

# 2019 Adopted Budget

## city of **South Bend** Indiana

Pete Buttigieg, Mayor  
Daniel Parker, City Controller  
Benjamin Dougherty, Deputy City Controller  
Amy Shirk, Senior Budget Analyst



Report prepared by City of South Bend Department of Administration and Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**City of South Bend  
Indiana**

For the Fiscal Year Beginning

**January 1, 2018**

*Christopher P. Morrill*

Executive Director



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CITY OF SOUTH BEND PETE BUTTIGIEG, MAYOR

## DEPARTMENT OF ADMINISTRATION AND FINANCE

The Honorable Pete Buttigieg, Mayor of the City of South Bend  
Members of the City of South Bend Common Council  
Residents of the City of South Bend

RE: 2019 Adopted Budget

Enclosed please find the adopted budget for the **City of South Bend, Indiana** (the "City") for the year beginning **January 1, 2019**.

The 2019 budget presents a clear blueprint for the future of the City. It enables the City to serve the interests of residents and visitors with essential services such as police protection and sewer management. It enhances quality of life through investments in public spaces, vibrant cultural opportunities, and economic and neighborhood development. Through this budget, the City is investing in quality of place, through initiatives like the curb and sidewalk program, the Light Up South Bend neighborhood lighting project, and the parks expansion to neighborhoods without easy access to green spaces. This budget also contains extensive support for health and human services, including funding for lead abatement and permanent supportive housing for the homeless.

While the 2019 budget makes significant investments in these and other priorities, it also presents a path toward increased fiscal responsibility. As a steward entrusted with the public's resources, the City is committed to maintaining responsible and transparent financial management practices. To this end, the City's General Fund budget is balanced for 2019, and the City maintains a strong position in terms of liquidity. In addition, the 2019 budget reinforces the City's deep commitment to maintaining a manageable debt load.

The process by which the 2019 budget was adopted prioritized transparency and communication. The City's budgeting process allows for significant input from the Common Council, residents and other interested stakeholders at multiple times during the year. On May 22<sup>nd</sup>, 2018, members of the City's leadership team held a public forum on the budget. This forum occurred prior to the formal beginning of the budget process, a deliberate step designed to hear residents' concerns and requests and align those concerns with the City's priorities throughout the budget process. The formal budget kickoff meeting occurred on May 30<sup>th</sup>, 2018 with final adoption of the budget by the Common Council and Mayor on October 8<sup>th</sup>, 2018. The City budget must be adopted by November 1<sup>st</sup> as per Indiana State law.

The preparation of the 2019 budget was made possible by the dedicated service of city staff members. Each departmental fiscal officer and member of Administration and Finance has our sincere appreciation for the contributions made towards the preparation of this report.

In closing, without the leadership and support of Mayor Pete Buttigieg, City Department Heads, and members of the City of South Bend Common Council, preparation of this budget would not have been possible.

Sincerely,

Daniel T. Parker  
City Controller

Benjamin J. Dougherty  
Deputy City Controller

Amy Shirk  
Sr. Budget Analyst



# **INTRODUCTION & OVERVIEW**

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# Background

The City of South Bend is the county seat of St. Joseph County, Indiana, and is the fourth largest city in the state. The City of South Bend’s 2010 U.S. Bureau of the Census population was 101,168. Accordingly, South Bend is classified as a “City of the Second Class” under Indiana statutes (cities with a population of 35,000 to 250,000).

Despite a prolonged period of population decline from 1970 to 2010, population estimates show that the City is experiencing a resurgence, experiencing five straight years of population growth.

The City of South Bend operates with a mayor as chief executive and a nine-member City Common Council composed of six members elected from districts and three members elected at-large.

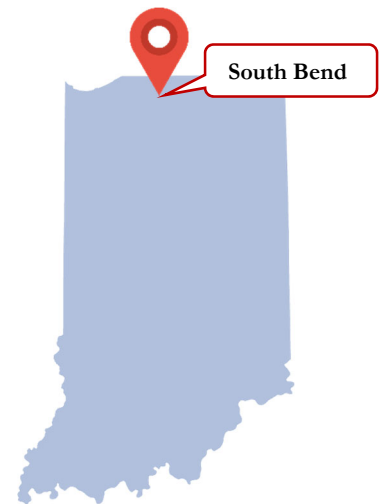
<b>South Bend Quick Facts</b>	
Year of Incorporation .....	1865
Mayor .....	Pete Buttigieg
Number of Council Members.....	9
Population (2010 Census).....	101,168
Budgeted Full-Time City Employees.....	1,143
2019 Budgeted City Revenues.....	\$336,066,903
2019 Budgeted City Expenditures...	\$368,227,709
Bond Rating (Standard & Poors).....	AA

The City provides a full range of traditional general governmental services to its residents. These services include police and fire protection; sanitation services; the construction and maintenance of highways, streets, and infrastructure; recreational activities and cultural events. In addition to general governmental activities, the City exercises oversight over the South Bend Water Works, the South Bend Wastewater Treatment Facility, the Century Center Convention Center, the Morris Performing Arts Center, the Studebaker National Museum, the City of South Bend Redevelopment Commission and Authority, and several downtown parking facilities.

## Location

St. Joseph County lies within the heartland of the manufacturing belt and metropolitan regions of the Upper Midwest and Canada. The City of South Bend is located in the north central part of Indiana, ten miles south of the Michigan state line, and is the economic and cultural anchor of the “Michiana” region. The region is a vibrant and diverse area with a strong economy based on a mix of health care, agricultural, service, manufacturing, education, and other commercial and tourism industries. This diverse economic mix creates varied employment opportunities for the area’s residents while providing insulation via diversification from future economic downturns.

The city is approximately 90 miles east of Chicago and 140 miles north of Indianapolis. Accessibility to transportation, including Interstate 80/90, an international airport (which is the second busiest in the State of Indiana) and the South Shore Line has supported economic growth within the community.



## Economic Conditions & Outlook

St. Joseph County, with its 2010 U.S. Bureau of the Census population of 266,931, boasts a strong history of manufacturing which continues today. The service industry and retail trade have also flourished, creating a balance that serves the community well.

The estimated labor force in St. Joseph County is 133,864 workers (2017, STATS Indiana, using data from the Indiana Department of Workforce Development). The workers are typical of the Midwest: well-trained with a strong work ethic.



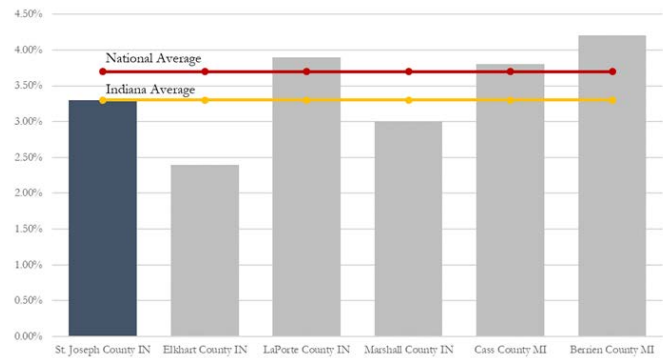
**Education**<sup>1</sup>

Approximately 87.9% of the area’s adult population are high school graduates or higher (as compared to the national average of approximately 75%) with an estimated 28.2% with a bachelor’s degree or higher. There are ten colleges, universities and technical schools within South Bend and the surrounding area:

- University of Notre Dame
- Indiana University South Bend
- Bethel College
- Saint Mary’s College
- Purdue University College of Technology at South Bend
- Holy Cross College
- Trine University South Bend
- American National University
- Indiana Technical Institute
- Ivy Tech Community College

**Unemployment**

As of November 2018, St. Joseph County is experiencing an unemployment rate of 3.3%, which is the same as the State of Indiana unemployment rate but slightly lower than the national unemployment rate of 3.7%. The unemployment rate in St. Joseph County is somewhat similar to that of its surrounding counties—Elkhart (2.4%), LaPorte (3.9%), and Marshall (3.0%) in Indiana and Cass (3.8%) and Berrien (4.2%) in Michigan.

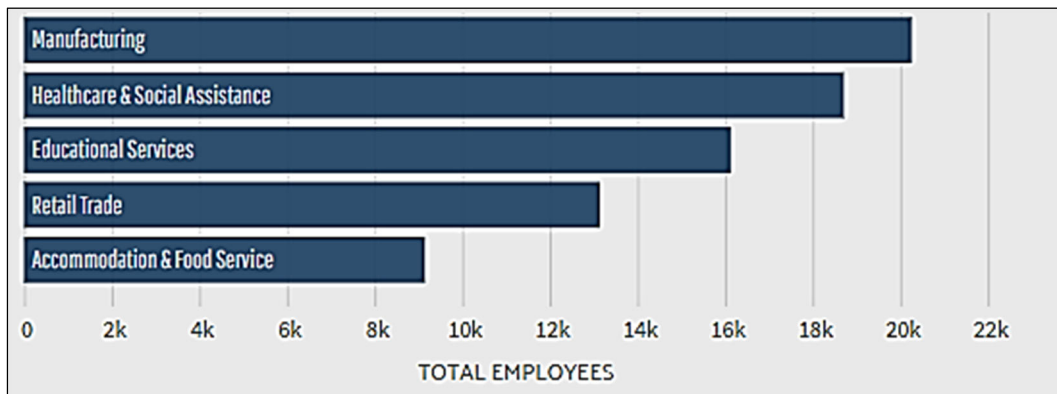


**Income**

The median household income in St. Joseph County in 2017 was \$48,358, compared to a national median of \$59,039. However, the cost of living continues to be one of the greatest advantages of living in this community. Housing costs in South Bend are well below the national and regional averages. Per a report compiled by the National Association of Realtors in the third quarter of 2017, the median sales price for a single-family home in the South Bend-Mishawaka Statistical Area was \$132,900, compared to a median sales price of \$255,600 in Chicago and \$173,700 in Indianapolis. The national median sales price is \$254,000.

