Number	222		
Fund Type	Internal Service Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		
<b>Revenue</b>									
Licenses & Permits	3,320	2,511	2,700	2,700	1,633		1,633	1,067	60%
Charges for Services	7,496,447	6,882,174	8,605,703	8,605,703	5,369,797		5,369,797	3,235,906	62%
Interest Earnings	22,362	10,210	15,762	15,762	5,659		5,659	10,103	36%
Other Income	5,417,866	84,210	72,000	72,000	51,324		51,324	20,676	71%
Interfund Allocation Reimb	610,726	122,143	129,585	129,585	97,194		97,194	32,391	75%
<b>Total Revenue</b>	<b>13,550,721</b>	<b>7,101,248</b>	<b>8,825,750</b>	<b>8,825,750</b>	<b>5,525,607</b>		<b>5,525,607</b>	<b>3,300,143</b>	<b>63%</b>
<b>Expenditures by Division</b>									
Equipment Services	7,000,441	6,717,945	8,212,671	8,220,259	5,722,254	22,885	5,745,139	2,475,120	70%
Central Stores	284,301	26	-	-	-	-	-	-	-
Print Shop	160,886	13,844	3,340	3,340	2,504	-	2,504	836	75%
Radio Shop	230,894	229,304	268,978	268,992	160,486	-	160,486	108,507	60%
Building Maintenance	177,588	180,749	206,275	206,275	143,583	-	143,583	62,692	70%
Facilities Management	120,439	101,697	157,031	157,031	107,434	-	107,434	49,597	68%
Utilities & Services	4,950,465	-	-	-	-	-	-	-	-
Sustainability	6,002	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>12,931,016</b>	<b>7,243,566</b>	<b>8,848,295</b>	<b>8,855,897</b>	<b>6,136,261</b>	<b>22,885</b>	<b>6,159,146</b>	<b>2,696,752</b>	<b>70%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	1,920,693	1,795,351	2,079,577	2,079,470	1,314,064	-	1,314,064	765,406	63%
Fringe Benefits	731,886	780,402	892,827	892,934	574,254	-	574,254	318,680	64%
<b>Total Personnel</b>	<b>2,652,580</b>	<b>2,575,754</b>	<b>2,972,404</b>	<b>2,972,404</b>	<b>1,888,318</b>	<b>-</b>	<b>1,888,318</b>	<b>1,084,086</b>	<b>64%</b>
<b>Supplies</b>	<b>4,515,181</b>	<b>3,998,093</b>	<b>4,923,729</b>	<b>4,928,788</b>	<b>3,542,660</b>	<b>6,614</b>	<b>3,549,274</b>	<b>1,379,514</b>	<b>72%</b>
<b>Services &amp; Charges</b>									
Professional Services	8,439	7,777	8,500	10,298	1,798	8,220	10,018	280	97%
Printing & Advertising	715	863	4,642	1,242	42	-	42	1,200	3%
Utilities	63,160	53,701	64,468	64,468	48,391	-	48,391	16,077	75%
Education & Training	4,603	9,389	12,050	9,275	5,869	-	5,869	3,406	63%
Travel	481	-	1,850	1,850	-	-	-	1,850	0%
Repairs & Maintenance	56,339	54,985	51,900	58,075	49,637	6,021	55,658	2,417	96%
Debt Service Principal	14,248	15,596	3,303	3,303	2,483	-	2,483	820	75%
Debt Service Interest & Fees	1,029	463	37	37	22	-	22	15	59%
Grants & Subsidies	2,434	-	-	-	-	-	-	-	-
Other Services & Charges	13,329	13,132	16,950	17,695	9,798	2,029	11,827	5,868	67%
<b>Total Services &amp; Charges</b>	<b>164,777</b>	<b>155,905</b>	<b>163,700</b>	<b>166,243</b>	<b>118,040</b>	<b>16,270</b>	<b>134,310</b>	<b>31,933</b>	<b>81%</b>
<b>Operating Expenditures</b>	<b>7,332,538</b>	<b>6,729,752</b>	<b>8,059,833</b>	<b>8,067,435</b>	<b>5,549,018</b>	<b>22,885</b>	<b>5,571,902</b>	<b>2,495,533</b>	<b>69%</b>
<b>Interfund</b>									
Interfund Allocations	648,014	306,521	683,462	683,462	512,600	-	512,600	170,862	75%
Interfund Transfers Out	-	207,293	105,000	105,000	74,644	-	74,644	30,356	71%
Utilities Allocated	4,950,465	-	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>5,598,479</b>	<b>513,814</b>	<b>788,462</b>	<b>788,462</b>	<b>587,244</b>	<b>-</b>	<b>587,244</b>	<b>201,218</b>	<b>74%</b>
<b>Total Expenditures</b>	<b>12,931,016</b>	<b>7,243,566</b>	<b>8,848,295</b>	<b>8,855,897</b>	<b>6,136,261</b>	<b>22,885</b>	<b>6,159,146</b>	<b>2,696,751</b>	<b>70%</b>
<b>Net Surplus / (Deficit)</b>	<b>619,705</b>	<b>(142,319)</b>	<b>(22,545)</b>	<b>(30,147)</b>	<b>(610,654)</b>		<b>(633,539)</b>		
Beginning Cash Balance	1,003,425	1,455,158		1,209,079					
Cash Adjustments	(167,972)	(103,760)		-					
<b>Ending Cash Balance</b>	<b>1,455,158</b>	<b>1,209,079</b>		<b>1,178,932</b>	<b>963,315</b>				
Cash Reserves Target	798,055	724,357		885,590					
							<b>Cash Reserves Target</b>		
							10% of Annual expenditures		

**Fund Purpose:**

This fund was established to track the operating costs of the Central Services Division. The Division provides a variety of services to other city departments, along with several local county, state and federal agencies. Central Services consists of 4 cost centers: Equipment Services, Building Maintenance, Radio Shop, and Facilities Management. The Department of Administration & Finance oversees the Central Services Division.

**Explanation of Revenue Sources:**

Equipment Services and Radio Shop provide repair and maintenance services for the City's fleet and some external customers (governmental units such as St Joseph County and local township fire departments). Parts and labor for each workorder are charged back to City departments or billed to the external customers. Building Maintenance provides repair and maintenance services to the City's facilities. This cost center is partially funded through internal labor rates. Equipment Services also receives business licensing revenue from performing inspections of taxi cabs. This revenue has declined dramatically in the past two years due to the popularity of ride sharing services such as Uber and Lyft. Facilities Management is funded by an interfund allocation. This fund also receives revenue from interest earned on the fund's cash balance.

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

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



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<b>Fund Name</b>	Central Services Capital					<b>Fund Number</b>	224		
<b>Fund Type</b>	Internal Service Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	3,218	50	50	50	40		40	10	80%
Other Income	-	7,268	-	-	1,472		1,472	(1,472)	-
Interfund Transfers In	-	207,293	105,000	105,000	74,644		74,644	30,356	71%
<b>Total Revenue</b>	<b>3,218</b>	<b>214,611</b>	<b>105,050</b>	<b>105,050</b>	<b>76,156</b>		<b>76,156</b>	<b>28,894</b>	<b>72%</b>
<b>Expenditures by Type</b>									
Supplies	4,718	5,501	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>									
Repairs & Maintenance	63,060	15,267	25,000	42,442	15,512	1,661	17,173	25,269	40%
Debt Service Principal	3,881	-	7,888	7,888	3,922	-	3,922	3,966	50%
Debt Service Interest & Fees	365	-	603	603	324	-	324	279	54%
<b>Total Services &amp; Charges</b>	<b>67,305</b>	<b>15,267</b>	<b>33,491</b>	<b>50,933</b>	<b>19,757</b>	<b>1,661</b>	<b>21,418</b>	<b>29,514</b>	<b>42%</b>
Capital	77,795	189,582	68,500	77,279	84,745	-	84,745	(7,466)	110%
<b>Total Expenditures</b>	<b>149,818</b>	<b>210,349</b>	<b>101,991</b>	<b>128,212</b>	<b>104,502</b>	<b>1,661</b>	<b>106,163</b>	<b>22,048</b>	<b>83%</b>
<b>Net Surplus / (Deficit)</b>	<b>(146,601)</b>	<b>4,262</b>	<b>3,059</b>	<b>(23,162)</b>	<b>(28,346)</b>		<b>(30,007)</b>		
Beginning Cash Balance	168,196	21,921		26,221					
Cash Adjustments	326	38		-					
<b>Ending Cash Balance</b>	<b>21,921</b>	<b>26,221</b>		<b>3,059</b>	<b>1,473</b>				
Cash Reserves Target	-	-		-					

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

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

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

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

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Fund Name	Liability Insurance					Fund Number	226		
Fund Type	Internal Service Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	117,720	54,492	47,685	47,685	32,012		32,012	15,673	67%
Other Income	989,555	1,626,433	2,000	42,885	49,410		49,410	(6,525)	115%
Interfund Allocation Reimb	3,944,597	2,914,500	3,265,000	3,265,000	2,448,742		2,448,742	816,258	75%
Interfund Transfers In	-	49,087	-	-	-		-	-	-
<b>Total Revenue</b>	<b>5,051,872</b>	<b>4,644,513</b>	<b>3,314,685</b>	<b>3,355,570</b>	<b>2,530,164</b>		<b>2,530,164</b>	<b>825,406</b>	<b>75%</b>
<b>Expenditures by Division</b>									
Safety/Risk Management	232,240	151,479	63,924	67,374	21,666	3,537	25,203	42,171	37%
Liability Insurance	677,290	761,414	895,000	895,000	1,140,200	17,125	1,157,325	(262,325)	129%
Business Insurance	742,777	622,434	1,865,000	2,515,835	373,693	245,017	618,710	1,897,124	25%
Workers' Compensation	1,479,416	1,211,428	1,267,000	1,273,753	1,181,791	16,451	1,198,242	75,511	94%
Catastrophic Events	650,224	910,806	-	40,321	24,268	16,053	40,321	-	100%
<b>Total Expenditures</b>	<b>3,781,947</b>	<b>3,657,562</b>	<b>4,090,924</b>	<b>4,792,282</b>	<b>2,741,617</b>	<b>298,183</b>	<b>3,039,801</b>	<b>1,752,481</b>	<b>63%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	152,168	116,402	-	-	-	-	-	-	-
Fringe Benefits	61,226	46,090	-	-	-	-	-	-	-
Other Personnel Costs	33,353	17,308	42,000	48,753	11,322	4,451	15,773	32,980	32%
<b>Total Personnel</b>	<b>246,747</b>	<b>179,800</b>	<b>42,000</b>	<b>48,753</b>	<b>11,322</b>	<b>4,451</b>	<b>15,773</b>	<b>32,980</b>	<b>32%</b>
<b>Supplies</b>									
	51,453	1,988	9,000	9,000	923	1,537	2,460	6,540	27%
<b>Services &amp; Charges</b>									
Professional Services	521,468	420,313	990,000	740,835	210,708	257,017	467,725	273,110	63%
Education & Training	29,927	6,285	30,000	27,000	-	2,000	2,000	25,000	7%
Travel	3,245	356	3,000	2,915	-	-	-	2,915	0%
Repairs & Maintenance	31,110	2,119	-	905,850	4,097	-	4,097	901,753	0%
Insurance	2,010,853	1,840,034	1,845,000	1,845,000	2,166,193	17,125	2,183,318	(338,318)	118%
Other Services & Charges	169,766	218,415	1,150,300	1,150,985	307,889	-	307,889	843,096	27%
<b>Total Services &amp; Charges</b>	<b>2,766,368</b>	<b>2,487,522</b>	<b>4,018,300</b>	<b>4,672,585</b>	<b>2,688,887</b>	<b>276,142</b>	<b>2,965,029</b>	<b>1,707,556</b>	<b>63%</b>
<b>Capital</b>									
	572,758	910,806	-	40,321	24,268	16,053	40,321	-	100%
<b>Interfund</b>									
Interfund Allocations	144,621	77,446	21,624	21,624	16,218	-	16,218	5,406	75%
Interfund Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Interfund</b>	<b>144,621</b>	<b>77,446</b>	<b>21,624</b>	<b>21,624</b>	<b>16,218</b>	<b>-</b>	<b>16,218</b>	<b>5,406</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>3,781,947</b>	<b>3,657,562</b>	<b>4,090,924</b>	<b>4,792,282</b>	<b>2,741,617</b>	<b>298,183</b>	<b>3,039,801</b>	<b>1,752,482</b>	<b>63%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,269,925</b>	<b>986,951</b>	<b>(776,239)</b>	<b>(1,436,712)</b>	<b>(211,454)</b>		<b>(509,637)</b>		
Beginning Cash Balance	3,696,778	4,961,426		5,956,858					
Cash Adjustments	(5,277)	8,481		-					
<b>Ending Cash Balance</b>	<b>4,961,426</b>	<b>5,956,858</b>		<b>4,520,145</b>	<b>5,778,315</b>				
Cash Reserves Target	1,890,973	1,828,781		2,396,141					

<b>Cash Reserves Target</b>
50% of Annual expenditures

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

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

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

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

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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Fund Name	IT / Innovation / 311 Call Center					Fund Number	279			
Fund Type	Internal Service Funds					Control	City Funds			
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget	
<b>Revenue</b>										
Interfund Allocation Reimb	7,991,331	6,656,930	9,129,846	9,129,846	6,847,383		6,847,383	2,282,463	75%	
Charges for Services	92,585	111,796	-	47,379	47,379		47,379	-	100%	
Debt Proceeds	-	-	-	900,928	900,928		900,928	-	100%	
Other Income	66,798	53,757	77,647	111,496	92,007		92,007	19,489	83%	
Donations	-	-	-	15,000	15,000		15,000	-	100%	
Interest Earnings	67,048	21,431	5,000	12,200	12,213		12,213	(13)	100%	
<b>Total Revenue</b>	<b>8,217,762</b>	<b>6,843,915</b>	<b>9,212,493</b>	<b>10,216,849</b>	<b>7,914,910</b>		<b>7,914,910</b>	<b>2,301,939</b>	<b>77%</b>	
<b>Expenditures by Division</b>										
311 Call Center	519,646	551,515	578,572	579,563	418,295	-	418,295	161,268	72%	
Innovation & Technology	7,348,706	7,324,325	8,618,830	10,499,038	6,131,393	1,065,998	7,197,391	3,301,647	69%	
<b>Total Expenditures</b>	<b>7,868,352</b>	<b>7,875,840</b>	<b>9,197,402</b>	<b>11,078,601</b>	<b>6,549,688</b>	<b>1,065,998</b>	<b>7,615,686</b>	<b>3,462,915</b>	<b>69%</b>	
<b>Expenditures by Type</b>										
<b>Personnel</b>										
Salaries & Wages	1,689,240	1,844,342	1,996,316	1,996,316	1,386,384	-	1,386,384	609,932	69%	
Fringe Benefits	569,382	708,812	752,106	752,106	519,115	-	519,115	232,991	69%	
<b>Total Personnel</b>	<b>2,258,622</b>	<b>2,553,154</b>	<b>2,748,422</b>	<b>2,748,422</b>	<b>1,905,499</b>	<b>-</b>	<b>1,905,499</b>	<b>842,923</b>	<b>69%</b>	
<b>Supplies</b>										
	<b>169,850</b>	<b>130,511</b>	<b>420,750</b>	<b>874,507</b>	<b>148,277</b>	<b>152,786</b>	<b>301,062</b>	<b>573,444</b>	<b>34%</b>	
<b>Services &amp; Charges</b>										
Professional Services	1,065,128	1,058,605	705,800	1,621,524	360,866	634,410	995,276	626,248	61%	
Printing & Advertising	5,181	1,005	5,150	6,150	998	-	998	5,152	16%	
Education & Training	22,957	9,162	57,900	62,207	9,433	-	9,433	52,774	15%	
Travel	32,456	7,385	27,110	26,460	-	-	-	26,460	0%	
Repairs & Maintenance	2,975,430	3,021,127	4,043,305	4,375,752	3,025,081	267,354	3,292,434	1,083,318	75%	
Debt Service Principal	391,117	606,922	817,277	1,006,757	805,456	-	805,456	201,301	80%	
Debt Service Interest & Fees	52,924	59,675	76,973	50,359	41,928	-	41,928	8,431	83%	
Other Services & Charges	287,902	422,383	293,824	305,572	251,482	11,448	262,930	42,642	86%	
<b>Total Services &amp; Charges</b>	<b>4,833,095</b>	<b>5,186,263</b>	<b>6,027,339</b>	<b>7,454,782</b>	<b>4,495,243</b>	<b>913,212</b>	<b>5,408,455</b>	<b>2,046,326</b>	<b>73%</b>	
<b>Operating Expenditures</b>	<b>7,261,567</b>	<b>7,869,929</b>	<b>9,196,511</b>	<b>11,077,710</b>	<b>6,549,019</b>	<b>1,065,998</b>	<b>7,615,017</b>	<b>3,462,693</b>	<b>69%</b>	
<b>Interfund</b>										
Interfund Allocations	6,785	5,911	891	891	669	-	669	222	75%	
Interfund Transfers Out	600,000	-	-	-	-	-	-	-	-	
<b>Total Interfund</b>	<b>606,785</b>	<b>5,911</b>	<b>891</b>	<b>891</b>	<b>669</b>	<b>-</b>	<b>669</b>	<b>222</b>	<b>75%</b>	
<b>Total Expenditures</b>	<b>7,868,352</b>	<b>7,875,840</b>	<b>9,197,402</b>	<b>11,078,601</b>	<b>6,549,688</b>	<b>1,065,998</b>	<b>7,615,686</b>	<b>3,462,915</b>	<b>69%</b>	
<b>Net Surplus / (Deficit)</b>	<b>349,410</b>	<b>(1,031,925)</b>	<b>15,091</b>	<b>(861,752)</b>	<b>1,365,223</b>		<b>299,224</b>			
Beginning Cash Balance	2,758,297	3,108,342		2,125,192					<b>Cash Reserves Target</b>	
Cash Adjustments	636	48,775		-						
<b>Ending Cash Balance</b>	<b>3,108,342</b>	<b>2,125,192</b>		<b>1,263,440</b>	<b>3,517,208</b>				No reserve requirement	
Cash Reserves Target	-	-		-						

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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

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

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

**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		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	13,344,016	15,885,258	15,997,883	16,015,883	11,821,296		11,821,296	4,194,587	74%
Other Income	397,653	373,523	385,000	845,439	1,064,768		1,064,768	(219,329)	126%
Interest Earnings	288,858	89,646	68,169	68,169	54,448		54,448	13,721	80%
<b>Total Revenue</b>	<b>14,030,527</b>	<b>16,348,427</b>	<b>16,451,052</b>	<b>16,929,491</b>	<b>12,940,511</b>		<b>12,940,511</b>	<b>3,988,979</b>	<b>76%</b>
<b>Expenditures by Subdivision</b>									
Health Insurance	15,517,230	14,472,911	17,294,188	17,307,987	11,072,224	50,951	11,123,174	6,184,813	64%
Workplace Wellness Clinic	1,108,117	996,006	1,169,308	1,337,441	765,148	324,504	1,089,652	247,789	81%
Employee Wellness	86,863	76,048	91,160	94,974	57,110	5,645	62,755	32,219	66%
<b>Total Expenditures</b>	<b>16,712,210</b>	<b>15,544,965</b>	<b>18,554,656</b>	<b>18,740,402</b>	<b>11,894,481</b>	<b>381,100</b>	<b>12,275,581</b>	<b>6,464,821</b>	<b>66%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	14,704,500	13,740,971	16,472,430	16,372,543	10,428,147	6,967	10,435,114	5,937,429	64%
<b>Total Personnel</b>	<b>14,704,500</b>	<b>13,740,971</b>	<b>16,472,430</b>	<b>16,372,543</b>	<b>10,428,147</b>	<b>6,967</b>	<b>10,435,114</b>	<b>5,937,429</b>	<b>64%</b>
<b>Supplies</b>	<b>198,245</b>	<b>131,045</b>	<b>150,000</b>	<b>150,000</b>	<b>77,857</b>	<b>-</b>	<b>77,857</b>	<b>72,143</b>	<b>52%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,163,954	1,083,611	1,198,308	1,482,941	818,762	374,133	1,192,896	290,046	80%
Printing & Advertising	-	-	100	100	-	-	-	100	0%
Insurance	632,597	587,028	732,318	732,318	567,383	-	567,383	164,935	77%
Other Services & Charges	12,913	2,309	1,500	2,500	2,332	-	2,332	168	93%
<b>Total Services &amp; Charges</b>	<b>1,809,464</b>	<b>1,672,948</b>	<b>1,932,226</b>	<b>2,217,859</b>	<b>1,388,477</b>	<b>374,133</b>	<b>1,762,610</b>	<b>455,249</b>	<b>79%</b>
<b>Total Expenditures</b>	<b>16,712,210</b>	<b>15,544,965</b>	<b>18,554,656</b>	<b>18,740,402</b>	<b>11,894,481</b>	<b>381,100</b>	<b>12,275,581</b>	<b>6,464,821</b>	<b>66%</b>
<b>Net Surplus / (Deficit)</b>	<b>(2,681,683)</b>	<b>803,462</b>	<b>(2,103,604)</b>	<b>(1,810,911)</b>	<b>1,046,030</b>		<b>664,930</b>		
Beginning Cash Balance	11,997,127	9,277,319		10,143,060					
Cash Adjustments	(38,125)	62,279		-					
<b>Ending Cash Balance</b>	<b>9,277,319</b>	<b>10,143,060</b>		<b>8,332,149</b>	<b>11,172,377</b>				
Cash Reserves Target	4,178,052	3,886,241		4,685,100					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		
<b>Fund Purpose:</b>									
This fund was established in 1983 when the Common Council determined that the City should become self-insured for employee health insurance (ordinance 7161-83). The purpose of this fund is to set aside monies assessed from City departments and monies collected from employees to be expended on insurance and claims relating to employees, including medical, dental, life, flex spending, etc. The City of South Bend is self-insured - it pays medical, dental, and vision claims directly, as opposed to paying an insurance company to pay the claims.									
<b>Explanation of Revenue Sources:</b>									
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.									
<b>Explanation of Expenditures and Significant Changes/Variations:</b>									
An Employee Wellness Center was opened on January 18, 2016, which was set in place with the understanding that the City should see a drop in claims expenses over time. During the 2019 budget process, it was determined that this fund was overfunded from prior years due to lower than anticipated costs. Therefore, in 2019, the City gave a one-time break in the health insurance cost per employee charged to departments. Claims are forecasted to increase 5% year over year. The City will continue to closely monitor this fund to ensure the premiums charged to employees and departments remains affordable while allowing the City to maintain excellent benefits for employees.									

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Unemployment Compensation	<b>Fund Number</b>	713
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<b>Fund Type</b>	Internal Service Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	-	6,899	19,419	19,419	15,881		15,881	3,538	82%
Interest Earnings	5,213	1,187	1,335	1,335	69		69	1,266	5%
<b>Total Revenue</b>	<b>5,213</b>	<b>8,087</b>	<b>20,754</b>	<b>20,754</b>	<b>15,950</b>		<b>15,950</b>	<b>4,804</b>	<b>77%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Other Personnel Costs	32,957	157,449	55,000	55,000	60,650	-	60,650	(5,650)	110%
<b>Total Expenditures</b>	<b>32,957</b>	<b>157,449</b>	<b>55,000</b>	<b>55,000</b>	<b>60,650</b>	<b>-</b>	<b>60,650</b>	<b>(5,650)</b>	<b>110%</b>

<b>Net Surplus / (Deficit)</b>	(27,744)	(149,363)	(34,246)	(34,246)	(44,700)		(44,700)
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Beginning Cash Balance	208,514	180,911		31,859		<b>Cash Reserves Target</b>  25% of Annual expenditures
Cash Adjustments	141	310		-		
<b>Ending Cash Balance</b>	<b>180,911</b>	<b>31,859</b>		<b>(2,387)</b>	<b>(12,841)</b>	
Cash Reserves Target	8,239	39,362		13,750		

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
All unemployment claims and outplacement services for all departments are paid through this fund. Claims had remained fairly low in recent years, but in 2020 claims increased substantially due to the COVID-19 pandemic.