**Largest Employers**

According to the US Census Bureau, most employees in St. Joseph County were employed in the manufacturing, healthcare, and educational services sectors:



According to the South Bend Region Economic Development Report (December 2015), the region’s largest employers were:

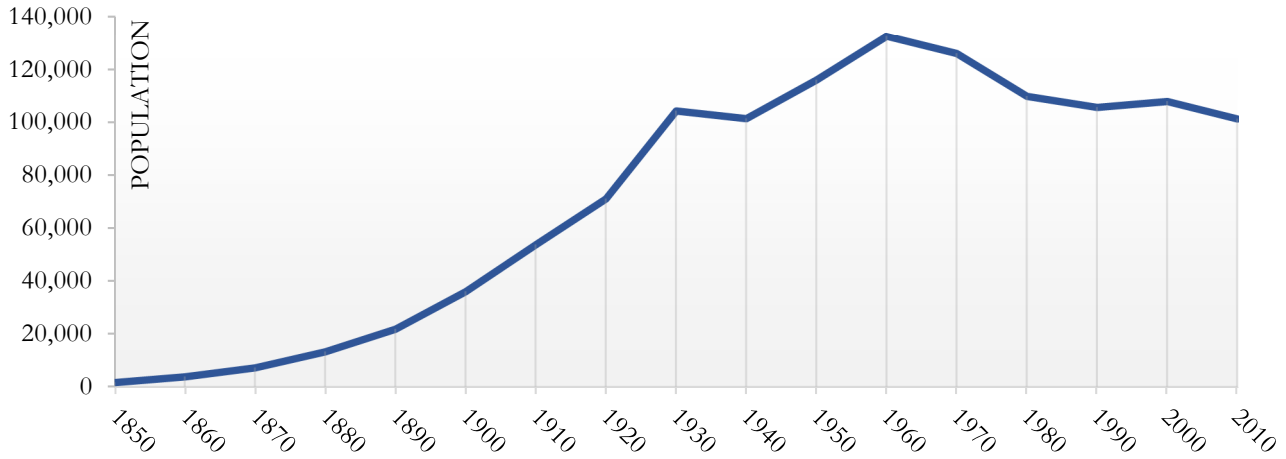
- University of Notre Dame (5,802)
- Beacon Health Systems (4,683)
- South Bend Community School Corp (3,615)
- St. Joseph Health System (2,626)
- Indiana University - South Bend (1,277)
- City of South Bend (1,139)
- St. Joseph County (1,068)
- AM General (800)
- Honeywell Aerospace (700)
- Press Ganey (694)

<sup>1</sup> US Census Bureau <https://www.census.gov/quickfacts/fact/table/US.in.stjosephcountyindiana/AGE295217>

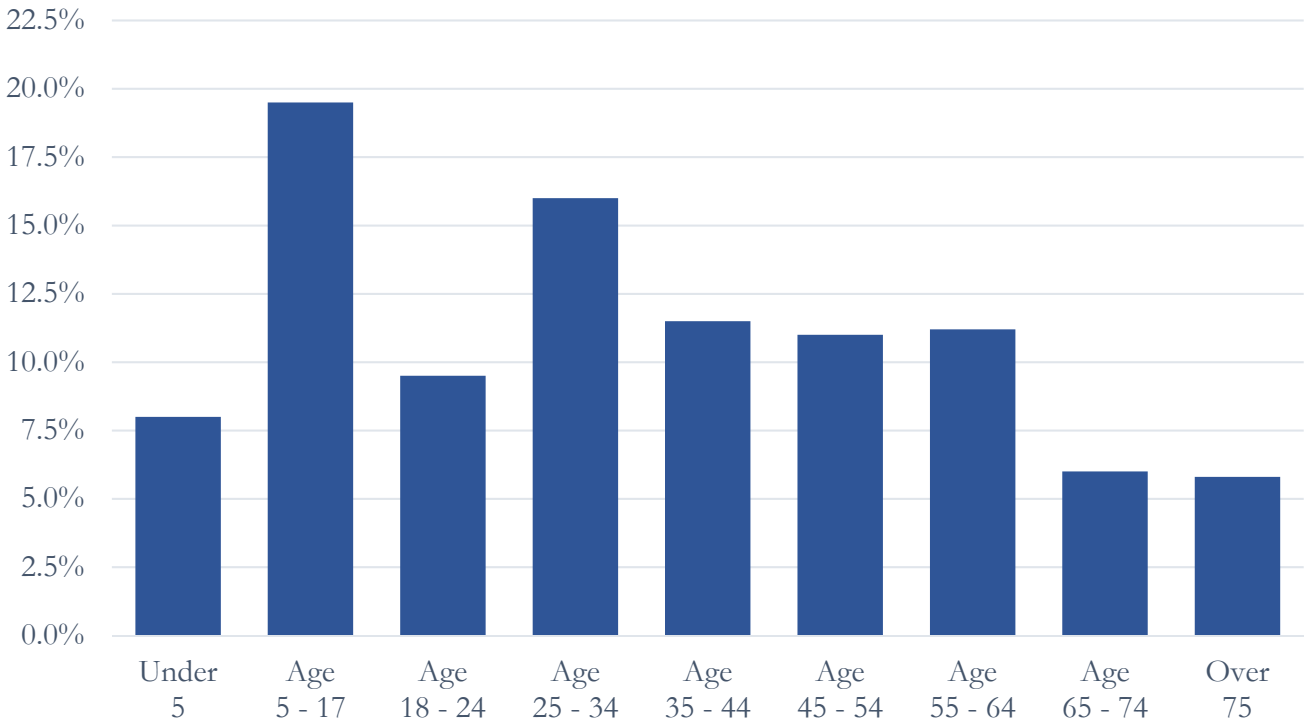


**Population<sup>2</sup>**

Prior to 2010, South Bend experienced decades of population loss, primarily stemming from the collapse of the local manufacturing industry and particularly the closing of the local Studebaker plant in 1963. However, despite being named one of America’s “dying cities” by Newsweek in 2011, South Bend has experienced a renaissance of economic opportunity and cultural growth over the past 5 years. Investments in the City made by high-tech firms and other private businesses have led to a positive population growth in each of the past five years.



In addition, the population of South Bend is attracting younger members of the workforce. In 2016, the median age of all people in South Bend was 33.2, down from 33.7 in 2015. Many of these younger residents came to South Bend from outside the area:



<sup>2</sup> US Census Bureau <https://www.census.gov/quickfacts/fact/table/US,in,stjosephcountyindiana/AGE295217>

# 2019 Strategic Priorities

The formulation of an annual budget is, at its core, a **strategic** exercise. Although the budget is vital in ensuring good fiscal management through expenditure control and planning (functions which will be discussed in greater detail in “The Budget Process” section), one of the most important functions of the budget is to ensure resource allocation is inextricably linked to the City’s strategic priorities.

To understand the City’s strategic framework and strategic priorities is, therefore, vital to understanding the allocations of resources presented in the 2019 Adopted Budget.

## Mission

South Bend’s strategic priorities are inextricably linked to the single, overarching mission that has defined the administration of Mayor Buttigieg – **We deliver services that empower everyone to thrive.**

In support of this mission, the Mayor has established three main pillars of administration policy:

- 1) **Make the basics easy:** Provide residents high quality services at the greatest value to the taxpayer, maintaining widespread confidence that the fundamentals are managed well.
- 2) **Deliver good government:** Put residents first always, leading by example, gathering input, and transparently communicating our intentions, decisions, and actions.
- 3) **Invest in people and places:** Support residents with design, policy, and programming for a strong and inclusive economy, vibrant culture, and great public spaces.

## Strategic Priorities

To support the 3 pillars described above, the administration has articulated **seven** strategic priorities:

# We Deliver Services that Empower Everyone to Thrive

### MAKE THE BASICS EASY



Safe Community for Everyone



Robust & Well-Planned Infrastructure

### DELIVER GOOD GOVERNMENT



Well-Governed & Administered City

### INVEST IN PEOPLE & PLACES



Strong, Inclusive Economy



Thriving Public Spaces & Culture



Vibrant, Welcoming Neighborhoods



Empower All Residents with Education, Mobility & Technology



## MAKE THE BASICS EASY



### **Safe Community for Everyone**

Public Safety is the foundation of all the City's efforts to build South Bend. Through the targeted and creative use of available resources, the City is working to provide quality police, fire and emergency medical services for the community. The dedicated officers, firefighters, and paramedics of the City of South Bend work tirelessly to accomplish the primary mission of any government: ensuring that residents and visitors can take safety for granted.

Many things that affect safety extend beyond the reach of police and fire departments. For example, the City is collaborating with the County Health Department and community partners to confront the threat to public health from lead paint present in some older homes (particularly in low-income neighborhoods). In addition, the City is working to address the issue of homelessness through direct outreach, short-term temporary assistance, and permanent supportive housing initiatives.

#### ***Safe Community for Everyone - Desired Outcomes:***

- Ensure access to a safe, reliable and well-maintained utility system that delivers clean drinking water and effectively manages sewage treatment
- Foster a feeling of personal safety and security by providing well-lit streets and public areas and developing an informed, engaged, and empowered community that shares in the responsibility for its own well-being
- Maintain a visible, approachable public safety presence that proactively addresses community concerns and focuses on prevention, intervention, and safety education activities
- Offer protection from violence and harm, enforce the law, promptly respond to calls for service, and remain adequately prepared for all emergency situations
- Promote and sustain a thriving, healthy, and sufficiently regulated community with revitalized neighborhoods and commercial areas that are attractive, well-kept, and free from blight
- Provide for a safe, reliable transportation network that is well-maintained, clearly marked, and enhances traffic flow and mobility
- Provide for the health, education, and socio-economic well-being of the community through job creation, diverse housing options, and access to basic, day-to-day services



### **Robust & Well-Planned Infrastructure**

As with any city, the upkeep of South Bend's infrastructure is essential to the functioning of all other priorities. From routine street maintenance and snow removal to multi-million dollar projects designed to revolutionize traffic flow or sewage management, few areas touch residents' day-to-day lives more completely than effective infrastructure management.

To that end, a significant number of city projects are focused on infrastructure. In 2019, South Bend will invest in miles of curbs and sidewalks and continue its commitment to revitalizing an aging sewer. In addition, the "Light Up South Bend" initiative has been expanded to ensure that all residents have access to reliable streetlights to improve safety and visibility.



***Robust & Well-Planned Infrastructure - Desired Outcomes:***

- Continuously and proactively maintain, repair, improve and invest in South Bend's transportation infrastructure (roads, streets and sidewalks)
- Design, construct and maintain a connected, accessible and safe network of indoor and outdoor walkways, bike paths and trail systems
- Plan and develop a safe, reliable and well-maintained water and wastewater utility infrastructure
- Provide access to Wi-Fi and technology infrastructure that connects all segments of the community with information and resources
- Responsively manage and efficiently operate a transportation network that offers safe travel, eases congestion, improves traffic flow, maneuverability, and accessibility
- Strategically and collaboratively plan, design and build a transportation and utility system that enhances sustainability, supports growth and meets the long-term needs of the community

## **DELIVER GOOD GOVERNMENT**



### **Well-Governed & Administered City**

In line with a commitment to good governance and making basic services easy, the City administration is pursuing a range of internal governance improvements that will increase overall efficiency and effectiveness; unlock advantage of economies of scale in maintenance, procurement and purchasing; and improve the strategic management of City departments and initiatives.

The City strives to respond to issues & concerns raised by residents in a timely manner and with excellent service. South Bend is committed to practicing good stewardship of public resources through sound, responsible fiscal management practices.

In addition, the City has prioritized transparency and inclusion. Mayor Buttigieg issued an Executive Order in 2016 establishing an official city-wide diversity and inclusion initiative to promote equal opportunity in the city's workforce and operations. In accordance with the Diversity and Inclusion strategic plan, the City prioritizes the inclusive procurement program and small business development especially for minority and women-owned businesses. The City also tracks the progress of inclusive and fair workforce recruitment, hiring, retention, development, and pay equity.

***Well-Governed & Administered City - Desired Outcomes:***

- Be a great employer with great employees
- Provide enduring financial strength
- Provide excellent services and efficient processes
- Model our values (Excellence, Accountability, Innovation, Inclusion and Empowerment)
- Provide robust physical and technological capital assets to residents and employees
- Maintain reliable compliance with regulations and well-managed risk
- Maintain effective, responsive leadership and communication



## INVEST IN PEOPLE & PLACES



### **Strong, Inclusive Economy**

Local government plays a key role in economic development. By providing adequate infrastructure and offering targeted assistance, the City can stimulate private investment, creating and expanding business opportunities and jobs.

The City's policies encourage new start-up businesses, strengthen existing business, attract new jobs, increase assessed value and emphasize direct investment in hard-to-develop areas. The City has taken numerous publicly-owned lots and buildings and put them back into private ownership. As a result, the City has helped existing businesses to expand and relocate while creating new jobs and newly improved places of employment. The City has also empowered local developers and entrepreneurs to see downtown South Bend as a great place to create new residential spaces that bring more people to the heart of our community.

In addition to attracting private investment, the City has focused on strengthening the capacity of local workers and small businesses to become part of South Bend's economic success. Through the Pathways workforce development program, the City partners with WorkOne to provide specialized job training and placement assistance to local workers. The City strategically deploys property resources to maintain a diverse and popular downtown dining and retail sector.