**City of South Bend, Indiana**  
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<b>Fund Name</b>	Parental Leave Fund	<b>Fund Number</b>	714
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<b>Fund Type</b>	Internal Service Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Charges for Services	166,529	244,090	257,209	257,209	179,666		179,666	77,543	70%
Interest Earnings	937	751	540	1,045	964		964	81	92%
<b>Total Revenue</b>	<b>167,466</b>	<b>244,841</b>	<b>257,749</b>	<b>258,254</b>	<b>180,631</b>		<b>180,631</b>	<b>77,624</b>	<b>70%</b>

<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	186,085	119,938	253,846	253,846	130,645	-	130,645	123,201	51%
<b>Total Expenditures</b>	<b>186,085</b>	<b>119,938</b>	<b>253,846</b>	<b>253,846</b>	<b>130,645</b>	<b>-</b>	<b>130,645</b>	<b>123,201</b>	<b>51%</b>

<b>Net Surplus / (Deficit)</b>	<b>(18,618)</b>	<b>124,903</b>	<b>3,903</b>	<b>4,408</b>	<b>49,986</b>		<b>49,986</b>		
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Beginning Cash Balance	51,126	32,563		157,521					
Cash Adjustments	55	56		-					
<b>Ending Cash Balance</b>	<b>32,563</b>	<b>157,521</b>		<b>161,929</b>	<b>207,507</b>				
Cash Reserves Target	14,887	9,595		20,308					

<b>Cash Reserves Target</b>
8% of Annual expenditures - one month reserve

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

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

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

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<b>Fund Name</b>	Rainy Day					<b>Fund Number</b>	102		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	289,770	94,111	146,696	146,696	55,864		55,864	90,832	38%
<b>Total Revenue</b>	<b>289,770</b>	<b>94,111</b>	<b>146,696</b>	<b>146,696</b>	<b>55,864</b>		<b>55,864</b>	<b>90,832</b>	<b>38%</b>
<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
<b>Net Surplus / (Deficit)</b>	<b>289,770</b>	<b>94,111</b>	<b>146,696</b>	<b>146,696</b>	<b>55,864</b>		<b>55,864</b>		
Beginning Cash Balance	10,439,531	10,733,474		10,845,986		<b>Cash Reserves Target</b>			
Cash Adjustments	4,173	18,401		-					
<b>Ending Cash Balance</b>	<b>10,733,474</b>	<b>10,845,986</b>		<b>10,992,682</b>	<b>10,901,850</b>				
Cash Reserves Target	8,591,175	8,998,791		8,206,983		3% of total expenditures in previous fiscal year for Civil City Funds, less interfund transfers			

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	13,279	7,284	5,630	6,480	6,095		6,095	385	94%
Wayfinding Signage Project	100,000	-	-	-	-		-	-	-
Bloomberg Mayors Challenge	274,000	404,000	322,506	322,506	322,000		322,000	506	100%
Human Rights Scholarship Prog.	91,517	8,370	18,000	18,000	-		-	18,000	0%
AEP Grant (Office of Sustainab.)	-	41,000	-	-	-		-	-	-
Historic Preservation	183	196	-	1,980	1,979		1,979	1	100%
Milton Trust Energy Grant	125,000	100,000	125,000	125,000	-		-	125,000	0%
Code Enforcement Demolitions	-	55,000	-	-	-		-	-	-
Animal Resource Center Donations	41,996	49,603	25,000	46,000	44,364		44,364	1,636	96%
Pokagon Band Donation	100,000	100,000	-	100,000	100,000		100,000	-	100%
<b>Total Revenue</b>	<b>745,975</b>	<b>765,453</b>	<b>496,136</b>	<b>619,966</b>	<b>474,439</b>		<b>474,439</b>	<b>145,528</b>	<b>77%</b>

<b>Expenditures by Project</b>									
Wayfinding Signage Project	53,988	56,258	-	35,186	33,500	1,686	35,186	-	100%
Bloomberg Mayors Challenge	127,296	313,871	322,506	556,795	231,746	165,737	397,483	159,313	71%
Human Rights Scholarship Prog.	19,310	6,655	28,150	28,150	-	-	-	28,150	0%
Bike Signage	-	-	2,500	2,500	-	-	-	2,500	0%
Historic Preservation Commiss.	-	-	5,000	5,000	-	-	-	5,000	0%
Milton Trust Energy Grant	2,600	61,608	125,000	139,900	102,411	15,966	118,377	21,523	85%
Animal Resource Center	38,658	14,902	35,000	38,574	-	8,289	8,289	30,285	21%
Code Enforcement Demolitions	-	-	-	55,488	-	55,488	55,488	-	100%
Pokagon Band Donation	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>241,853</b>	<b>453,294</b>	<b>518,156</b>	<b>861,593</b>	<b>367,657</b>	<b>247,166</b>	<b>614,823</b>	<b>246,771</b>	<b>71%</b>

<b>Expenditures by Type</b>									
<b>Supplies</b>	-	-	5,000	5,000	-	-	-	5,000	0%
<b>Services &amp; Charges</b>									
Professional Services	218,362	382,631	344,806	615,855	265,246	175,712	440,958	174,898	72%
Printing & Advertising	3,479	6,650	21,650	21,650	-	-	-	21,650	0%
Repairs & Maintenance	4,181	64,008	135,000	151,900	102,411	15,966	118,377	33,523	78%
Grants & Subsidies	15,831	-	9,000	9,000	-	-	-	9,000	0%
Other Services & Charges	-	5	2,700	58,188	-	55,488	55,488	2,700	95%
<b>Total Services &amp; Charges</b>	<b>241,853</b>	<b>453,294</b>	<b>513,156</b>	<b>856,593</b>	<b>367,657</b>	<b>247,166</b>	<b>614,823</b>	<b>241,771</b>	<b>72%</b>

<b>Total Expenditures</b>	<b>241,853</b>	<b>453,294</b>	<b>518,156</b>	<b>861,593</b>	<b>367,657</b>	<b>247,166</b>	<b>614,823</b>	<b>246,771</b>	<b>71%</b>
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<b>Net Surplus / (Deficit)</b>	<b>504,122</b>	<b>312,160</b>	<b>(22,020)</b>	<b>(241,627)</b>	<b>106,781</b>		<b>(140,384)</b>		
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Beginning Cash Balance	164,817	668,273		981,455					<b>Cash Reserves Target</b>
Cash Adjustments	(665)	1,022		-					
<b>Ending Cash Balance</b>	<b>668,273</b>	<b>981,455</b>		<b>739,827</b>	<b>1,088,958</b>				No reserve requirement
Cash Reserves Target	-	-		-					

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

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



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<b>Fund Name</b>	Loss Recovery	<b>Fund Number</b>	227
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<b>Fund Type</b>	Special Revenue Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	16,668	5,076	5,536	5,536	2,203		2,203	3,333	40%
<b>Total Revenue</b>	<b>16,668</b>	<b>5,076</b>	<b>5,536</b>	<b>5,536</b>	<b>2,203</b>		<b>2,203</b>	<b>3,333</b>	<b>40%</b>

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

<b>Net Surplus / (Deficit)</b>	(20,643)	(125,295)	5,536	(64,094)	(67,427)		(67,427)
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Beginning Cash Balance	625,798	605,471		481,214		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	315	1,038		-		
<b>Ending Cash Balance</b>	<b>605,471</b>	<b>481,214</b>		<b>417,120</b>	<b>413,787</b>	
Cash Reserves Target	-	-		-		

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

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

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

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<b>Fund Name</b>	Human Rights Federal Grant					<b>Fund Number</b>	258		
<b>Fund Type</b>	Special Revenue Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	247,060	167,100	143,200	68,200	42,720		42,720	25,480	63%
Charges for Services	-	8,500	-	75,000	9,167		9,167	65,833	12%
Interest Earnings	12,491	1,540	-	2,175	2,100		2,100	75	97%
Other Income	312	-	2,050	2,050	-		-	2,050	0%
<b>Total Revenue</b>	<b>259,863</b>	<b>177,140</b>	<b>145,250</b>	<b>147,425</b>	<b>53,987</b>		<b>53,987</b>	<b>93,438</b>	<b>37%</b>
<b>Expenditures by Subdivision</b>									
General	76,493	19,061	3,000	22,941	3,000	-	3,000	19,941	13%
EEOC	103,333	100,391	125,846	125,846	71,757	6,837	78,594	47,252	62%
HUD	87,503	93,473	102,746	134,046	101,102	-	101,102	32,944	75%
<b>Total Expenditures</b>	<b>267,329</b>	<b>212,926</b>	<b>231,592</b>	<b>282,833</b>	<b>175,859</b>	<b>6,837</b>	<b>182,696</b>	<b>100,137</b>	<b>65%</b>
<b>Expenditures by Type</b>									
<b>Personnel</b>									
Salaries & Wages	119,255	124,770	126,000	126,000	91,444	-	91,444	34,556	73%
Fringe Benefits	35,042	38,541	47,692	47,692	28,511	-	28,511	19,181	60%
<b>Total Personnel</b>	<b>154,296</b>	<b>163,311</b>	<b>173,692</b>	<b>173,692</b>	<b>119,955</b>	<b>-</b>	<b>119,955</b>	<b>53,737</b>	<b>69%</b>
<b>Supplies</b>	<b>1,330</b>	<b>1,724</b>	<b>2,000</b>	<b>2,000</b>	<b>933</b>	<b>171</b>	<b>1,104</b>	<b>896</b>	<b>55%</b>
<b>Services &amp; Charges</b>									
Professional Services	21,691	24,667	27,800	39,800	13,333	6,667	20,000	19,800	50%
Printing & Advertising	-	16,215	4,000	7,750	6,750	-	6,750	1,000	87%
Education & Training	3,709	5,960	3,500	10,640	2,980	-	2,980	7,660	28%
Travel	9,201	-	15,300	10,900	-	-	-	10,900	0%
Other Services & Charges	607	1,049	5,300	38,051	31,908	-	31,908	6,143	84%
<b>Total Services &amp; Charges</b>	<b>35,209</b>	<b>47,891</b>	<b>55,900</b>	<b>107,141</b>	<b>54,971</b>	<b>6,667</b>	<b>61,638</b>	<b>45,503</b>	<b>58%</b>
<b>Interfund Transfers Out</b>	<b>76,493</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>267,329</b>	<b>212,926</b>	<b>231,592</b>	<b>282,833</b>	<b>175,859</b>	<b>6,837</b>	<b>182,696</b>	<b>100,136</b>	<b>65%</b>
<b>Net Surplus / (Deficit)</b>	<b>(7,467)</b>	<b>(35,786)</b>	<b>(86,342)</b>	<b>(135,408)</b>	<b>(121,872)</b>		<b>(128,710)</b>		
Beginning Cash Balance	528,434	521,051		486,159					
Cash Adjustments	84	893		-					
<b>Ending Cash Balance</b>	<b>521,051</b>	<b>486,159</b>		<b>350,751</b>	<b>364,606</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							No reserve requirement - Grant fund - spend down to zero		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Expenditures are for the wages and benefits of two full-time employees (Manager-Employment and Manager-Housing) and for supplies and services for the Human Rights Commission's activities related to fair housing and equal opportunity employment in St Joseph County.