#### ***Strong, Inclusive Economy – Desired Outcomes***

- Encourage and support the attraction, retention and expansion of a well-balanced mix of thriving business and industry that contributes to the economic sustainability of the community
- Foster and sustain an attractive, safe and inviting place to live and work that offers quality housing options and promotes community diversity and inclusion
- Partner with the community to provide high quality employment opportunities by ensuring ready access to a skilled, educated and diverse workforce
- Promote local business development and growth through appropriate incentives, collaborative partnerships, resource support and efficient, business-friendly processes
- Provide sufficient and well-planned transportation and utility infrastructure that enables business efficiency and investment and supports the growth of the community
- Support and encourage a diverse balance of dining, shopping, entertainment and cultural events that meet the needs of residents and visitors alike



### **Thriving Public Spaces & Culture**

Investing in "Quality of Place" is one of the most important functions of any local government. South Bend is deeply committed to providing residents and visitors with cultural enrichment opportunities and well-maintained public green spaces to enhance their lives.

The City is currently in the midst of the My SB Parks & Trails initiative, the largest package of parks improvements in the City's history. The initiative will revamp community centers, expand park access to isolated areas, and enhance existing green spaces. The investment delivers on the belief that all residents deserve access to high-quality parks.



Special attractions within the South Bend area include:

- the Olympic-class East Race Waterway (which was the first artificial whitewater course built in North America) and the East Bank area
- the Morris Performing Arts Center, which provides for the Broadway Theater League, the South Bend Symphony Orchestra with the Chamber and Pops Orchestras, and the Southold Dance Theater
- the award-winning South Bend Civic Theater
- the Studebaker National Museum
- the South Bend Museum of Art
- the Snite Museum of Art at Notre Dame
- the Northern Indiana Center for History
- the Potawatomi Zoo
- the Morris Conservatory/Muessel-Ellison Tropical Gardens
- The Four Winds Field Baseball Stadium (a 5,600-seat facility which opened in 1987 and is rated among the best in minor league baseball. The stadium is home to the South Bend Cubs, a minor league team affiliated with the Chicago Cubs)

***Thriving Public Spaces & Culture - Desired Outcomes:***

- Advance cultural enrichment by supporting the visual, performing, graphic and literary arts and promoting multi-cultural events
- Develop and maintain a fully integrated walking and biking trail network that connects the community and promotes a healthy lifestyle
- Preserve and enhance South Bend's parks, trails, green spaces and public spaces, ensuring they are safe, accessible, attractive, engaging and well-maintained
- Promote and support a variety of affordable, accessible and safe community events, entertainment opportunities, and shopping and dining venues that attract and welcome residents and visitors alike
- Provide a diverse mix of affordable, secure and convenient recreational and leisure-time venues and programs that meet the interests and needs of a multi-generational community
- Sustain and invest in a visually appealing, clean, healthy and well-kept community



**Vibrant, Welcoming Neighborhoods**

Safe, robust and attractive neighborhoods are a cornerstone of inclusive economic development. The City will make investments to fund or leverage state and federal funding for housing assistance, development and home ownership programs, neighborhood public works and parks, neighborhood development for social services and organizations, and public safety initiatives. Committing these resources will help us maintain, improve, and support strong neighborhood development.

South Bend is working with partners such as the Housing Authority, Neighborhood Resource Connection, and the South Bend Community School Corporation to create new strategies for enhancing neighborhoods. Reinforcing our neighborhoods creates opportunities for our residents across the socioeconomic strata to own and enjoy safe, affordable homes in the community they love.

***Vibrant, Welcoming Neighborhoods - Desired Outcomes:***

- Attract and retain homeowners by providing well-planned, attractive, diverse and livable neighborhoods, offering a variety of housing options and promoting neighborhood identity and pride
- Develop, preserve, regulate and revitalize residential neighborhoods that are secure, well-lit, well-kept and accessible for daily necessities





- Develop well-maintained, clean, and safe neighborhood parks, trails, and open spaces that are conveniently located and offer a place for residents and families to connect
- Offer proactive solid waste management, convenient trash collection and efficient yard debris removal that preserves the health and appearance of the community
- Promote, incentivize, and invest in redevelopment, renovation and repurposing that emphasizes blight reduction and elimination, infill development, and abandoned property revitalization
- Provide for clean, well-maintained streets and sidewalks and offer safe mobility for motorists, pedestrians and cyclists alike



## **Empower All Residents with Education, Mobility and Technology**

To keep pace with the ever-changing economic landscape, South Bend must be willing and able to change the types of services it provides residents, as well as the way it provides those services. To this end, South Bend has prioritized connectivity and access to a convenient, reliable transit service.

From a connectivity perspective, South Bend is the location of one of the most valuable connectivity resources in the country – the Metronet Zing communication network. Businesses (and residents) in our area benefit from the fiber optic “ring” which reduces obstacles for new business investment, such as limited bandwidth or high prices for digital services. Indeed, several technology companies have chosen to invest in South Bend for exactly this reason.

South Bend also remains committed to improving public transportation. Through partnering with local transportation operators (such as TRANSPO) and working to design a more pedestrian and bike-friendly public space, South Bend is revitalizing the way residents move around the City. In addition, the City has partnered with several local businesses to develop a program designed to alleviate transportation problems and reduce turnover by using ride-share services. In October 2018, this program was named as one of nine winners of a \$1 million grant in the Bloomberg Mayor’s Challenge.

### ***Empower All Residents with Education, Mobility and Technology - Desired Outcomes:***

- Develop and utilize current technology to better inform, educate, engage, and serve the community
- Enhance connectivity and provide ready access for all to information and resources by ensuring Wi-Fi and internet access throughout the community
- Ensure access to technical training, mentoring programs, professional development, educational resources, and life-long learning opportunities for all ages
- Offer convenient mobility and transit choices that are accessible to all, enhance community livability, and ensure safe travel to any destination for motorists, pedestrians, and cyclists
- Partner and collaborate with the schools to provide high quality educational opportunities and programming for its young people



# The Budget Process: Translating Strategic Priorities to an Adopted Budget

As noted in the previous section, the translation of the policy goals of the administration into investments that can be used to accomplish those policy goals is at the core of the budgeting process.

The outcome of this budget preparation process is a budget ordinance passed by the Common Council, in which the Council authorizes the level of funding for City operations. It is important to note that the line-item budget passed by the Council is the **maximum** authorization to incur liabilities. It is not a mandate to spend (i.e. City funds may spend *less* than the appropriated amount), but it does represent the legal limit of spending (i.e. City funds may NOT spend *more* than the appropriated amount). Spending within a single cost category (personnel, supplies, capital, etc.) in a single fund cannot exceed appropriations without Common Council approval.

To ensure that the City is able to accomplish its objectives, the annual budget for local governments like South Bend has **three** primary goals:

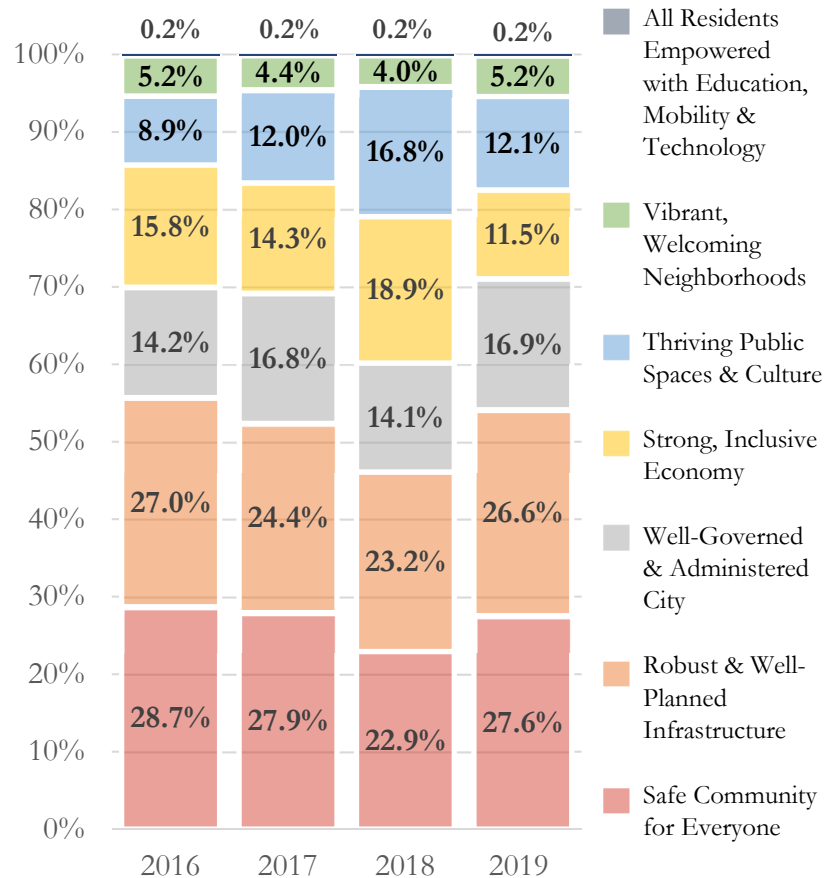
- 1) Allocate resources in a manner that enables the accomplishment of strategic goals.
- 2) Ensure short-term liquidity and good stewardship of financial resources through expenditure control
- 3) Promote **interperiod equity** through responsible fiscal management of debt and assets
  - “Interperiod equity” refers to the state in which current expenditures are not deferred to future taxpayers through excessive use of debt or other financing mechanisms. In other words, South Bend wishes to ensure that current-year revenues are sufficient to pay for current-year expenses.

To promote the achievement of these objectives, the City of South Bend prepares a budget that is **strategically-aligned, balanced**, and prepared on the **cash-basis**.

## Strategic Alignment

Every step of the budget process (including the input-gathering session with residents, the budget kickoff meeting, and all public presentations of the proposed budget) is focused on the seven strategic priorities described in the previous section. The focus of all budget-related discussions centers on what money is being spent **for** (the purpose, such as “maintaining a visible public safety presence”), as opposed to what money is being spent **on** (the object, such as “Police Salaries”).

Every line-item expenditure is related back to the accomplishment of one or more of those seven priorities, and each department establishes appropriate **outcomes** metrics that allow the government to relate increased appropriation of funds to the accomplishment of strategic goals. These outcomes metrics are presented in the “Departmental Summaries” section of this budget document. The expenditures in the 2019 adopted budget are similar to past allocations of resources among the various priorities.





## **Balanced Budget**

To promote good fiscal management and enable the achievement of objectives 2 and 3 listed above, South Bend is committed to the passage of a “balanced budget.” A balanced budget is necessary for proper financial management in the City of South Bend. The City defines a balanced budget as a budget in which estimated revenue and available cash balances are equal to or greater than estimated expenditures. After the budget is adopted, if increases in expenditures and/or decreases in revenue result in an imbalanced budget, then a budget amendment is required to bring the budget back in balance.

The four (4) major City funds—General Fund, Public Safety Local Income Tax (PS LOIT), County Option Income Tax (COIT), and Economic Development Income Tax (EDIT)—are balanced for 2019.

## **Basis of Budgeting: A Tool for Fiscal Management**

Similarly, in an effort to promote good fiscal management and enable the achievement of objectives 2 and 3 listed above, South Bend has elected to budget all funds on a cash basis. This is not the same basis as is used in the City’s audited financial statements. As prescribed by the Government Accounting Standards Board (GASB), the City’s audited financial statements are prepared on a modified accrual basis for governmental funds and a full accrual basis for proprietary funds.