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<b>Fund Name</b>	<b>American Rescue Plan</b>	<b>Fund Number</b>	<b>263</b>
<b>Fund Type</b>	<b>Special Revenue Funds</b>	<b>Control</b>	<b>City Funds</b>

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	-	-	29,455,024	29,455,024		29,455,024	-	100%
Interest Earnings	-	-	-	65,000	59,344		59,344	5,656	91%
<b>Total Revenue</b>	-	-	-	<b>29,520,024</b>	<b>29,514,368</b>		<b>29,514,368</b>	<b>5,656</b>	<b>100%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Grants & Subsidies	-	-	-	500,000	-	-	-	500,000	0%
<b>Total Services &amp; Charges</b>	-	-	-	<b>500,000</b>	-	-	-	<b>500,000</b>	<b>0%</b>

<b>Capital</b>	-	-	-	<b>1,000,000</b>	-	-	-	<b>1,000,000</b>	<b>0%</b>
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<b>Total Expenditures</b>	-	-	-	<b>1,500,000</b>	-	-	-	<b>1,500,000</b>	<b>0%</b>
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<b>Net Surplus / (Deficit)</b>	-	-	-	<b>28,020,024</b>	<b>29,514,368</b>		<b>29,514,368</b>		
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Beginning Cash Balance	-	-	-	-	-				
Cash Adjustments	-	-	-	-	-				
<b>Ending Cash Balance</b>	-	-	-	<b>28,020,024</b>	<b>29,514,368</b>				
Cash Reserves Target	-	-	-	-	-				

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

**Fund Purpose:**

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

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

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

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

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

**Response & Relief**

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

**Equitable Recovery**

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

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

**Explanation of Revenue Sources:**

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

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

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

**Vacant Building Development Financing**

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

**Dream Center**

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

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

Fund Name	COVID-19 Response					Fund Number	264		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Intergov./ Grants	-	5,086,138	-	2,517,368	1,318,391		1,318,391	1,198,977	52%
Other Income	-	-	-	-	5,000		5,000	(5,000)	-
Interfund Transfers In	-	1,000,000	-	1,500,000	-		-	1,500,000	0%
<b>Total Revenue</b>	-	<b>6,086,138</b>	-	<b>4,017,368</b>	<b>1,323,391</b>		<b>1,323,391</b>	<b>2,693,977</b>	<b>33%</b>
<b>Expenditures by Activity</b>									
Mayor's Office	-	11,344	-	-	19,328	-	19,328	(19,328)	-
Common Council	-	5,010	-	-	2,247	-	2,247	(2,247)	-
Administration & Finance	-	34,700	-	1,000,744	1,011,459	695	1,012,154	(11,410)	101%
Public Works	-	39,150	-	-	(96)	-	(96)	96	-
Innovation & Technology	-	6,406	-	750	750	-	750	-	100%
Police Department	-	1,631,779	-	40,380	25,040	16,500	41,540	(1,160)	103%
Fire Department	-	1,816,511	-	1,183	35,381	390	35,771	(34,587)	3023%
Community Investment	-	2,355,704	-	3,126,897	1,817,186	1,183,855	3,001,041	125,856	96%
Venues, Parks & Arts	-	127,466	-	5,595	37,068	-	37,068	(31,473)	663%
Code Enforcement	-	4,339	-	-	-	-	-	-	-
Building Department	-	863	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	<b>6,033,275</b>	-	<b>4,175,548</b>	<b>2,948,363</b>	<b>1,201,439</b>	<b>4,149,802</b>	<b>25,747</b>	<b>99%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	-	<b>252,665</b>	-	<b>18,587</b>	<b>81,942</b>	<b>390</b>	<b>82,332</b>	<b>(63,745)</b>	<b>443%</b>
<b>Services &amp; Charges</b>									
Professional Services	-	7,058	-	644	-	644	644	-	100%
Printing & Advertising	-	19,717	-	-	24,785	-	24,785	(24,785)	-
Repairs & Maintenance	-	2,016	-	-	-	-	-	-	-
Grants & Subsidies	-	2,349,076	-	3,126,517	1,816,976	1,183,855	3,000,831	125,686	96%
Other Services & Charges	-	54,452	-	29,800	24,659	16,551	41,210	(11,410)	138%
<b>Total Services &amp; Charges</b>	-	<b>2,432,318</b>	-	<b>3,156,961</b>	<b>1,866,421</b>	<b>1,201,049</b>	<b>3,067,470</b>	<b>89,491</b>	<b>97%</b>
<b>Interfund Transfers Out</b>	-	<b>3,348,292</b>	-	<b>1,000,000</b>	<b>1,000,000</b>	-	<b>1,000,000</b>	-	<b>100%</b>
<b>Total Expenditures</b>	-	<b>6,033,275</b>	-	<b>4,175,548</b>	<b>2,948,363</b>	<b>1,201,439</b>	<b>4,149,802</b>	<b>25,746</b>	<b>99%</b>
<b>Net Surplus / (Deficit)</b>	-	<b>52,864</b>	-	<b>(158,180)</b>	<b>(1,624,972)</b>		<b>(2,826,412)</b>		
Beginning Cash Balance	-	-		53,214					
Cash Adjustments	-	350		-					
<b>Ending Cash Balance</b>	-	<b>53,214</b>		<b>(104,966)</b>	<b>(1,562,300)</b>				
Cash Reserves Target	-	-		-					

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

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

**City of South Bend, Indiana  
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Fund Name	Local Income Tax - Certified Shares					Fund Number	404		
Fund Type	Special Revenue Funds					Control	City Funds		
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		
<b>Revenue</b>									
Local Income Taxes	12,879,847	13,764,809	11,378,106	13,334,937	10,106,723		10,106,723	3,228,214	76%
Intergov./ Grants	12,500	-	-	-	-		-	-	-
Interest Earnings	348,410	111,181	147,313	147,313	74,203		74,203	73,110	50%
Debt Proceeds	-	2,262,160	-	1,598,000	1,598,000		1,598,000	-	100%
Donations	5,000	-	-	-	-		-	-	-
Other Income	83,772	361,924	24,000	100,972	240,998		240,998	(140,026)	239%
Interfund Transfers In	927,077	-	-	147,786	147,786		147,786	-	100%
<b>Total Revenue</b>	<b>14,256,606</b>	<b>16,500,074</b>	<b>11,549,419</b>	<b>15,329,008</b>	<b>12,167,709</b>		<b>12,167,709</b>	<b>3,161,298</b>	<b>79%</b>
<b>Expenditures by Activity</b>									
General City	1,707,359	2,263,417	4,268,835	4,534,556	2,541,836	311,952	2,853,788	1,680,768	63%
Legal Dept	10,400	3,441	15,000	15,000	2,527	-	2,527	12,473	17%
Information Technology	1,375,412	1,579,347	-	99,597	19,098	80,500	99,597	-	100%
Police Department	1,658,739	2,136,734	2,040,329	5,193,571	1,224,801	1,607,520	2,832,321	2,361,249	55%
Fire Department	926,579	-	-	-	-	-	-	-	-
Vacant & Abandoned Houses	380,612	232,822	400,000	838,415	25,838	185,960	211,798	626,617	25%
Community Investment	1,083,688	357,659	-	843,144	24,845	809,129	833,974	9,170	99%
Parks & Recreation	751,050	1,778,605	1,658,225	1,888,283	1,431,808	208,773	1,640,581	247,703	87%
Light Up South Bend	207,469	88,137	260,000	380,832	146,295	33,799	180,094	200,738	47%
Streets	1,978,142	2,899,656	-	5,179	-	5,179	5,179	-	100%
Curb & Sidewalk	1,500,000	1,500,000	1,500,000	1,500,000	1,125,000	-	1,125,000	375,000	75%
Traffic Signals & Street Lighting	1,729,535	1,501,835	1,585,820	1,585,820	1,059,341	-	1,059,341	526,479	67%
<b>Total Expenditures</b>	<b>13,308,985</b>	<b>14,341,653</b>	<b>11,728,209</b>	<b>16,884,396</b>	<b>7,601,388</b>	<b>3,242,811</b>	<b>10,844,199</b>	<b>6,040,197</b>	<b>64%</b>
<b>Expenditures by Type</b>									
<b>Supplies</b>	<b>207,469</b>	<b>92,245</b>	<b>200,000</b>	<b>320,832</b>	<b>145,595</b>	<b>33,699</b>	<b>179,294</b>	<b>141,538</b>	<b>56%</b>
<b>Services &amp; Charges</b>									
Professional Services	1,675,224	1,681,956	75,000	279,016	22,324	185,018	207,343	71,673	74%
Printing & Advertising	-	500	-	-	-	-	-	-	-
Utilities	1,729,535	1,501,835	1,585,820	1,585,820	1,059,341	-	1,059,341	526,479	67%
Repairs & Maintenance	725,734	756,305	762,271	1,112,271	565,186	146,132	711,318	400,953	64%
Debt Service Principal	1,557,180	1,364,172	1,906,509	1,906,509	1,047,156	-	1,047,156	859,353	55%
Debt Service Interest & Fees	90,721	59,809	93,820	93,820	37,111	-	37,111	56,709	40%
Grants & Subsidies	1,318,244	397,553	335,991	1,020,291	272,983	747,228	1,020,211	80	100%
Other Services & Charges	1,009,336	1,292,054	1,338,649	1,829,603	971,001	399,585	1,370,586	459,017	75%
<b>Total Services &amp; Charges</b>	<b>8,105,973</b>	<b>7,054,183</b>	<b>6,098,060</b>	<b>7,827,330</b>	<b>3,975,102</b>	<b>1,477,963</b>	<b>5,453,065</b>	<b>2,374,264</b>	<b>70%</b>
<b>Capital</b>	<b>222,583</b>	<b>825,101</b>	<b>-</b>	<b>3,306,085</b>	<b>120,580</b>	<b>1,731,149</b>	<b>1,851,728</b>	<b>1,454,357</b>	<b>56%</b>
<b>Interfund</b>									
Interfund Allocations	8,631	8,633	9,753	9,753	7,314	-	7,314	2,439	75%
Interfund Transfers Out	4,764,329	6,361,491	5,420,396	5,420,396	3,352,797	-	3,352,797	2,067,599	62%
<b>Total Interfund</b>	<b>4,772,960</b>	<b>6,370,124</b>	<b>5,430,149</b>	<b>5,430,149</b>	<b>3,360,111</b>	<b>-</b>	<b>3,360,111</b>	<b>2,070,038</b>	<b>62%</b>
<b>Total Expenditures</b>	<b>13,308,985</b>	<b>14,341,653</b>	<b>11,728,209</b>	<b>16,884,396</b>	<b>7,601,388</b>	<b>3,242,811</b>	<b>10,844,199</b>	<b>6,040,197</b>	<b>64%</b>
<b>Net Surplus / (Deficit)</b>	<b>947,621</b>	<b>2,158,421</b>	<b>(178,790)</b>	<b>(1,555,388)</b>	<b>4,566,322</b>		<b>1,323,511</b>		
Beginning Cash Balance	11,770,743	12,724,697		14,902,237					
Cash Adjustments	6,333	19,120		-					
<b>Ending Cash Balance</b>	<b>12,727,076</b>	<b>14,902,237</b>		<b>13,346,849</b>	<b>19,478,062</b>				
Cash Reserves Target	6,654,492	7,170,827		8,442,198					
							<b>Cash Reserves Target</b>		
									50% of Annual expenditures

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Funds are used for debt service payments for police cars & equipment, certain organizations' grants and operational subsidies, capital expenditures, and other uses as deemed by the Mayor and Council. Starting in 2019, the interfund transfer to the Motor Vehicle Highway Fund (#202) for **street paving & patching** will be paid from COIT instead of EDIT Fund (#408). The City is replacing its 20+ year-old **accounting software system**. It is an 18 month long implementation with an anticipated go-live date of April 2020. The cost of the software and implementation is paid out of COIT, reflected in the 2019 budget. The City has a service contract with **DTSB (Downtown South Bend, Inc.)** for the maintenance of the streetscapes and sidewalks downtown. From 2019 to 2020, the cost of this contract was further consolidated into this fund, an increase of over \$600K. In 2021, **Department of Community Investment (DCI)** activities formerly paid out of this fund were moved into the Economic Development Income Tax (EDIT) Fund (#408) in order to consolidate DCI expenditures. The City continues to budget funding for the demolition of **vacant & abandoned houses**. The Department of Public Works manages the **Light Up South Bend** program - a partnership with Indiana/Michigan Power Co. to install additional street lights in neighborhoods throughout South Bend. The **Lamppost Lighting Program** is meant to improve safety by adding more street lighting throughout South Bend. The City selected two areas where residents pay less for a lampost. They were chosen based on income, number of vacant lots, and need for lighting in the neighborhood. This fund also provides operating subsidies to the **Studebaker Museum** and the **South Bend Museum of Art**.