The decision to budget on a cash basis was made primarily in view of the importance of the budget as a planning and control instrument in the City. The accounting system provides the basis for appropriate budgetary control. Unlike accounting, budgeting is not (at its core) a financial procedure; it is primarily a policy-planning process to ensure strategic alignment and good fiscal management. The goals of current expenditure control and interperiod equity are served well by the cash-basis system of budgeting, and therefore the City uses cash-basis budgeting.

Although the primary budgeting method is cash-basis, encumbrance accounting is employed in most funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as designates of fund balances and do not constitute expenditures or liabilities because the goods or services have not been received as of year-end; the encumbrances will rollover and be re-appropriated and honored during the subsequent year.

Despite the cash-basis budget, the need for more complete disclosure of the City’s underlying condition by the public and credit markets have led the City to release audited financial statements prepared on the modified accrual basis (for governmental funds) and the full accrual basis (for proprietary funds). The primary difference between accrual-basis accounting and cash-basis accounting is that accrual-basis accounting recognizes revenues and expenses when they are **earned** or **incurred**, as opposed to when they are received or paid in cash. The accrual and modified accrual accounting bases provide for a more holistic look at the overall economic position of the City and is thus used to prepare the audited financial statements in accordance with GASB standards.

## **The 2019 Budget Process:**

With the three objectives listed above in mind, and the need to prepare a budget that is **strategically-aligned, balanced,** and prepared on the **cash-basis**, the City of South Bend undertook the following process for the 2019 budget:

- The City’s annual budget process begins with a budget kickoff meeting which includes the Mayor, Department Heads, Fiscal Officers, Common Council and other City leaders.
- At the budget kickoff meeting, Administration priorities are discussed and the budget process is reviewed. Soon after the meeting, department heads and various staff members prepare a five-year capital improvement plan and a five-year operating budget.
- Based on input from Department Heads, the City Controller will submit a proposed budget to the Mayor in July.
- From August to October, the Mayor and City Controller present to the Common Council the recommended budget for the next year. The Common Council reviews the recommended budget, makes reductions at their discretion, holds several public hearings and ultimately adopts the City budget for the fiscal year prior to November 1 (per Indiana State Law).
- Once adopted, the budget is forwarded to the State of Indiana Department of Local Government Finance (DLGF) for final approval. The City’s fiscal year begins January 1.



### **Budget Calendar for Fiscal Year 2019 Budget**

May 22, 2018	Public budget forum at Ivy Tech Community College
May 30, 2018	Budget kickoff meeting for all Department Heads and Fiscal Officers
July 9, 2018	Deadline to enter budget requests into accounting software system and update Excel summary sheets
July 17-30, 2018	Mayor's Office review of budgets with Department Heads & Fiscal Officers
Aug 1 - Sep 19, 2018	Various budget hearings with City Council & Department Heads
August 22, 2018	Civil City budget ordinances filed with City Clerk for 1st reading
August 27, 2018	Public hearing and first reading of 2019 City budget
September 14, 2018	First publication of 2019 City budget, Gateway Notice to Taxpayers, and submission of Form 3 Budget notice in Gateway
September 19, 2018	File 2019 Mayor, Clerk, Council, non-bargaining, and bargaining salary ordinance with City Clerk
September 24, 2018	Public hearing on 2019 City budget and first reading of 2019 Mayor, Clerk, Council, non-bargaining, and bargaining salary ordinance
October 8, 2018	Second public hearing and adoption of 2019 City budget and 2019 Mayor, Clerk, Council, non-bargaining, and bargaining salary ordinance

### **Budget Amendment Policy**

After the budget is adopted, the primary responsibility for managing the appropriated funds falls to each respective Department Head, Fiscal Officer, and the Finance Department and the Mayor. The Fiscal Officers and Department Heads analyze their respective budgets on a monthly basis.

Management flexibility is given to each Department for exceeding a given expenditure/expense line item within a given cost category if there is an available budget within another expense line item of the same cost category, in the same department, in the same fund. Cost categories include personnel, supplies, services, and capital. These budget amendments do not require approval from the Common Council.

If a review of year-to-date activity indicates that any given expense line item will exceed the budget, and the line item cannot be covered by another budget within the same cost category, then the Fiscal Officer is required to submit a budget amendment form to the Finance Department. The Finance Department reviews the form and, if deemed appropriate, presents it to the Mayor and the Common Council for approval. Budget amendments are presented to the Common Council on a quarterly basis.

Budget amendments that require Common Council approval include:

- Budget transfers between different cost categories (i.e. personnel, supplies, services, capital)
- Budget transfers between different departments within the same fund
- Additional appropriations (increases) or reductions to the total budget for a given fund
  - Once approved by the Common Council, these requests are submitted to the Indiana Department of Local Government Finance (DLGF) for final approval



## 2019 Budget Overview

### Introduction

This summary has been prepared as a general overview to the 2019 Budget for the City of South Bend in the hope that it will provide City residents with a quick summary of the plans for the City for the fiscal year. The Common Council held ten (10) public budget work sessions to review the budget. The 2019 budget was centered around the named priorities listed below, which were shared by the Common Council and the Administration. The 2019 budget was adopted on October 8, 2018. Indiana State law requires that budgets be passed no later than November 1.

### Strategic Priorities Reflected in the 2019 Budget

## We Deliver Services that Empower Everyone to Thrive

### MAKE THE BASICS EASY



Safe Community for  
Everyone



Robust & Well-  
Planned Infrastructure

### DELIVER GOOD GOVERNMENT



Well-Governed &  
Administered City

### INVEST IN PEOPLE & PLACES



Strong, Inclusive  
Economy



Thriving Public Spaces  
& Culture



Vibrant, Welcoming  
Neighborhoods



Empower All Residents  
with Education,  
Mobility & Technology

### Short-Term Organizational Factors: Context for the 2019 Budget

As the City of South Bend prepared its 2019 budget, there were several specific factors that guided the development of the budget:

- 1) **Strategic Priorities:** Within the context of the general strategic framework presented above, the South Bend Common Council articulated the following specific budget initiatives for 2019:
  - **Safe Community for Everyone**
    - More resources for the lead issue
    - Resources for Code Enforcement
    - Shot Spotters in neighborhoods that have experienced an increase of criminal activities.
    - Public safety & traffic patrols
  - **Robust & Well-Planned Infrastructure**
    - Resources for drainage issues.
    - Infrastructure (Streets, CSO).
    - Increase in resources for curbs and sidewalks.
  - **Well-Governed & Administered City**
    - Diversity in the workforce, City programs and planning initiatives



- **Strong, Inclusive Economy**
  - Job creation
  - Stronger community investment in most challenging districts
- **Vibrant, Welcoming Neighborhoods**
  - Expansion of traffic calming efforts in other neighborhoods
  - Expansion of “Light Up South Bend” initiative

## 2) Revenue / Expenditure Projections:

- Civil city property tax revenue is projected at a modest growth for 2019 (assuming 2% increase based on 2018 anticipated increases). Property tax revenue appears to be rising faster than in prior years. The City continues to work with the County Assessor’s office to ensure property taxes are fair and consistent across our community.
- The overall projected Local Income Taxes (LIT) increased by roughly 10.4% over 2018 based on DLGF estimates provided in August 2018.
- 2020 Fiscal Curb (due to the Circuit Breaker Property Tax Cap) will hit in the next budget cycle; the City will need to take steps to be prepared for a roughly \$1.94 million decrease in property taxes coming into the general fund. Action Items for 2019 and 2020:
  - Continue to work with County to ensure property taxes reflect market conditions.
  - Decreasing the number of City positions (2.5% decrease would save about \$1.5 million annually), done by reviewing positions as they become vacant to ensure they are in alignment with the City’s strategic priorities.
  - Maximize efficiency in City departments to tighten operational costs.
  - Control cost of healthcare benefit for employees (currently at ~\$16,000 per employee). With innovative steps and good data analysis, this can be controlled.
  - Consider new revenue options (grants, opportunity zones, public-private partnership)
- Additional Medicaid reimbursements to Emergency Medical Services (EMS) are expected to be phased out, reducing estimated revenue by approximately \$1.1 million in 2019 and therefore requiring a transfer from EDIT to cover the shortfall of roughly \$1.5 million.
- Due to lower-than-anticipated health insurance cost over the past several years, a relatively substantial cash balance accumulated in South Bend’s self-funded employee benefits fund. Rather than allow this fund to accumulate excessive cash, the City decided to significantly reduce its per-FTE allocated health insurance cost for 2019, which each City department pays out of its departmental budget. This one-time adjustment in the 2019 budget allowed the City departments to commit their budget dollars to other needs and projects that will benefit South Bend residents directly. The City will continue to monitor the health insurance cost per FTE allocated to departments in future years to continually align allocated cost with actual healthcare expenditures.

## 3) Department Reorganizations

- The 2019 budget proposes to establish City plan commission and integrate land use and development functions within the same department, i.e. Building, Planning and Development
  - Designed to achieve efficiencies and strategic implementation of City planning
- The 2019 budget also proposes that St. Joseph County’s GIS team would fold into City’s Department of Innovation & Technology in 2019

## 4) Economic Strength:








- South Bend’s economy and population continue to grow; civic energy is high, and financial reserves remain healthy.

## 5) Projects Continuing from 2018

- Several projects are continuing from 2018 into 2019, including Quality of Place enhancements (streets and sidewalks, My SB Parks and Trails) Inclusive Economic Growth and Development, Neighborhood Planning, and Diversity, Human Capital and Inclusion Efforts



**2019 Adopted Budget Highlights**

	<p>Safe Community for Everyone</p>	<ul style="list-style-type: none"> <li>• \$1.46 million in EMS and Fire Capital investments</li> <li>• Replacing up to 15 of the oldest police patrol cars with Ford Fusions Hybrids for the Detective Bureau (approximately \$30,000 per car)</li> <li>• Paramedicine Program Pilot (\$100,000)</li> <li>• Traffic Calming (\$250,000)</li> <li>• Railroad Quiet Zones (\$350,000)</li> <li>• Shotspotter (\$190,000)</li> <li>• Federal Lead Grant match (\$350,000)</li> <li>• Housing Safety Inspection program (\$190,000)</li> </ul>
	<p>Robust &amp; Well-Planned Infrastructure</p>	<ul style="list-style-type: none"> <li>• Significant funding for Curb &amp; Sidewalk Program as well as four (4) new curb &amp; sidewalk concrete positions</li> <li>• \$3.77 million investments in water capital projects and \$3.78 million in wastewater projects</li> </ul>
	<p>Well-Governed &amp; Administered City</p>	<ul style="list-style-type: none"> <li>• All non-bargaining positions' maximum salary caps have been increased by a minimum of 2% in the salary ordinance. All bargaining positions are under contract until 2020 or 2021, depending on union</li> <li>• TRANSPO Bus Passes for employees to travel to and from work (\$25,200)</li> <li>• Employee Training, including harassment awareness training, as required by Council resolution (\$590,000 or approximately \$536 per employee)</li> </ul>
	<p>Strong, Inclusive Economy</p>	<ul style="list-style-type: none"> <li>• Workforce development programming (\$529,000)</li> <li>• Façade Grant Program (\$575,000)</li> <li>• Micro loan program to accelerate business startups that cannot receive financing (\$100,000)</li> <li>• Diversity Specialist position requested to assist with the Disparity Study and implementation</li> <li>• Small-scale development matching grant (\$200,000)</li> <li>• Community Development Financial Institutions (CDFI) pilot program (\$75,000)</li> </ul>
	<p>Thriving Public Spaces &amp; Culture</p>	<ul style="list-style-type: none"> <li>• My SB Parks &amp; Trails work continues (32 different neighborhood parks scheduled for improvements, including restrooms and park equipment) (part of 2017 and 2018 bonds)                         <ul style="list-style-type: none"> <li>◦ Addressing neighborhoods that do not have equitable access to parks (\$2.5 million)</li> </ul> </li> <li>• \$800,000 of TIF matching funds for Coal Line Trail project</li> </ul>
	<p>Vibrant, Welcoming Neighborhoods</p>	<ul style="list-style-type: none"> <li>• Expanded neighborhood development program (new construction and rehab) (\$1.6 million)</li> <li>• Continued Vacant &amp; Abandoned efforts (\$545,000)</li> <li>• Light Up South Bend neighborhood lighting project, including a solar lamp post pilot program (\$200,000)</li> <li>• Neighborhood cleanups with Code Enforcement involvement (funded through regular Code Enforcement budget)</li> <li>• Substantial TIF investments planned in neighborhoods in 2019 including:                         <ul style="list-style-type: none"> <li>◦ \$2 million for South East Master Plan Implementation (pending TIF area realignments)</li> <li>◦ \$2 million for Western Avenue streetscape, Falcon to Dundee</li> <li>◦ \$750,000 for Portage-Elwood streetscape</li> <li>◦ \$1 million Washington-Colfax apartments</li> <li>◦ \$800,000 for Sherman-Harrison development project</li> <li>◦ \$550,000 for City Cemetery entrance</li> <li>◦ \$400,000 for West Washington area improvements</li> </ul> </li> </ul>
	<p>Empower All Residents with Education, Mobility &amp; Technology</p>	<ul style="list-style-type: none"> <li>• Expansion of Free WiFi (\$100,000)</li> <li>• Workforce Transportation Pilot (\$135,000)</li> <li>• Youth Build match for US Department of Labor grant application (\$250,000)</li> <li>• Lifelong Learning program match for residents (\$150,000)</li> </ul>