**City of South Bend, Indiana**  
**Monthly Financial Report**  
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<b>Fund Name</b>	Cumulative Capital Development	<b>Fund Number</b>	406
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<b>Fund Type</b>	Capital Funds	<b>Control</b>	City Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	455,002	433,812	411,061	411,061	260,579		260,579	150,482	63%
Intergov./ Shared Revenues	40,353	40,795	5,364	35,883	21,035		21,035	14,848	59%
Interest Earnings	9,852	765	1,053	1,053	830		830	223	79%
<b>Total Revenue</b>	<b>505,207</b>	<b>475,372</b>	<b>417,478</b>	<b>447,997</b>	<b>282,444</b>		<b>282,444</b>	<b>165,553</b>	<b>63%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	498,598	484,511	370,109	370,109	223,184	-	223,184	146,925	60%
Debt Service Interest & Fees	40,678	31,998	25,590	25,590	15,782	-	15,782	9,808	62%
Other Services & Charges							-	-	-
<b>Total Services &amp; Charges</b>	<b>539,276</b>	<b>516,510</b>	<b>395,699</b>	<b>395,699</b>	<b>238,966</b>	<b>-</b>	<b>238,966</b>	<b>156,733</b>	<b>60%</b>

<b>Capital</b>	271,112	12,970	-	1,419	-	1,419	1,419	-	100%
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<b>Total Expenditures</b>	<b>810,388</b>	<b>529,479</b>	<b>395,699</b>	<b>397,118</b>	<b>238,966</b>	<b>1,419</b>	<b>240,385</b>	<b>156,733</b>	<b>61%</b>
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<b>Net Surplus / (Deficit)</b>	<b>(305,181)</b>	<b>(54,108)</b>	<b>21,779</b>	<b>50,879</b>	<b>43,478</b>		<b>42,059</b>		
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Beginning Cash Balance	528,040	223,617		169,893		<b>Cash Reserves Target</b> No reserve requirement - Capital fund - spend down to zero			
Cash Adjustments	758	383		-					
<b>Ending Cash Balance</b>	<b>223,617</b>	<b>169,893</b>		<b>220,772</b>	<b>213,371</b>				
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:**  
2019-2020 included a one-time capital expenditure of \$285,500 to help fund the My SB Parks & Trails project at Howard Park.  
  
Currently, this fund pays the debt service payments for several police vehicle capital lease-purchases. About 34 patrol cars need to be replaced every year to maintain the fleet. Cars are kept for at least five years, up to 10, depending on wear and tear. The cost is about \$43,000 per vehicle. Due to declining cash reserves in this fund, the police vehicle capital lease-purchases for 2020 through 2023 will be funded by the County Option Income Tax Fund (#404). This fund will continue to pay off current leases over that time and will not take on any new debt until cash reserves can support it in 2024.

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<b>Fund Name</b>	<b>Cumulative Capital Improvement</b>					<b>Fund Number</b>	<b>407</b>		
<b>Fund Type</b>	<b>Capital Funds</b>					<b>Control</b>	<b>City Funds</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>		<b>Budget</b>
<b>Revenue</b>									
Intergov./ Shared Revenues	231,026	219,253	226,548	226,548	102,223		102,223	124,325	45%
Interest Earnings	14,444	5,369	7,058	7,058	3,260		3,260	3,798	46%
Other Income	25,000	18,750	25,000	25,000	-		-	25,000	0%
<b>Total Revenue</b>	<b>270,470</b>	<b>243,373</b>	<b>258,606</b>	<b>258,606</b>	<b>105,483</b>		<b>105,483</b>	<b>153,123</b>	<b>41%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>28,000</b>	<b>6,770</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>250,000</b>	<b>262,145</b>	<b>262,145</b>	<b>196,610</b>	<b>-</b>	<b>196,610</b>	<b>65,535</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>28,000</b>	<b>256,770</b>	<b>262,145</b>	<b>262,145</b>	<b>196,610</b>	<b>-</b>	<b>196,610</b>	<b>65,535</b>	<b>75%</b>
<b>Net Surplus / (Deficit)</b>	<b>242,470</b>	<b>(13,397)</b>	<b>(3,539)</b>	<b>(3,539)</b>	<b>(91,127)</b>		<b>(91,127)</b>		
Beginning Cash Balance	446,760	689,015		676,798					
Cash Adjustments	(215)	1,181		-					
<b>Ending Cash Balance</b>	<b>689,015</b>	<b>676,798</b>		<b>673,259</b>	<b>585,671</b>				
Cash Reserves Target	-	-		-	-				

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

**Fund Purpose:**

This fund was established (ordinance 4832-66) in 1966 to account for the receipt of cigarette tax revenue designated to be used solely for capital improvements.

**Explanation of Revenue Sources:**

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

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

In 2019, \$28,000 was used to purchase furniture for the Howard Park Renovation Project, part of the greater My SB Parks & Trails Project managed by the Department of Venues, Parks & Arts.

In 2020, \$180,000 was budgeted for Department of Community Investment activities: \$100,000 for the Burke Building stabilization project and \$80,000 for the Complete Streets Transportation project.

In 2020, \$250,000 was transferred to the Motor Vehicle Highway Fund (#202) to support vehicle and equipment capital purchases for the Streets Division.

In 2021, \$262,145 is budgeted for an interfund transfer to the Parks & Recreation Fund (#201) to support vehicle and equipment capital purchases for the Department of Venues, Parks & Arts.

**City of South Bend, Indiana**

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Fund Name	Local Income Tax - Economic Development						Fund Number	408	
Fund Type	Special Revenue Funds						Control	City Funds	
	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		
<b>Revenue</b>									
Local Income Taxes	12,474,651	13,405,714	11,040,237	13,123,696	9,859,835		9,859,835	3,263,861	75%
Intergov./ Grants	-	12,500	50,000	50,000	-		-	50,000	0%
Fines, Forfeitures, and Fees	354,660	354,660	-	-	-		-	-	-
Interest Earnings	463,996	163,880	197,890	197,890	110,243		110,243	87,647	56%
Other Income	160,625	153,272	150,000	150,000	120		120	149,880	0%
Interfund Transfers In	178,534	-	950,000	1,000,000	1,000,000		1,000,000	-	100%
<b>Total Revenue</b>	<b>13,632,466</b>	<b>14,090,026</b>	<b>12,388,127</b>	<b>14,521,586</b>	<b>10,970,198</b>		<b>10,970,198</b>	<b>3,551,388</b>	<b>76%</b>
<b>Expenditures by Activity</b>									
General City	19,365	1,076,233	-	-	-		-	-	-
PSAP	2,818,011	2,966,021	3,048,498	3,048,498	2,109,164	653,233	2,762,397	286,101	91%
Code Enforcement	2,364,559	2,973,805	2,874,081	2,874,081	1,435,000	-	1,435,000	1,439,081	50%
Animal Resource Center	845,841	891,414	915,549	915,549	35,000		35,000	880,549	4%
Community Investment	4,225,555	3,829,468	5,490,143	9,422,703	1,295,776	3,565,882	4,861,658	4,561,045	52%
Streets	445,439	35,749	-	18,812	-		18,812	-	100%
2015 Park Bonds	410,020	376,689	377,007	377,007	283,171		283,171	93,836	75%
2018 Zoo Bonds	214,487	320,900	324,100	324,100	324,100		324,100	-	100%
2021 LIT Infrastructure Bonds	-	-	-	253,000	253,000		253,000	-	100%
<b>Total Expenditures</b>	<b>11,343,276</b>	<b>12,470,279</b>	<b>13,029,378</b>	<b>17,233,750</b>	<b>5,735,211</b>	<b>4,237,927</b>	<b>9,973,138</b>	<b>7,260,612</b>	<b>58%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	3,267,745	2,883,244	3,009,226	3,811,599	2,271,515	1,136,303	3,407,819	403,780	89%
Printing & Advertising	350	404	45,000	45,000	1,706	1,000	2,706	42,294	6%
Utilities	3,274	42,523	51,000	51,000	36,843		36,843	14,157	72%
Repairs & Maintenance	626,634	209,536	137,000	156,462	92,079	19,515	111,595	44,868	71%
Debt Service Principal	100,000	301,441	314,344	314,344	279,871		279,871	34,473	89%
Debt Service Interest & Fees	115,237	219,669	210,028	210,028	194,445		194,445	15,583	93%
Grants & Subsidies	975,685	1,220,570	3,050,000	5,948,638	771,373	3,027,756	3,799,129	2,149,509	64%
Other Services & Charges	221	1,603	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>5,089,147</b>	<b>4,878,989</b>	<b>6,816,598</b>	<b>10,537,071</b>	<b>3,647,834</b>	<b>4,184,574</b>	<b>7,832,408</b>	<b>2,704,664</b>	<b>74%</b>
<b>Capital</b>	<b>427,769</b>	<b>5,000</b>	<b>150,000</b>	<b>380,899</b>	<b>81,957</b>	<b>53,353</b>	<b>135,309</b>	<b>245,590</b>	<b>36%</b>
<b>Interfund Transfers Out</b>	<b>5,826,360</b>	<b>7,586,290</b>	<b>6,062,780</b>	<b>6,315,780</b>	<b>2,005,421</b>	<b>-</b>	<b>2,005,421</b>	<b>4,310,359</b>	<b>32%</b>
<b>Total Expenditures</b>	<b>11,343,276</b>	<b>12,470,279</b>	<b>13,029,378</b>	<b>17,233,750</b>	<b>5,735,211</b>	<b>4,237,927</b>	<b>9,973,138</b>	<b>7,260,613</b>	<b>58%</b>
<b>Net Surplus / (Deficit)</b>	<b>2,289,191</b>	<b>1,619,747</b>	<b>(641,251)</b>	<b>(2,712,164)</b>	<b>5,234,988</b>		<b>997,061</b>		
Beginning Cash Balance	15,097,440	17,389,466		19,044,274					
Cash Adjustments	2,835	35,061		-					
<b>Ending Cash Balance</b>	<b>17,389,466</b>	<b>19,044,274</b>		<b>16,332,110</b>	<b>24,344,838</b>				
Cash Reserves Target	5,671,638	6,235,140		8,616,875					
								<b>Cash Reserves Target</b>	
								50% of Annual expenditures	

**Fund Purpose:**

This fund was established to account for the receipt of the economic development component of the local income tax. Funds are used to items such as debt service payments, economic development, capital expenditures benefiting economic development street operations and other uses as deemed by the Mayor and Council. This fund is a source of bonding capacity for the City and efforts are made to keep significant cash reserves in order to receive a higher credit rating and lower interest rates.

**Explanation of Revenue Sources:**

This fund receives the Economic Development portion of the City's Local Income Tax (LIT) revenue distribution. The City of South Bend receives an allocated share of the 0.4% income tax on wages within St. Joseph County. Local Income Tax revenue is determined annually by the Indiana Dept of Local Government Finance (DLGF). Income tax revenue is expected to decrease over the next couple years as a result of the COVID-19 pandemic. Other Income is from the sale of properties held for resale by the Department of Community Investment. This fund also receives revenue from interest earned on the fund's cash balance.

The final payment of the TJX job penalty amount of \$354,660 was received in 2020. The job penalty fines were assessed because the company A.J. Wright violated its development agreement with the city, under which it benefited from a taxpayer-funded incentive package worth more than \$10 million. TJX, the parent company of A.J. Wright, has been paying the job penalty fines since 2011.

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

The fund is used to pay for debt service on the 2014 PSAP (Public Safety Answering Point-the consolidated county-wide 911 call center) Bonds, the 2015 Park Bonds, and the 2018 Zoo Bonds. This fund also provides operating subsidies (budgeted as interfund transfers out) for the Department of Community Investment (DCI) administration (Fund #211) and the Department of Code Enforcement (Fund #219 & #230). These departments do not collect enough revenue to support their operations so the City makes up the difference with income tax dollars.

It also funds various community and economic development initiatives administered by the Department of Community Investment (DCI). 2021 DCI budgeted expenditures in this fund include: **Business Development** - \$500k for workforce development, \$250k for small business assistance, \$115k for the South Bend Chamber of Commerce | **Neighborhoods** - \$650k for homeless strategy, \$350k for the home repair program | **Engagement** - \$175k for neighborhood organization support, \$25k for Love Your Block mini-grant program | **Planning** - \$500k for neighborhood development, \$150k for neighborhood development assistance, \$35k for West Side Main Streets, \$150k for development of two neighborhood plans, \$50k for the Portage Elwood neighborhood plan, \$100k for the Complete Streets Transportation projects | **Property** - \$50k for appraisals, \$100k for surveys, \$203k for expenses related to Redevelopment owned properties, \$50k for an alley stabilization pilot program.



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<b>Fund Name</b>	Equipment/Vehicle Leasing					<b>Fund Number</b>	750		
<b>Fund Type</b>	Capital Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	16,783	682	-	20	13		13	7	65%
Debt Proceeds	1,472,985	-	-	-	-		-	-	-
<b>Total Revenue</b>	<b>1,489,768</b>	<b>682</b>	<b>-</b>	<b>20</b>	<b>13</b>		<b>13</b>	<b>7</b>	<b>65%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	91,941	355,128	-	-	-		-	-	-
Debt Service Interest & Fees	9,172	12,324	-	-	-		-	-	-
Other Services & Charges	250	-	-	-	-		-	-	-
<b>Total Services &amp; Charges</b>	<b>101,364</b>	<b>367,452</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>3,313,965</b>	<b>300,278</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>1,752</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,415,328</b>	<b>669,482</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,925,560)</b>	<b>(668,800)</b>	<b>-</b>	<b>20</b>	<b>13</b>		<b>13</b>		
Beginning Cash Balance	2,942,035	1,016,476		347,680					
Cash Adjustments	1	3		-					
<b>Ending Cash Balance</b>	<b>1,016,476</b>	<b>347,680</b>		<b>347,700</b>	<b>347,693</b>				
Cash Reserves Target	-	-		-					
							<b>Cash Reserves Target</b>		
							No reserve requirement - Capital lease fund - spend down to zero		

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	South Bend Redevelopment Authority	<b>Fund Number</b>	752
<b>Fund Type</b>	Debt Service Funds	<b>Control</b>	City Funds

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	6,383	2,351	4,500	4,500	62		62	4,438	1%
Interfund Transfers In	2,867,378	2,870,500	2,866,000	2,866,000	2,668,500		2,668,500	197,500	93%
<b>Total Revenue</b>	<b>2,873,761</b>	<b>2,872,851</b>	<b>2,870,500</b>	<b>2,870,500</b>	<b>2,668,562</b>		<b>2,668,562</b>	<b>201,938</b>	<b>93%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	1,725,000	1,790,000	1,850,000	1,850,000	1,850,000	-	1,850,000	-	100%
Debt Service Interest & Fees	1,136,669	1,073,013	1,008,669	1,008,669	979,106	-	979,106	29,563	97%
<b>Total Expenditures</b>	<b>2,861,669</b>	<b>2,863,013</b>	<b>2,858,669</b>	<b>2,858,669</b>	<b>2,829,106</b>	-	<b>2,829,106</b>	<b>29,563</b>	<b>99%</b>

<b>Net Surplus / (Deficit)</b>	12,092	9,839	11,831	11,831	(160,545)	(160,545)
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Beginning Cash Balance	210,492	222,584	232,423	244,254	71,878	<b>Cash Reserves Target</b> 100% cash reserves per bond covenants
Cash Adjustments	-	-	-	-	-	
<b>Ending Cash Balance</b>	<b>222,584</b>	<b>232,423</b>	<b>244,254</b>	<b>244,254</b>	<b>71,878</b>	
Cash Reserves Target	222,584	232,423	244,254	244,254	71,878	

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

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

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

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<b>Fund Name</b>	South Bend Building Corporation					<b>Fund Number</b>	755		
<b>Fund Type</b>	Debt Service Funds					<b>Control</b>	City Funds		
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	15,243	3,478	4,000	4,000	53		53	3,947	1%
Debt Proceeds	-	-	-	8,860,022	8,860,022		8,860,022	-	100%
Interfund Transfers In	2,641,500	2,645,000	2,311,000	2,564,000	2,564,000		2,564,000	-	100%
<b>Total Revenue</b>	<b>2,656,743</b>	<b>2,648,478</b>	<b>2,315,000</b>	<b>11,428,022</b>	<b>11,424,075</b>		<b>11,424,075</b>	<b>3,947</b>	<b>100%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Debt Service Principal	2,175,000	2,250,000	2,000,000	2,150,000	2,150,000	-	2,150,000	-	100%
Debt Service Interest & Fees	457,744	379,968	307,705	637,665	632,665	-	632,665	5,000	99%
<b>Total Services &amp; Charges</b>	<b>2,632,744</b>	<b>2,629,968</b>	<b>2,307,705</b>	<b>2,787,665</b>	<b>2,782,665</b>	<b>-</b>	<b>2,782,665</b>	<b>5,000</b>	<b>100%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,248,224</b>	<b>9,248,224</b>	<b>-</b>	<b>9,248,224</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>2,632,744</b>	<b>2,629,968</b>	<b>2,307,705</b>	<b>12,035,889</b>	<b>12,030,890</b>	<b>-</b>	<b>12,030,890</b>	<b>5,000</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>23,999</b>	<b>18,510</b>	<b>7,295</b>	<b>(607,867)</b>	<b>(606,814)</b>		<b>(606,814)</b>		
Beginning Cash Balance	791,026	815,025		833,535					
Cash Adjustments	-	-		-					
<b>Ending Cash Balance</b>	<b>815,025</b>	<b>833,535</b>		<b>225,668</b>	<b>226,721</b>				
Cash Reserves Target	815,025	833,535		225,668					

<b>Cash Reserves Target</b>
100% cash reserves per bond covenants

**Fund Purpose:**

This fund accounts for bi-annual debt service principal and interest payments for various debt issued by the South Bend Building Corporation. The South Bend Building Corporation is a separate legal entity, but is reported as a fund in the City's Annual Comprehensive Financial Report (ACFR).

**Explanation of Revenue Sources:**

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

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

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

Current debt includes:

- 2012 Fire Station/Police Dept Renovations Refunding Bonds, Refunding 2003 - debt payments paid for by River West TIF Fund (#324), final payment 2/1/23, (debt schedule #39)
- 2013 EMS/Fire Station/Tower Bonds - debt payments paid for by the Fire Department Capital Fund (#287), final payment 2/1/33, (debt schedule #116)
- 2021 EDIT Infrastructure Bonds - debt payments paid for by the Local Income Tax Economic Development Fund (#408), final payment 8/15/37, (debt schedule #215)

In 2021, the final payment for the 2010 Public Works Service Center Refunding Bonds (Refunding 2001) was made on 2/1/21, (debt schedule #36). The debt service reserve balance of \$647,148 was disbursed by the trustee bank when the bonds were paid off. 87.7% was transferred to the River West TIF Fund (#324) and 12.3% was transferred to the Sewage Works Operating Fund (#641), the funds that repaid the debt.

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

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<b>Fund Name</b>	TIF - River West Development Area	<b>Fund Number</b>	324
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019	2020	2021	2021	2021	2021	Total	Budget	Percent of
	Actual	Actual	Original	Amended	Year-to-Date	Current	Year-to-Date	Balance	Budget
			Budget	Budget	Actual	Encumbrances	& Encumb.		Budget
<b>Revenue</b>									
Property Taxes	18,555,308	16,814,400	16,247,264	16,247,264	10,310,728		10,310,728	5,936,536	63%
Intergov./ Shared Revenues	395,000	381,500	397,000	397,000	191,500		191,500	205,500	48%
Intergov./ Grants	41,206	13,844	-	242,089	722,089		722,089	(480,000)	298%
Charges for Services	2,160	-	-	-	-		-	-	-
Interest Earnings	744,246	199,544	178,188	178,188	133,293		133,293	44,895	75%
Donations	-	2,250	-	-	-		-	-	-
Debt Proceeds	-	4,345,059	-	-	-		-	-	-
Other Income	129,336	252,995	-	20,000	21,800		21,800	(1,800)	109%
Interfund Transfers In	64,022	35,560	90,000	657,593	581,893		581,893	75,700	88%
<b>Total Revenue</b>	<b>19,931,280</b>	<b>22,045,151</b>	<b>16,912,452</b>	<b>17,742,134</b>	<b>11,961,303</b>		<b>11,961,303</b>	<b>5,780,831</b>	<b>67%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	1,099,869	1,082,200	390,384	977,845	504,593	320,271	824,865	152,981	84%
Debt Service Principal	4,038,315	3,750,570	3,883,193	3,883,193	3,413,193	-	3,413,193	470,000	88%
Debt Service Interest & Fees	1,198,375	1,329,981	959,216	959,216	951,665	-	951,665	7,551	99%
Other Services & Charges	1,325,523	619,953	-	486,000	-	250,000	250,000	236,000	51%
<b>Total Services &amp; Charges</b>	<b>7,662,082</b>	<b>6,782,703</b>	<b>5,232,793</b>	<b>6,306,254</b>	<b>4,869,451</b>	<b>570,271</b>	<b>5,439,723</b>	<b>866,532</b>	<b>86%</b>
<b>Capital</b>	<b>8,735,222</b>	<b>12,152,391</b>	<b>-</b>	<b>17,208,047</b>	<b>3,269,394</b>	<b>4,640,167</b>	<b>7,909,561</b>	<b>9,298,486</b>	<b>46%</b>
<b>Interfund Transfers Out</b>	<b>4,266,098</b>	<b>5,085,022</b>	<b>5,013,803</b>	<b>5,013,803</b>	<b>4,815,803</b>	<b>-</b>	<b>4,815,803</b>	<b>198,000</b>	<b>96%</b>
<b>Total Expenditures</b>	<b>20,663,402</b>	<b>24,020,117</b>	<b>10,246,596</b>	<b>28,528,104</b>	<b>12,954,648</b>	<b>5,210,438</b>	<b>18,165,087</b>	<b>10,363,018</b>	<b>64%</b>

<b>Net Surplus / (Deficit)</b>	<b>(732,123)</b>	<b>(1,974,965)</b>	<b>6,665,856</b>	<b>(10,785,970)</b>	<b>(993,346)</b>	<b>(6,203,784)</b>
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Beginning Cash Balance	31,665,638	30,950,203		29,039,261		<b>Cash Reserves Target</b>
Cash Adjustments	16,687	64,024		-		
<b>Ending Cash Balance</b>	<b>30,950,203</b>	<b>29,039,261</b>		<b>18,253,291</b>	<b>28,034,171</b>	No reserve requirement
Cash Reserves Target	-	-		-		

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
Various projects and development opportunities include: Clay's Candy, local match to federal funds for Coal Line Trail project, Dylan Street reconstruction, neighborhood plan for Western (east of Walnut), general road repairs, ongoing work with the State Theatre Block, and projects that were started in 2020 and will still be in process in 2021. TIF support will also be used for various Public Works projects, and development opportunities which may be presented to the Redevelopment Commission in 2021. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations. This fund is also used to repay several bonds related to capital projects in the community.  
  
In 2020, bonds were issued to fund the St. Joseph County Public Library Community Education Center Project. The par amount of the bonds was \$4,225,000 with a premium of \$120,058.95. The bond proceeds were deposited into this fund. \$4,000,000 went towards capital project expenses and the remaining amount went towards cost of issuance. The bonds are being repaid by this fund with the final payment due February 1, 2037.

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<b>Fund Name</b>	TIF - West Washington	<b>Fund Number</b>	422
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	261,830	237,261	287,082	287,082	213,214		213,214	73,868	74%
Interest Earnings	41,430	8,861	4,881	6,681	6,174		6,174	507	92%
Other Income	18,500	300	-	-	-		-	-	-
<b>Total Revenue</b>	<b>321,760</b>	<b>246,422</b>	<b>291,963</b>	<b>293,763</b>	<b>219,388</b>		<b>219,388</b>	<b>74,375</b>	<b>75%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	55	-	50,000	19,825	23,994	43,819	6,181	88%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>55</b>	<b>-</b>	<b>50,000</b>	<b>19,825</b>	<b>23,994</b>	<b>43,819</b>	<b>6,181</b>	<b>88%</b>
<b>Capital</b>	<b>1,089,137</b>	<b>152,666</b>	<b>-</b>	<b>308,843</b>	<b>2,558</b>	<b>248,263</b>	<b>250,822</b>	<b>58,021</b>	<b>81%</b>
<b>Total Expenditures</b>	<b>1,089,137</b>	<b>152,721</b>	<b>-</b>	<b>358,843</b>	<b>22,383</b>	<b>272,257</b>	<b>294,641</b>	<b>64,202</b>	<b>82%</b>

<b>Net Surplus / (Deficit)</b>	(767,377)	93,701	291,963	(65,080)	197,005	(75,253)
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Beginning Cash Balance	1,797,082	1,031,822	1,127,293	1,127,293		<b>Cash Reserves Target</b>  No reserve requirement
Cash Adjustments	2,117	1,769	-	-		
<b>Ending Cash Balance</b>	<b>1,031,822</b>	<b>1,127,293</b>	<b>1,062,213</b>	<b>1,324,298</b>		
Cash Reserves Target	-	-	-	-		

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
In 2021, this fund will be used for final expenses for the City Cemetery project as well as improvements to the 100 Block of Elm Street. Starting in 2021 and continuing through 2025, this fund will be primarily utilized to provide upgrades and programming at the Martin Luther King Jr. Community Center. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.