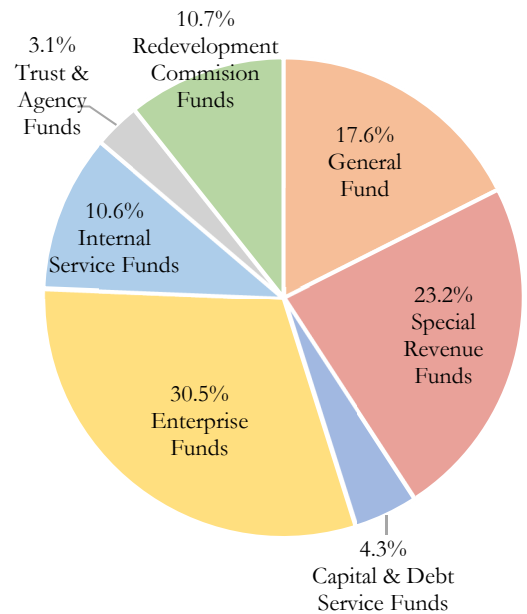


**Fund Accounting & City Funds**

The City of South Bend uses fund accounting to enhance accountability and transparency for the use of resources. The City maintains just over 100 funds (with a total fund balance of nearly \$190 million) for various purposes, grouped into seven main categories:

- **General Fund:** The largest single fund is the General Fund, which provides \$64.7 million (17.6%) in funding towards the majority of services available to the City residents (Police, Fire and general gov't)
  - The bulk of the spending from this fund (\$52.9 million) is for the Police and Fire Departments.
  - The remaining \$11.8 million is used to fund the Mayor’s office, the Administration & Finance Department, Engineering Department, Legal Department, and the City Clerk & Common Council.
- **Special Revenue Funds:** Providing \$85.6 million in funding (23.2%), these Funds are used to account for the proceeds of earmarked revenue or financing activities requiring separate accounting because of legal or regulatory provisions. The City of South Bend has over 30 Special Revenue Funds.
  - These funds account for the City’s Venues, Parks & Arts (VPA) Department, Streets Department and the Department of Community Investment, among other priorities.
- **Capital Projects & Debt Service Funds:** Because the City of South Bend does not issue debt except for the purpose of funding capital projects, it makes sense to group these funds together. These funds account for large-scale capital projects and principal and interest payments on debt associated with those project represent total expenditures in 2019 of \$15.9 million (4.3%).
  - The City currently maintains 16 capital projects funds and 4 city-controlled debt service funds
  - Note that this fund grouping does not include capital projects/debt service payments related to enterprise funds or Redevelopment Commission controlled funds, which are accounted for in their respective categories.
- **Enterprise Funds:** Enterprise Funds are generally used to account for activities that are designed to support their operations through charges for services rendered (as opposed to tax revenue). Because they operate and finance themselves much in the way a business would, these funds are sometimes called “business-type” funds. These funds provide \$112 million (30.5%) of funding.
  - The largest enterprise fund grouping are the Utilities Funds, which provide \$90.5 million in funding for water, wastewater, sewer, and solid waste operations.
  - Other enterprise funds include funds for Emergency Medical Services (EMS), parking garages, the Building Department, and the Century Center.
- **Internal Service Funds:** Internal Service Funds are used to account for \$38.9 million of expenditures (10.6%), and cover operations that primarily provide services to other departments of the City of South Bend on a cost-reimbursement basis. These 8 funds account for activities such as Central Services (which provides vehicle repairs/maintenance for police, fire, streets, etc.) and the City’s self-funded employee benefits (such as health insurance and parental leave).
- **Trust & Agency Funds:** Trust & Agency funds (\$11.5 million; 3.1%) are used to account for resources that are ultimately benefitting a party outside of the City Government. The vast majority of expenditures in this fund category are for pension costs for the Police and Firefighters pension.
- **Redevelopment Commission Controlled Funds:** The Redevelopment Commission is a body created to develop a strategic plan for eliminating blight and bringing about new development to under-resourced areas in the city. The commission consists of five members (three appointed by the Mayor, two appointed by the Common Council). Controlled Funds total \$39.3 million or 10.7% of the total 2019 City budget and consist mainly of various Tax Increment Financing (TIF) Districts and the Certified Technology Park. The Redevelopment Commission Controlled Funds pay for debt service as well as other TIF approved expenditures which help attract and retain business in the areas.

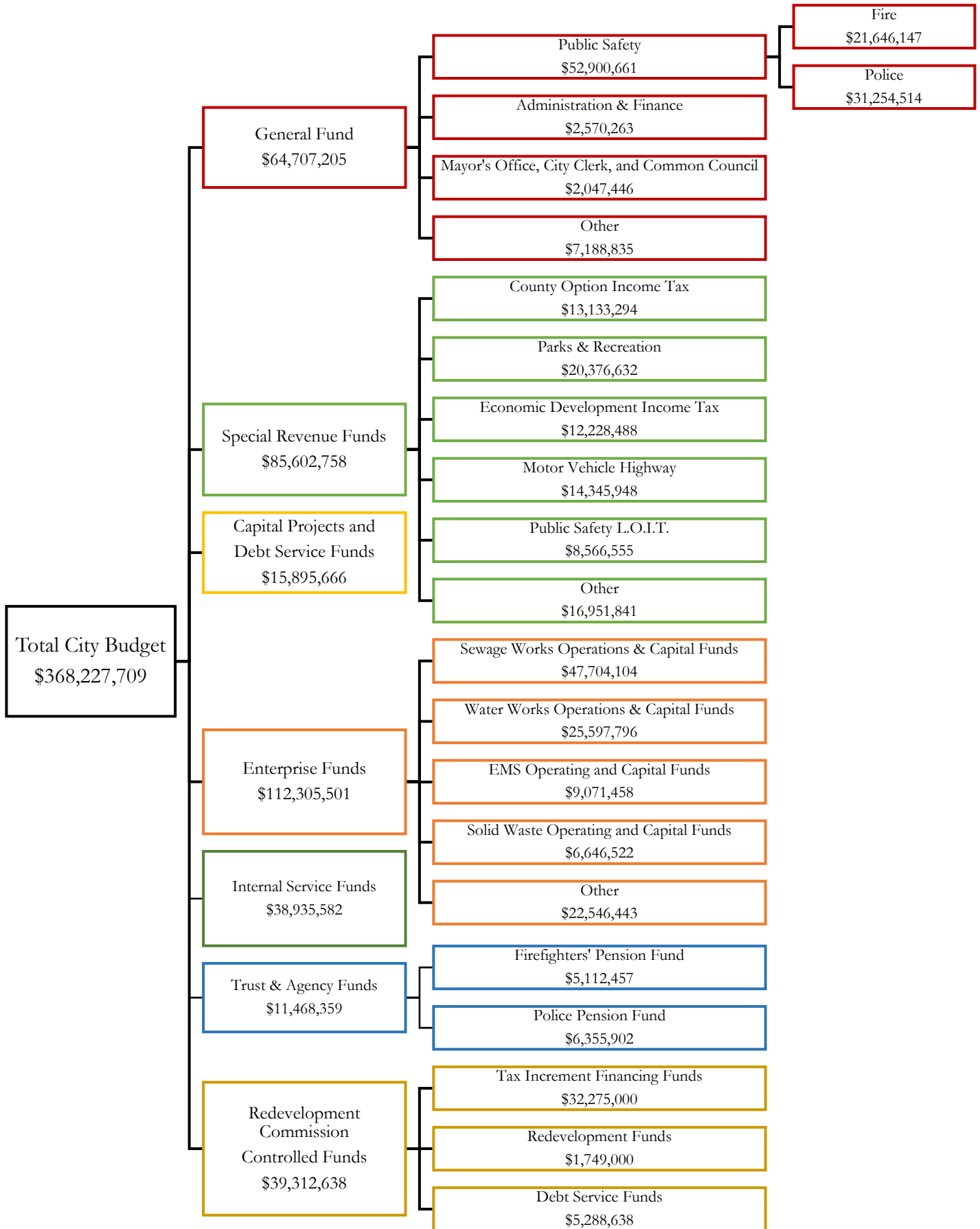
**2019 Budgeted Expenditures by Fund Type**







**2019 Expenditure Summary (Financial Organization Chart)**





A full description of each fund is presented in the “Financial Structure & Policies” section of this document.

The City prepares five-year projections every year for the major funds (General Fund, Parks & Recreation Fund, and Local Income Tax Funds). These projections are becoming increasingly important as the City of South Bend will be losing roughly \$1.94 million in property taxes in 2020 due to the final cut from the Circuit Breaker tax reform in Indiana.

The City continues to monitor cash reserves and other revenue options, as well as reviewing our priorities with regards to the programs and services we offer, to ensure we do not fall below our cash reserve targets once the property tax revenue drops off in 2020. See “Financial Structure & Policies” section of this document for more information on cash reserve requirements.