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<b>Fund Name</b>	TIF - River East Development Area (NE Dev)					<b>Fund Number</b>	429			
<b>Fund Type</b>	Tax Increment Financing Funds									
<b>Control</b>	Redevelopment Commission Controlled Funds									
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>	<b>Budget</b>	<b>Percent of</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>Budget</b>	<b>Budget</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>			
<b>Revenue</b>										
Property Taxes	2,722,642	2,997,091	2,560,473	2,560,473	2,406,523		2,406,523	153,950	94%	
Interest Earnings	249,447	62,271	22,737	35,237	34,251		34,251	986	97%	
Other Income	7,725	-	-	-	74,327		74,327	(74,327)	-	
Interfund Transfers In	-	-	-	673,180	673,180		673,180	-	100%	
<b>Total Revenue</b>	<b>2,979,815</b>	<b>3,059,362</b>	<b>2,583,210</b>	<b>3,268,890</b>	<b>3,188,281</b>		<b>3,188,281</b>	<b>80,609</b>	<b>98%</b>	
<b>Expenditures by Type</b>										
<b>Services &amp; Charges</b>										
Professional Services	29,225	82,784	-	188,855	66,736	45,109	111,844	77,011	59%	
Insurance	25,256	-	-	744	523	-	523	221	70%	
Other Services & Charges	790	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>55,271</b>	<b>82,784</b>	<b>-</b>	<b>189,599</b>	<b>67,258</b>	<b>45,109</b>	<b>112,367</b>	<b>77,232</b>	<b>59%</b>	
<b>Capital</b>	<b>5,686,682</b>	<b>5,418,511</b>	<b>-</b>	<b>6,694,814</b>	<b>1,283,202</b>	<b>1,806,599</b>	<b>3,089,801</b>	<b>3,605,013</b>	<b>46%</b>	
<b>Total Expenditures</b>	<b>5,741,954</b>	<b>5,501,295</b>	<b>-</b>	<b>6,884,413</b>	<b>1,350,461</b>	<b>1,851,707</b>	<b>3,202,168</b>	<b>3,682,245</b>	<b>47%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(2,762,138)</b>	<b>(2,441,932)</b>	<b>2,583,210</b>	<b>(3,615,523)</b>	<b>1,837,820</b>		<b>(13,887)</b>			
Beginning Cash Balance	10,967,923	8,215,417		5,864,278						<b>Cash Reserves Target</b>
Cash Adjustments	9,633	90,793		-						
<b>Ending Cash Balance</b>	<b>8,215,417</b>	<b>5,864,278</b>		<b>2,248,755</b>	<b>7,632,390</b>					No reserve requirement
Cash Reserves Target	-	-		-						
<b>Fund Purpose:</b>	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.									
<b>Explanation of Revenue Sources:</b>	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.									
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	Various projects and development opportunities include: Completion of the City's commitment to the Wharf Phase II (Three Twenty Cascades) and East Bank Parking Analysis projects, Robert Henry Neighborhood improvements, Seitz Park improvements, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2021. Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.									

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<b>Fund Name</b>	TIF - Southside Development Area #1					<b>Fund Number</b>	430		
<b>Fund Type</b>	Tax Increment Financing Funds								
<b>Control</b>	Redevelopment Commission Controlled Funds								
	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	1,755,231	3,081,721	1,839,984	1,839,984	1,472,885		1,472,885	367,099	80%
Interest Earnings	249,564	89,378	49,667	68,667	65,445		65,445	3,222	95%
<b>Total Revenue</b>	<b>2,004,796</b>	<b>3,171,100</b>	<b>1,889,651</b>	<b>1,908,651</b>	<b>1,538,330</b>		<b>1,538,330</b>	<b>370,321</b>	<b>81%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	190,544	140,498	-	831,422	156,523	314,532	471,056	360,366	57%
<b>Total Services &amp; Charges</b>	<b>190,544</b>	<b>140,498</b>	<b>-</b>	<b>831,422</b>	<b>156,523</b>	<b>314,532</b>	<b>471,056</b>	<b>360,366</b>	<b>57%</b>
<b>Capital</b>	<b>1,642,471</b>	<b>76,527</b>	<b>-</b>	<b>5,812,095</b>	<b>663,631</b>	<b>1,425,591</b>	<b>2,089,222</b>	<b>3,722,873</b>	<b>36%</b>
<b>Total Expenditures</b>	<b>1,833,015</b>	<b>217,025</b>	<b>-</b>	<b>6,643,516</b>	<b>820,154</b>	<b>1,740,124</b>	<b>2,560,278</b>	<b>4,083,239</b>	<b>39%</b>
<b>Net Surplus / (Deficit)</b>	<b>171,781</b>	<b>2,954,075</b>	<b>1,889,651</b>	<b>(4,734,865)</b>	<b>718,176</b>		<b>(1,021,948)</b>		
Beginning Cash Balance	9,432,094	9,607,799		12,586,134		<b>Cash Reserves Target</b>			
Cash Adjustments	3,925	24,260		-					
<b>Ending Cash Balance</b>	<b>9,607,799</b>	<b>12,586,134</b>		<b>7,851,269</b>	<b>13,330,099</b>				
Cash Reserves Target	-	-		-		No reserve requirement			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Various projects and development opportunities include: South East Master Plan Implementation, Public Works projects, and various development opportunities which may be presented to the Redevelopment Commission in 2021.

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<b>Fund Name</b>	TIF - Douglas Road	<b>Fund Number</b>	435
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	-	-	369,525	369,525	91,369		91,369	278,156	25%
Interest Earnings	5,428	1,154	296	625	628		628	(3)	100%
<b>Total Revenue</b>	<b>5,428</b>	<b>1,154</b>	<b>369,821</b>	<b>370,150</b>	<b>91,997</b>		<b>91,997</b>	<b>278,153</b>	<b>25%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	21,575	96,143	-	90,283	14,800	1,308	16,108	74,175	18%
<b>Total Services &amp; Charges</b>	<b>21,575</b>	<b>96,143</b>	<b>-</b>	<b>90,283</b>	<b>14,800</b>	<b>1,308</b>	<b>16,108</b>	<b>74,175</b>	<b>18%</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,370</b>	<b>91,370</b>	<b>-</b>	<b>91,370</b>	<b>-</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>21,575</b>	<b>96,143</b>	<b>-</b>	<b>181,653</b>	<b>106,170</b>	<b>1,308</b>	<b>107,478</b>	<b>74,175</b>	<b>59%</b>

<b>Net Surplus / (Deficit)</b>	(16,147)	(94,989)	369,821	188,498	(14,173)		(15,481)
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Beginning Cash Balance	203,834	187,806		93,140		<b>Cash Reserves Target</b>
Cash Adjustments	119	322		-		
<b>Ending Cash Balance</b>	<b>187,806</b>	<b>93,140</b>		<b>281,637</b>	<b>78,966</b>	
Cash Reserves Target	-	-		-		

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

**Explanation of Revenue Sources:**  
Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment. This fund receives revenue from interest earned on the fund's cash balance.  
  
Prior to pay year 2021, the Redevelopment Commission did not collect the excess tax increment for use in projects. For pay year 2021 and after, the Redevelopment Commission has determined it will collect the increment.

**Explanation of Expenditures and Significant Changes/Variations:**  
This fund will help fund a portion of the Douglas Road utility relocation.



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<b>Fund Name</b>	TIF - River East Residential Area (NE Res)	<b>Fund Number</b>	436
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<b>Fund Type</b>	Tax Increment Financing Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Property Taxes	4,933,558	5,308,975	5,712,495	5,712,495	3,491,902		3,491,902	2,220,593	61%
Interest Earnings	54,332	15,060	82,945	82,945	17,493		17,493	65,452	21%
<b>Total Revenue</b>	<b>4,987,889</b>	<b>5,324,035</b>	<b>5,795,440</b>	<b>5,795,440</b>	<b>3,509,395</b>		<b>3,509,395</b>	<b>2,286,045</b>	<b>61%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	-	-	24,797	38,147	13,350	-	13,350	24,797	35%
Debt Service Principal	392,522	409,383	427,038	427,038	427,037	-	427,037	1	100%
Debt Service Interest & Fees	102,306	85,445	68,291	68,291	67,791	-	67,791	500	99%
<b>Total Services &amp; Charges</b>	<b>494,828</b>	<b>494,828</b>	<b>520,126</b>	<b>533,476</b>	<b>508,178</b>	<b>-</b>	<b>508,178</b>	<b>25,298</b>	<b>95%</b>

<b>Interfund Transfers Out</b>	3,769,003	3,864,125	4,180,375	5,063,555	5,058,659	-	5,058,659	4,896	100%
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<b>Total Expenditures</b>	4,263,831	4,358,953	4,700,501	5,597,031	5,566,837	-	5,566,837	30,194	99%
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<b>Net Surplus / (Deficit)</b>	724,058	965,082	1,094,939	198,409	(2,057,442)	-	(2,057,442)		
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Beginning Cash Balance	2,982,744	3,706,897		4,678,334					
Cash Adjustments	95	6,355		-					
<b>Ending Cash Balance</b>	<b>3,706,897</b>	<b>4,678,334</b>		<b>4,876,743</b>	<b>2,620,892</b>				
Cash Reserves Target	-	-		-	-				

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

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
At the end of 2017, Eddy Street Commons Phase II Bonds were issued to help fund the second phase of the mixed-use development area just south of the University of Notre Dame's campus. Capital expenditures related to the project are tracked in the Eddy Street Commons Capital Fund (#759). Transfers Out are interfund transfers to the Eddy Street Commons Debt Service Fund (#760) which makes the debt payments on this bond.  
  
This fund is repaying two interfund loans (debt schedules #84 & #85). Principal and interest payments are made to to the Major Moves Fund (#412). The loans will be paid off in 2024 and 2029.  
  
Professional Services will cover mandatory administrative costs related to TIF neutralization calculations.

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<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	28,483	9,075	40,000	40,000	5,348		5,348	34,652	13%
<b>Total Revenue</b>	<b>28,483</b>	<b>9,075</b>	<b>40,000</b>	<b>40,000</b>	<b>5,348</b>		<b>5,348</b>	<b>34,652</b>	<b>13%</b>

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
Interfund Transfers Out	23,962	13,309	40,000	40,000	5,348	-	5,348	34,652	13%
<b>Total Expenditures</b>	<b>23,962</b>	<b>13,309</b>	<b>40,000</b>	<b>40,000</b>	<b>5,348</b>	-	<b>5,348</b>	<b>34,652</b>	<b>13%</b>

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

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

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

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

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<b>Fund Name</b>	Airport 2003 Debt Reserve	<b>Fund Number</b>	315
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	28,483	9,075	40,000	40,000	5,348		5,348	34,652	13%
<b>Total Revenue</b>	<b>28,483</b>	<b>9,075</b>	<b>40,000</b>	<b>40,000</b>	<b>5,348</b>		<b>5,348</b>	<b>34,652</b>	<b>13%</b>

	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Expenditures by Type</b>									
Interfund Transfers Out	23,962	13,309	40,000	40,000	5,348	-	5,348	34,652	13%
<b>Total Expenditures</b>	<b>23,962</b>	<b>13,309</b>	<b>40,000</b>	<b>40,000</b>	<b>5,348</b>	-	<b>5,348</b>	<b>34,652</b>	<b>13%</b>

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

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

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

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

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<b>Fund Name</b>	2018 TIF Park Bond Debt Service	<b>Fund Number</b>	351
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	27,510	8,934	-	5,725	5,303		5,303	422	93%
<b>Total Revenue</b>	<b>27,510</b>	<b>8,934</b>	<b>-</b>	<b>5,725</b>	<b>5,303</b>		<b>5,303</b>	<b>422</b>	<b>93%</b>

<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-
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<b>Net Surplus / (Deficit)</b>	27,510	8,934	-	5,725	5,303		5,303
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Beginning Cash Balance	991,077	1,018,984		1,029,665					
Cash Adjustments	396	1,747		-					
<b>Ending Cash Balance</b>	<b>1,018,984</b>	<b>1,029,665</b>		<b>1,035,390</b>	<b>1,034,969</b>				
Cash Reserves Target	1,018,984	1,029,665		1,035,390					

<b>Cash Reserves Target</b>
100% debt service reserve per bond covenants

**Fund Purpose:**

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

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

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	2019 South Shore Double Tracking Debt Service	<b>Fund Number</b>	352
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	-	13	-	2	3		3	(1)	140%
Debt Proceeds	9,447,841	-	-	-	-		-	-	-
Interfund Transfers In	-	488,171	1,036,500	1,036,500	1,036,500		1,036,500	-	100%
<b>Total Revenue</b>	<b>9,447,841</b>	<b>488,184</b>	<b>1,036,500</b>	<b>1,036,502</b>	<b>1,036,503</b>		<b>1,036,503</b>	<b>(1)</b>	<b>100%</b>

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

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

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

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

**Explanation of Expenditures and Significant Changes/Variations:**  
At the time of issuance, \$9,125,000 went towards the capital project, and the remaining amount went towards cost of issuance.  
  
Lease rental payments are due on January 15 and July 15 and bond payments are due on February 1 and August 1. The final bond payment is due February 1, 2030.

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<b>Fund Name</b>	2020 TIF Library Bond Debt Service Reserve	<b>Fund Number</b>	353
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<b>Fund Type</b>	Debt Service Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	-	2	-	15	12		12	3	82%
Interfund Transfers In	-	326,938	-	-	-		-	-	-
<b>Total Revenue</b>	-	326,939	-	15	12		12	3	82%

<b>Expenditures by Type</b>	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
Interfund Transfers Out	-	-	-	-	11	-	11	(11)	-
<b>Total Expenditures</b>	-	-	-	-	11	-	11	(11)	-

<b>Net Surplus / (Deficit)</b>	-	326,939	-	15	1		1		
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Beginning Cash Balance	-	-	326,939	-	-		-	<b>Cash Reserves Target</b>	
Cash Adjustments	-	-	-	-	-		-		
<b>Ending Cash Balance</b>	-	326,939	326,954	326,940	326,940		-		
Cash Reserves Target	-	326,939	326,954	326,954	-		-	100% debt service reserve per bond covenants	

**Fund Purpose:**

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

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

**Explanation of Revenue Sources:**

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

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

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

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<b>Fund Name</b>	<b>Redevelopment General</b>					<b>Fund Number</b>	<b>433</b>		
<b>Fund Type</b>	<b>Capital Funds</b>								
<b>Control</b>	<b>Redevelopment Commission Controlled Funds</b>								
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>Total</b>		
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Year-to-Date</b>	<b>Current</b>	<b>Year-to-Date</b>	<b>Budget</b>	<b>Percent of</b>
			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>&amp; Encumb.</b>	<b>Balance</b>	<b>Budget</b>
<b>Revenue</b>									
Local Income Taxes	84,095	24,117	8,007	3,543	3,268		3,268	275	92%
Interest Earnings	24,815	11,827	26,301	26,301	10,595		10,595	15,706	40%
Donations	1,177,112	1,449,512	1,000,000	1,000,000	1,411,877		1,411,877	(411,877)	141%
Other Income	-	-	-	-	1,000		1,000	(1,000)	-
Interfund Transfers In	-	150,000	150,000	150,000	-		-	150,000	0%
<b>Total Revenue</b>	<b>1,286,022</b>	<b>1,635,456</b>	<b>1,184,308</b>	<b>1,179,844</b>	<b>1,426,741</b>		<b>1,426,741</b>	<b>(246,896)</b>	<b>121%</b>
<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	5,211	1,657	4,500	4,500	91	-	91	4,409	2%
Grants & Subsidies	416,989	666,323	-	1,108,797	526,122	279,786	805,908	302,888	73%
<b>Total Services &amp; Charges</b>	<b>422,200</b>	<b>667,979</b>	<b>4,500</b>	<b>1,113,297</b>	<b>526,213</b>	<b>279,786</b>	<b>805,999</b>	<b>307,297</b>	<b>72%</b>
<b>Capital</b>	<b>-</b>	<b>2,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>147,786</b>	<b>-</b>	<b>147,786</b>	<b>(147,786)</b>	<b>-</b>
<b>Total Expenditures</b>	<b>422,200</b>	<b>670,193</b>	<b>4,500</b>	<b>1,113,297</b>	<b>673,999</b>	<b>279,786</b>	<b>953,785</b>	<b>159,511</b>	<b>86%</b>
<b>Net Surplus / (Deficit)</b>	<b>863,822</b>	<b>965,263</b>	<b>1,179,808</b>	<b>66,547</b>	<b>752,742</b>		<b>472,955</b>		
Beginning Cash Balance	614,296	1,476,915		2,444,710					
Cash Adjustments	(1,204)	2,532		-					
<b>Ending Cash Balance</b>	<b>1,476,915</b>	<b>2,444,710</b>		<b>2,511,257</b>	<b>3,239,118</b>				
Cash Reserves Target	105,550	167,548		278,324					
							<b>Cash Reserves Target</b>		
							25% of Annual expenditures		

**Fund Purpose:**

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

There are five voting members of the South Bend Redevelopment Commission. Three are appointed by the Mayor; two are appointed by the South Bend Common Council. Starting in 2021, one of the Mayoral appointees is required to be a South Bend Community School Corporation Board of Trustees voting member. Prior to 2021, there was one additional member from the South Bend Community School Corporation Board of School Trustees, appointed by the Mayor as a non-voting adviser to the Commission.

**Explanation of Revenue Sources:**

Starting in 2019, this fund receives the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State. This fund also receives revenue from interest earned on the fund's cash balance.

Starting in 2018, the City of South Bend will receive donations from the Pokagon Band of the Potawatomi, a Native American tribe, as "payment in lieu of taxes" for the Four Winds Casino built on tribal land adjacent to the City. This is to be split between the General Fund (#101) and the Redevelopment General Fund (#433).

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

Prior to 2019, this fund's sole expenditure was for general legal fees for the Redevelopment Commission. Starting in 2019, this fund will also be used for economic empowerment activities determined by the Redevelopment Commission and the Department of Community Investment.

As outlined in the agreement with the Pokagon Band, the donations will fund initiatives broadly aimed at contributing to the improvement of educational opportunities in the City and to address poverty and unemployment in the City. In 2021, projects will be aimed at addressing: Non-traditional financial capital and education, responsive neighborhood based amenities, westside greenhouse food security, and supporting the creation and growth of small businesses.

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<b>Fund Name</b>	Certified Technology Park	<b>Fund Number</b>	439
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<b>Fund Type</b>	Capital Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	11,146	96	139	139	57		57	82	41%
<b>Total Revenue</b>	<b>11,146</b>	<b>96</b>	<b>139</b>	<b>139</b>	<b>57</b>		<b>57</b>	<b>82</b>	<b>41%</b>

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

<b>Net Surplus / (Deficit)</b>	(613,048)	96	139	139	57		57
Beginning Cash Balance	622,685	10,965		11,080			<b>Cash Reserves Target</b>
Cash Adjustments	1,328	19		-			No reserve requirement
<b>Ending Cash Balance</b>	<b>10,965</b>	<b>11,080</b>		<b>11,219</b>	<b>11,137</b>		
Cash Reserves Target	-	-		-			

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

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

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



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<b>Fund Name</b>	2018 TIF Park Bond Capital	<b>Fund Number</b>	452
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<b>Fund Type</b>	Capital Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	202,657	28,865	-	13,875	13,182		13,182	693	95%
<b>Total Revenue</b>	<b>202,657</b>	<b>28,865</b>	<b>-</b>	<b>13,875</b>	<b>13,182</b>		<b>13,182</b>	<b>693</b>	<b>95%</b>

<b>Expenditures by Type</b>									
<b>Services &amp; Charges</b>									
Professional Services	640,860	86,969	-	30,889	-	13,351	13,351	17,538	43%
<b>Total Services &amp; Charges</b>	<b>640,860</b>	<b>86,969</b>	<b>-</b>	<b>30,889</b>	<b>-</b>	<b>13,351</b>	<b>13,351</b>	<b>17,538</b>	<b>43%</b>
<b>Capital</b>	<b>5,895,577</b>	<b>1,427,387</b>	<b>-</b>	<b>2,547,118</b>	<b>138,268</b>	<b>2,246,180</b>	<b>2,384,448</b>	<b>162,670</b>	<b>94%</b>
<b>Total Expenditures</b>	<b>6,536,438</b>	<b>1,514,357</b>	<b>-</b>	<b>2,578,007</b>	<b>138,268</b>	<b>2,259,531</b>	<b>2,397,799</b>	<b>180,208</b>	<b>93%</b>

<b>Net Surplus / (Deficit)</b>	<b>(6,333,781)</b>	<b>(1,485,491)</b>	<b>-</b>	<b>(2,564,132)</b>	<b>(125,087)</b>	<b>(2,384,617)</b>
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Beginning Cash Balance	10,403,960	4,085,672		2,614,468		<b>Cash Reserves Target</b> No reserve requirement - Bond capital fund - spend down to zero
Cash Adjustments	15,493	14,287		-		
<b>Ending Cash Balance</b>	<b>4,085,672</b>	<b>2,614,468</b>		<b>50,336</b>	<b>2,482,099</b>	
Cash Reserves Target	-	-		-	-	

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

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

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

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<b>Fund Name</b>	Airport Urban Enterprise Zone	<b>Fund Number</b>	454
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<b>Fund Type</b>	Capital Funds
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<b>Control</b>	Redevelopment Commission Controlled Funds
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	2019 Actual	2020 Actual	2021 Original Budget	2021 Amended Budget	2021 Year-to-Date Actual	2021 Current Encumbrances	Total Year-to-Date & Encumb.	Budget Balance	Percent of Budget
<b>Revenue</b>									
Interest Earnings	10,900	3,540	4,209	4,209	2,101		2,101	2,108	50%
<b>Total Revenue</b>	<b>10,900</b>	<b>3,540</b>	<b>4,209</b>	<b>4,209</b>	<b>2,101</b>		<b>2,101</b>	<b>2,108</b>	<b>50%</b>

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

<b>Net Surplus / (Deficit)</b>	10,900	3,540	4,209	4,209	2,101		2,101
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Beginning Cash Balance	392,693	403,750		407,982			<b>Cash Reserves Target</b>
Cash Adjustments	157	692	-	-	-	-	
<b>Ending Cash Balance</b>	<b>403,750</b>	<b>407,982</b>	<b>-</b>	<b>412,191</b>	<b>410,084</b>	<b>-</b>	No reserve requirement
Cash Reserves Target	-	-	-	-	-	-	

**Fund Purpose:**  
This fund was established in 2009 to receive property tax proceeds derived from parcels located in the Airport Economic Development Area that are also located in the Urban Enterprise Zone, as provided and permitted by Indiana law (IC 36-7-14-39(g)). All sums of money collected are to be used for programs in job training, job enrichment, and basic skill development that are designed to benefit residents and employers in the Urban Enterprise Zone and for other purposes permitted within IC 36-7-14-39 and other applicable Tax Increment Finance State law.

**Explanation of Revenue Sources:**  
In the past, a majority of this fund's revenue came from personal property taxes paid by AJ Wright. This fund has not received property tax revenue since 2013. Currently, this fund only receives revenue from interest earned on the fund's cash balance.

**Explanation of Expenditures and Significant Changes/Variations:**  
This fund has been used in the past to pay for job training programs. Staff continue to work on developing eligible, viable program.