### 2019 Revenue Summary

Total revenue for the City of South Bend is estimated at \$336,066,903 for 2019, which is an 11% decrease from total estimated revenue of \$379,674,903 for 2018. The contributing factors to the decrease in revenue can be seen below:

Revenue Category	2017 Actual	2018 Amended Budget	2019 Adopted Budget	Budget Variance 2018-2019	Percentage Change
Property Taxes	77,136,347	80,788,794	78,885,295	(1,903,499)	-2%
Local Income Taxes	28,360,244	30,274,493	32,412,051	2,137,558	+7%
Other Taxes	26,286,410	28,353,465	26,597,029	(1,756,436)	-6%
Grants/Intergovernmental	5,079,651	12,317,691	8,014,130	(4,303,561)	-35%
Charges for Services	81,441,288	86,263,751	86,239,841	(23,910)	-7%
Fines & Forfeitures	781,917	996,216	762,130	(234,086)	-23%
Interest Earnings	2,218,568	4,558,588	2,555,222	(2,003,366)	-44%
Debt Proceeds	43,629,978	27,724,219	2,034,625	(25,689,594)	-93%
Donations	727,581	2,018,554	3,023,250	1,004,696	+50%
Payment in Lieu of Taxes	6,208,332	6,332,487	6,340,990	8,503	+0.1%
Other Income	30,007,232	37,112,391	21,745,382	(15,367,009)	-41%
Interfund Allocations	14,957,009	16,297,293	22,427,153	6,129,860	+38%
Transfers In	42,455,902	46,637,461	45,029,805	(1,607,656)	-3%
<b>Total Revenue</b>	<b>\$359,290,460</b>	<b>\$379,674,903</b>	<b>\$336,066,903</b>	<b>(\$43,608,000)</b>	<b>-11%</b>

The largest variances from 2018 to 2019 can be explained as follows:

- **Debt Proceeds:** Several bonds were issued in 2018, accounting for \$17 million of the debt proceeds and \$10.7 million was budgeted for proceeds from vehicle/equipment capital leases. No new bond debt is budgeted for 2019 and \$2 million is budgeted for capital leases.
- **Other Income:** Other Income includes many one-time sources of revenue such as property and fixed asset sales, miscellaneous reimbursements, and insurance claims. The City received several large reimbursements during 2018. As a result, Other Income was conservatively budgeted for 2019.
- **Charges for Services:** Charges for Services is expected to decline significantly, driven primarily by the decline of Medicaid reimbursement revenue in the EMS Capital Fund and EMS Operating Fund. Per the Fire Department's consultant on Medicaid reimbursement programs, the payments are going to start decreasing in 2018 and will eventually disappear.
- **Grants / Intergovernmental:** The City does not anticipate receiving as much in grant funding in 2019 as it did in 2018. Due to uncertainty with grant programs with various federal and state agencies, the City is conservatively budgeting in this area.

A full analysis of 2019 revenue is included in the “Financial Summaries” section of this document.

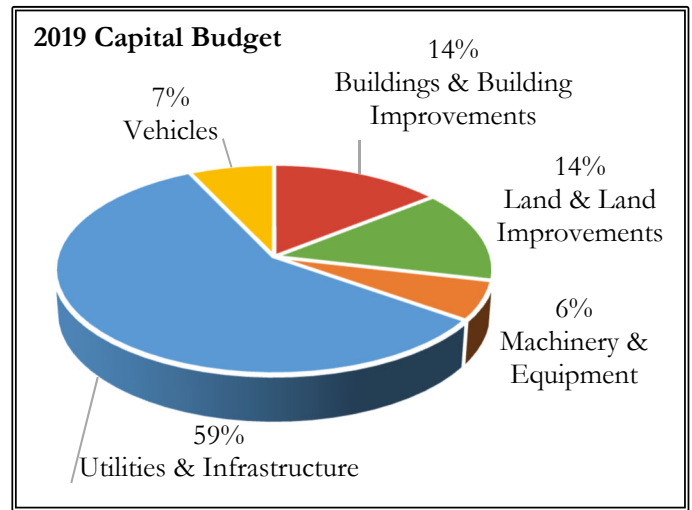


### 2019 Capital Expenditure Summary

The City of South Bend is investing \$48 million in Capital Projects in 2019. The bulk of these funds are going to finance Utilities & Infrastructure projects (see chart below).

Capital projects are financed in one of four ways:

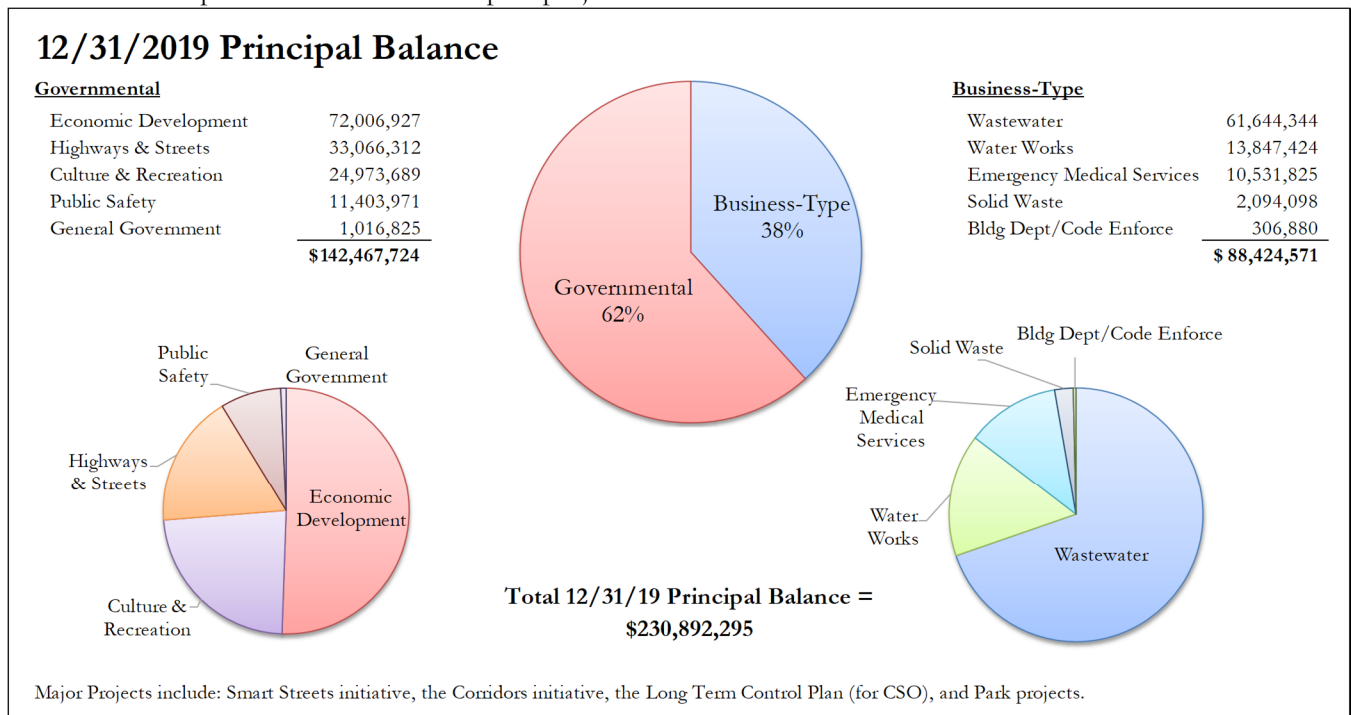
- **Cash:** Capital items purchased outright with City cash.
- **Capital Lease:** Capital items purchased with lease proceeds. Typically, capital leases are paid off over a 4 to 5-year time period. Cash is not impacted as heavily in any particular year.
- **Bond Proceeds:** Capital projects paid for by proceeds from a bond. Typically, bonds are paid off over the useful life of the capital project (e.g. 20 years for infrastructure projects) such that cash is not impacted as heavily in any particular year.
- **Contributed Capital:** Capital items not purchased with City cash.



A full analysis of capital expenditures is included in the “Financial Summaries” section of this document.

### 2019 Debt Summary

As of 12/31/2019, the City of South Bend will have total debt outstanding of \$230,892,295, concentrated primarily on economic development and wastewater capital projects:



This outstanding principal represents:

- \$2,282 debt per capita
- ~9.3% of total assessed market value (the total value of all property upon which the City can earn property tax revenue)

Annual debt service payments (principal & interest) in 2019 will total \$32.5 million (8.84% of all expenditures). A full analysis of debt is included in the “Financial Summaries” section of this document.

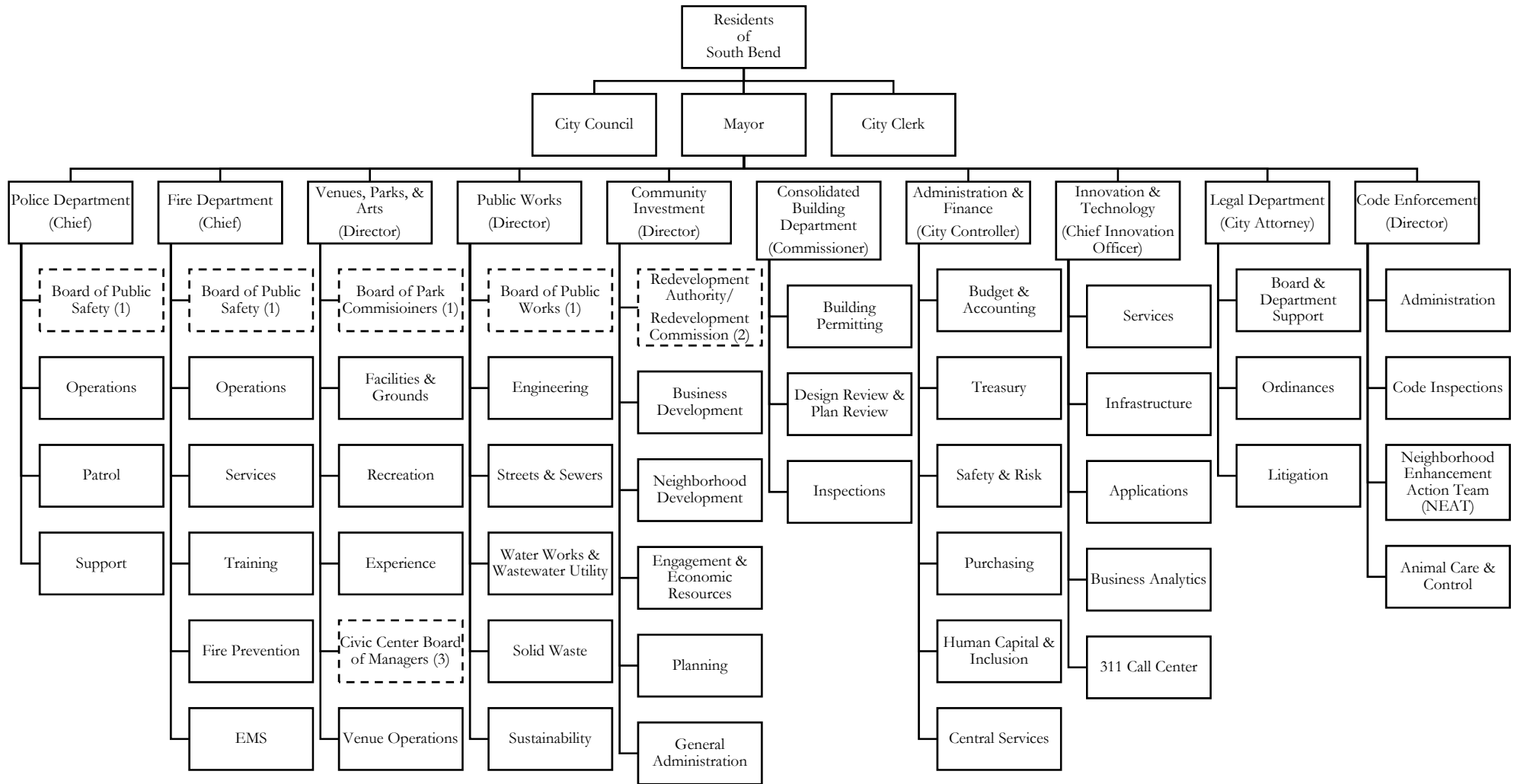


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# **FINANCIAL STRUCTURE & POLICIES**

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# City of South Bend Organization Chart



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(1) Board Members include Mayoral Appointments  
 (2) Board Members include Mayoral and Council Appointments for Redevelopment Commission, Mayoral Appointment for Redevelopment Authority  
 (3) Board Members include 5 mayoral appointees and 4 council appointees



## Detailed Fund Descriptions & Structure

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The below lists all funds maintained by the City of South Bend. Major funds (funds which constitute a substantial amount of resources or receive a substantial amount of revenue and are thus presented separately on the financial statements) are indicated in **blue**. All funds listed are appropriated for 2019.

### GENERAL FUND

**General Fund**  
**\*MAJOR FUND\***

To account for general government operations of the municipality, including the Mayor's Office, City Clerk, Common Council, Legal Department, Administration & Finance, Morris Performing Arts Center, Palais Royal Ballroom, Police and Fire Departments and Human Rights. Financing is provided by property taxes as well as other smaller taxes and some user fees.

### SPECIAL REVENUE FUNDS

Rainy Day	To account for unused and unencumbered funds that are transferred from a fund that has a tax levy. Revenues in this fund also include special distributions of county option income tax (COIT) and county economic development income tax (CEDIT).
<b>Parks &amp; Recreation</b> <b>*MAJOR FUND*</b>	To account for general operations and capital needs of the Parks and Recreation Department. Financing is provided by property taxes and user fees.
Motor Vehicle Highway	To account for street construction and the operations of the street maintenance department. Financing is provided by state motor vehicle highway distributions.
Studebaker/Oliver Revitalization Grants	To account for expenditures related to the Studebaker and Oliver revitalization projects. Financing is provided by federal and state grants and loans from other organizations.
Economic Development State Grants	To account for expenditures related to projects promoting economic development. Financing is provided by state grants and loan payments. Expenditures include grants and related expenses.
DCI Operating	To account for the operating expenditures related to the South Bend Department of Community Investment (DCI). Financing will be provided by revenues received from charges for services, other revenue sources, and from fund transfers.
DCI Grants	To account for revenues received from the U.S. Department of Housing and Urban Development related to community improvement projects.
Police State Seizure	To account for law enforcement expenditures financed by the authorized state or local agencies' sale of confiscated property.
Gifts, Donations & Bequests	To account for donations, gifts, or bequests for purposes designated by the donor.
Police Curfew Violations	To account for monies received from penalties paid for curfew violations. Expenditures include Drug Abuse Resistance Education and Juvenile Aid Bureau.
Unsafe Building	To receive fines and fees related to Indiana's Unsafe Building law and account for the expenses incurred for board-ups, demolitions, ordinance violation abatements, and other related services.
Law Enforcement Continuing Education	To account for police fees collected to finance police officers' continuing education, training, and supplies and equipment.



Landlord Registration	To account for the revenues and expenditures related to the Landlord Registration ordinance enacted by the Common Council.
Loss Recovery	To account for compensatory or exemplary damage payments from third parties arising from loss or damage to City tangible or intangible property.
<b>Public Safety Local Option Income Tax (LOIT)</b> <b>*MAJOR FUND*</b>	To account for 0.25% public safety LOIT effective as of 2009. Funds are used only to cover the cost of salaries for sworn police and firefighters.
Local Road and Street	To account for operation and maintenance of local and arterial road and street systems. Financing is provided by state gasoline tax distributions.
Local Option Income Tax (LOIT) Special Distribution	To account for a one-time, special distribution of local income taxes from the State of Indiana for the purpose of infrastructure expenditures.
Human Rights-Federal	To account for expenditures to prevent discrimination and to promote human rights. Financing is provided by federal grants.
Local Road & Bridge Grant	To account for the receipt of the Community Crossings grant and matching revenue and for the payment of expenditures on eligible projects.
Morris and Palais Marketing	To account for marketing and promotion expenditures financed by sponsorship solicitations and donations.
Morris PAC Self-Promotion	To account for earnings on self-promoted events.
Police Block Grants	To account for federal grants which provide financing for police activities.
Economic Development Commission Revenue Bonds	To account for administrative expenditures of the Economic Development Commission. Financing is provided by fees from businesses applying for Economic Development Revenue Bonds.
Hazmat	To account for monies generated by the South Bend Fire Department's response to hazardous materials incidents. Funds are used to purchase, repair, or replace hazmat equipment, or for training and supplies.
Indiana River Rescue	To account for expenditures related to river rescue training. Financing is provided by registration fees.
Police Grants	To account for federal grants which provide financing for police activities.
Regional Police Academy	To account for revenues (tuition) and expenditures (seminars, travel, lectures, and career days) related to the advancement of present and future police officers.
COPS MORE Grant	To account for a grant which provides financing for police activities. The Community-Oriented Policing Services (COPS) Office of the Department of Justice offers grants through the Making Officer Redeployment Effective (MORE) program.
Federal Drug Enforcement	To account for expenditures for drug enforcement. Financing is provided by distributions from the authorized federal agencies' confiscated property sale.
<b>County Option Income Tax (COIT)</b> <b>*MAJOR FUND*</b>	To account for 0.6% local option income tax effective as of 2009. 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.
<b>County Economic Development Income Tax (CEDIT/EDIT)</b> <b>*MAJOR FUND*</b>	To account for 0.4% local option income tax effective as of 2009. 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.



Urban Development Action Grant (UDAG)	To account for economic development expenditures which are financed by federal grants and loan repayments.
Leaf Collection and Removal (Project ReLeaf)	To account for the expenditures of a program to remove leaves from the City each fall. Financing is provided by a monthly service fee charged to all City residents.
Police K-9 Unit	To account for donations for development and maintenance of the K-9 unit.

### **DEBT SERVICE FUNDS**

2017 Parks Bond Debt Service	This fund is used to collect a separate property tax levy and is used to pay for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Park District Bonds, Series A-K.
South Bend Building Corp.	To accumulate monies received as debt service payments from the City and pass them through to trustee banks and bondholders.
Parks Bond Debt Service	To accumulate monies as a reserve for the payment of the 2015 Parks & Recreation Bond debt service payments.
Eddy Street Commons Debt Service - Phase II	To accumulate monies as a reserve for the payment of the 2017 Eddy Street Commons Phase II Bond debt service payments.

### **CAPITAL PROJECTS FUNDS**

Professional Sports Development	To account for Hotel/Motel Tax and Professional Sports Development Tax revenues dedicated towards the College Football Hall of Fame. Based on an agreement with the National Football Foundation (NFF), the City pays the NFF to assist with the operation and capital costs.
Coveleski Stadium Capital	To account for expenditures related to the maintenance and improvement of the baseball stadium. Financing is provided by a rental paid by the semi-pro baseball team.
Park Non-Reverting Capital	To account for specific revenues used to finance capital improvements at the City parks. Fund balance will be transferred to Fund 201 at the end of 2018 and this fund will be discontinued.
Cumulative Capital Development (CCD)	To account for expenditures relating to the purchase or lease of capital improvements in the City. Financing is provided by a specific property tax levy.
Cumulative Capital Improvement (CCI)	To account for state cigarette tax distributions used for improvement projects.
Major Moves Construction	To account for state distributions used for road construction and other uses authorized by Indiana statute.
Morris Performing Arts Center Capital	To accumulate monies for major repairs and capital improvements to the Morris Civic Auditorium. Financing is provided by a surcharge on ticket sales for events held at the auditorium.
Palais Royale Historic Preservation	To account for expenditures financed by a two percent fee charged for all Palais Royale services.
2018 Fire Station 9 Bond Capital	To account for the expenditures of bond funds relating to the General Obligation Bonds, Series 2018 to be used for the construction of the new Fire Station #9 and additional classroom for the Fire Training Center.
2018 TIF Park Bond Capital	To account for the expenditures of bond funds relating to the Redevelopment District Bonds, Series 2018 to be used for planned capital projects to improve the parks.





2017 Parks Bond	To account for the expenditures of bond funds relating to the Park District Bonds, Series 2017 A-K to be used for planned capital projects to improve the parks.
Hall of Fame Capital	To account for capital expenditures for the College Football Hall of Fame. Financing was provided by a transfer from the City's Professional Sports Development Fund. This fund also accounts for the advance from the General Fund which may be repaid from future operating surpluses.
Equipment/Vehicle Leasing	To account for proceeds from capital lease-purchase agreements used to finance major equipment needs of the City.
2015 Parks Bond Capital	To account for capital expenditures in the City parks with funding provided by a Building Corporation bond.
Smart Street Bond Capital	To account for capital expenditures in connection with the conversion of one-way streets to two-way streets in the downtown area. Funding is provided by a Redevelopment Authority bond.
Eddy Street Commons Capital - Phase II	To account for the expenditures of the bond proceeds from to be spent on Phase II of the mixed-use development near the University of Notre Dame.

## ENTERPRISE FUNDS

Emergency Medical Services Capital	To account for purchases of necessary equipment for the Fire Department and Emergency Medical Services Department. Financing is provided by ambulance fees.
<b>Emergency Medical Services Operating</b> <b>*MAJOR FUND*</b>	To account for the operating expenditure of the Emergency Medical Services (EMS) program. The revenues are generated through user fees for the South Bend Fire EMS division, Training Bureau, and Inspections.
Consolidated Building	To account for the operation of the consolidated St. Joseph County/ South Bend Building Department and the City's Code Enforcement Department.
Parking Garages	To account for the operation and maintenance of the City's parking garages.
Solid Waste Operations	To account for the operations of the Solid Waste department. Revenues come from charging City residents a monthly fee for pick-up and disposal of trash at area landfills and recycling centers.
Solid Waste Capital	To account for debt service and capital expenditures related to the Solid Waste Department.
<b>Water Works Operations</b> <b>*MAJOR FUND*</b>	To account for all revenue and operational expenses of the water utility. This fund is financed through charges for providing water to City residents.
Water Works Capital	To account for the acquisition, construction or improvement of water utility capital assets (including wells, reservoirs, transmission & distribution mains, water meters, pumping equipment, treatment equipment, transportation equipment, etc.)
Water Works Customer Deposit	To account for security deposits collected from utility customers, which are refunded upon termination of service.
Water Works Sinking (Debt Service) Fund	To account for principal and interest payments on obligated debt for the Water Works utility.
Water Works Bond Reserve	To account for the assets held to satisfy the requirements of certain utility bond covenants.
Water Works Reserve Operations & Maintenance	To account for assets held to serve as fiscal protection against the risk of revenue shortfalls, emergencies, or other economic risks that may impact the Water Utility's ability to meet financial commitments.



Sewer Repair Insurance	The City is responsible for the main sewer line; from the main line to the house is the homeowner's responsibility. This program (which charges a monthly fee to residents) protects participating customers who require significant repairs to their sewer line that cannot be accomplished by a plumber.
<b>Sewage Works Operations *MAJOR FUND*</b>	To account for the operations of the following divisions of Public Works: Wastewater, Sewer, & Organic Resources (yard waste, leaves, etc.)
Sewage Works Capital	To account for the purchase of capital equipment and major renovations/restorations for the Wastewater and Sewer departments.
Sewage Works Reserve Operations & Maintenance	To account for assets held to serve as fiscal protection against the risk of revenue shortfalls, emergencies, or other economic risks that may impact the Wastewater department's ability to meet financial commitments.
Sewage Works Sinking (Debt Service) Fund	To account for all debt service obligations for Wastewater and Sewers.
Sewage Works Debt Service Reserve	To account for the assets held to satisfy the requirements of certain utility bond covenants.
Storm Sewer Fund	To account for maintenance of the storm sewer system, which 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.
<b>Century Center Operations *MAJOR FUND*</b>	To account for the operational needs of the Century Center Convention Center. Financing is provided through the County collection of Hotel/Motel Tax as well as user fees.
Century Center Capital	To account for capital expenditures at the Century Center.
Century Center Energy Savings	This fund was established in 2015 to account for the 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 roof and other energy efficiency projects.

## INTERNAL SERVICE FUNDS

Liability Insurance Premium Reserve	To account for expenses related to maintaining the City's self-funded liability insurance including administrative costs, claims and premiums. Funding is provided by assessments to certain other City funds.
Central Services	To account for expenses related to fuel, vehicle repairs and various supplies provided to City departments on a cost-reimbursement basis.
Police Take Home Vehicle	To account for expenses associated with claims arising from use of program vehicles occurring while officers are not on duty. Funding is provided by officers participating in the program.
Innovation/ Information Technology/ 311 Call Center	To account for expenses associated with the 311 Call Center and Department of Innovation & Technology. The Call Center is a customer service support center where residents and business can receive personal assistance with City-related questions and non-emergency services. The IT Dept provides technical services to the various departments within the City. Funding is provided by the departments which benefit from the call center and the IT Dept.
Self-Funded Employee Benefits	To account for employer and employees' contributions for a medical insurance plan.



Unemployment Compensation Insurance	To account for payment of unemployment claims to the Indiana Department of Workforce Development. Financing is provided by allocating costs to user departments to cover the estimated costs of claims.
Parental Leave	To account for expenses related to the City's Parental Leave Program which provides additional paid time off for employees for the child or adoption of a child. Financing is provided by allocating costs to user departments to cover the estimated costs of the program.

## **AGENCY & TRUST FUNDS**

### **Pension Trust Fund**

1925 Police Pension	To account for the provision of retirement and disability benefits to police officers hired prior to May 1, 1977. Financing is provided by mandatory contributions by active members, and state pension relief distributions.
1937 Firefighters' Pension	To account for the provision of retirement and disability benefits to firefighters hired prior to May 1, 1977. Financing is provided by mandatory contributions by active members and state pension relief distributions.

### **Private Purpose Trust Fund**

City Cemetery	To account for expenditures specifically for the City Cemetery. Funding is provided by the sale of cemetery plots and burial expenses.
Bowman Cemetery	To account for the expenditures the City incurs in maintaining the Bowman Cemetery.

## **REDEVELOPMENT COMMISSION CONTROLLED FUNDS**

### **Tax Increment Financing (TIF) Funds**

<b>Tax Increment Financing (TIF) – River West</b> <b>*MAJOR FUND*</b>	To account for the collection of Tax Increment Financing Revenues for the River West Development Area. Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment.
Tax Increment Financing (TIF) – West Washington	To account for expenditures for public improvement projects in the West Washington Economic Development Area. Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment.
Tax Increment Financing (TIF) – River East Development	To account for expenditures for improvements in the northeast development tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment. During TIF consolidation in 2015, this fund was renamed. It was formerly known as the TIF Northeast Development Fund.
Tax Increment Financing (TIF) – Southside Development No. 1	To account for expenditures for improvements in the Southside development tax incremental district no. 1. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.
Tax Increment Financing (TIF) – Douglas Road	To account for expenditures for improvements in the Douglas Road development tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.
Tax Increment Financing (TIF) – River East Residential	To account for expenditures for improvements in the Northeast Neighborhood Residential development tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment. During TIF consolidation in 2015, this fund was renamed. It was formerly known as the TIF Northeast Residential Fund.



## **Redevelopment Funds**

Redevelopment General	To account for eligible redevelopment activities in the Studebaker Corridor financed by proceeds from land sales or leases.
Certified Technology Park	To account for expenditures related to acquisition, improvements, construction and maintenance of public facilities, debt service and other permitted uses under I.C. 36-7-32-23 in connection with a certified technology park. Financing is provided by property tax proceeds, state gross retail and uses taxes, and other revenues.
Airport Urban Enterprise Zone	To account expenditures for improvements in the Zone area, financed by property taxes on qualifying properties in the Zone.

## **Debt Service Funds**

Airport 2003 Debt Reserve	To accumulate monies as a reserve for the payment of Redevelopment Authority bonds for the airport taxable project.
Coveleski Bond Debt Service Reserve	To accumulate monies as a reserve for the payment of the Coveleski Stadium recovery zone economic development bonds. Financing for debt payments is to be provided by professional sports and convention development area taxes (PSCDA) and county option income tax revenues if PSCDA revenues are insufficient.
SBCDA 2003 Debt Reserve	To accumulate monies as a reserve for the payment of Redevelopment Authority bonds for the Palais Royale project.
2018 TIF Park Bond Debt Service Reserve	To account for assets held to satisfy bond covenant requirements.
Redevelopment Authority Debt Service	To accumulate monies for the payment of Redevelopment Authority bonds issued to refinance bonds issued for construction of a parking garage facility, bonds issued for central development area land acquisition and construction of public improvements, bonds issued to purchase the Palais Royale, bonds issued to refinance bonds issued for construction of Century Center improvements, and bonds issued to refinance bonds issued for renovations to the Morris Performing Art Center.
Industrial Revolving Fund (IRF)	To report and administer loan funds for small businesses that is governed by a separate Board of Directors which contracts with the City's Community Investment Department for administration services.
Smart Streets Debt Service	To accumulate monies as a reserve for the payment of Smart Streets Bonds related to the conversion of one-way to two-way streets.



## Department – Fund Relationship

Fund Number	Fund Name	General Government	Community Investment	Code Enforcement	Venues, Parks & Arts	Public Safety	Public Works	Building Dept
<b>City Controlled Funds</b>								
	<b>General Fund</b>							
101-0101	Mayor's Office	X						
101-0201	City Clerk	X						
101-0301	Common Council	X						
101-0302	WNIT Contract	X						
101-0401	Administration & Finance	X						
101-0404	Morris Performing Arts Center				X			
101-0405	Palais Royale Ballroom				X			
101-0501	Legal Department	X						
101-0602	Engineering						X	
101-0616	Office of Sustainability						X	
101-0628	AmeriCorps Grant Program						X	
101-0801	Police Department					X		
101-0901	Fire Department					X		
101-1008	Human Rights	X						
	<b>Special Revenue Funds</b>							
102	Rainy Day	X						
201	Parks & Recreation				X			
202	Motor Vehicle Highway						X	
209	Studebaker-Oliver Revitalizing Grants		X					
210	Economic Development State Grants		X					
211	Department of Community Investment (DCI)		X					
212	Dept of Community Investment Grants		X					
216	Police State Seizures					X		
217	Gift, Donation, Bequest	X	X	X				
218	Police Curfew Violations					X		
219	Unsafe Building Fund			X				
220	Law Enforcement Continuing Education					X		
221	Landlord Registration			X				
227	Loss Recovery Fund	X						
249	Public Safety LOIT					X		
251	Local Roads & Streets						X	
257	LOIT 2016 Special Distribution						X	
258	Human Rights Federal Grant	X						
273	Morris PAC / Palais Royale Marketing				X			
274	Morris PAC Self-Promotion				X			
280	Police Block Grants					X		
281	Economic Develop Commission-Rev Bonds		X					
289	HAZMAT					X		
291	Indiana River Rescue					X		
292	Police Grants					X		
294	Regional Police Academy					X		
295	COPS MORE Grant					X		
299	Police Federal Drug Enforcement					X		
404	County Option Income Tax (COIT)	X	X		X	X	X	
408	Economic Development Income Tax (EDIT)	X	X	X	X	X	X	
410	Urban Development Action Grant		X					
655	Project ReLeaf						X	
705	Police K-9 Unit					X		



Fund Number	Fund Name	General Government	Community Investment	Code Enforcement	Venues, Parks & Arts	Public Safety	Public Works	Building Dept
<b>City Controlled Funds</b>								
<b>Debt Service Fund</b>								
312	2017 Parks Bond Debt Service				X			
313	Football Hall of Fame Debt Service				X			
755	South Bend Building Corp		X					
757	2015 Parks Bond Debt Service				X			
760	Eddy Street Commons Debt Service		X					
<b>Capital Project Funds</b>								
377	Professional Sports Development		X					
401	Coveleski Stadium Capital				X			
406	Cumulative Capital Development (CCD)				X	X		
407	Cumulative Capital Improvement (CCI)	X			X			
412	Major Moves Construction						X	
416	Morris Performing Arts Center Capital				X			
450	Palais Royale Historic Preservation				X			
451	2018 Fire Station #9 Capital						X	
452	2018 TIF Park Bond Capital				X			
471	2017 Parks Bond Capital				X			
677	Football Hall of Fame Capital				X			
750	Equipment/Vehicle Leasing	X	X	X	X	X	X	X
751	2015 Parks Bond Capital				X			
753	Smart Streets Bond Capital		X					
759	Eddy Street Commons Capital		X					
<b>Enterprise Funds</b>								
287	EMS Capital					X		
288	Ems Operating					X		
600	Consolidated Building Fund			X				X
601	Parking Garages				X			
610	Solid Waste Operations						X	
611	Solid Waste Capital						X	
620	Water Works Operations						X	
622	Water Works Capital						X	
624	Water Works Customer Deposit						X	
625	Water Works Sinking (Debt Service)						X	
626	Water Works Bond Reserve						X	
629	Water Works Reserve O&M						X	
640	Sewer Repair Insurance						X	
641	Sewage Works Operations						X	
642	Sewage Works Capital						X	
643	Sewage Works Reserve O&M						X	
649	Sewage Sinking (Debt Service)						X	
653	Sewage Debt Service Reserve						X	
667	Storm Sewer Fund						X	
670	Century Center				X			
671	Century Center Capital				X			
672	Century Center Energy Debt Service				X			



Fund Number	Fund Name	General Government	Community Investment	Code Enforcement	Venues, Parks & Arts	Public Safety	Public Works	Building Dept
<b>City Controlled Funds</b>								
<b>Internal Service Funds</b>								
222	Central Services	X						
224	Central Services Capital	X						
226	Liability Insurance	X						
278	Take Home Vehicle Police					X		
279	IT / Innovation / 311 Call Center	X						
711	Self-Funded Employee Benefits	X						
713	Unemployment Compensation	X						
714	Parental Leave Fund	X						
<b>Trust Funds</b>								
701	Fire Pension					X		
702	Police Pension					X		
730	City Cemetery				X			
731	Bowman Cemetery				X			
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing Funds</b>								
324	TIF - River West Development Area (Airport)		X					
422	TIF - West Washington		X					
425	Redevelopment Retail Area (Leighton Plaza)		X					
429	TIF - River East Development Area (NE Dev)		X					
430	TIF - Southside Development #1		X					
435	TIF - Douglas Road		X					
436	TIF - River East Residential (NE Res)		X					
<b>Redevelopment Funds</b>								
433	Redevelopment General		X					
439	Certified Technology Park		X					
454	Airport Urban Enterprise Zone		X					
<b>Debt Service Funds</b>								
315	Airport 2003 Debt Reserve		X					
317	Coveleski Debt Service Reserve		X					
328	SBCDA 2003 Debt Reserve		X					
351	2018 TIF Park Bond Debt Service		X					
752	South Bend Redevelopment Authority		X					
754	Industrial Revolving Fund		X					
756	Smart Streets Debt Service Reserve		X					



## Financial Policies

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The financial integrity of our City government is of utmost importance. To discuss, write, and adopt a set of financial policies is a key element to maintaining this integrity. These financial management policies are designed to ensure the fiscal stability of the City of South Bend and to guide the development and administration of the annual operating and capital budgets, as well as the debt program.

Written, adopted financial policies have many benefits, such as assisting the Mayor, Common Council and City Controller in the financial management of the City, saving time and energy when discussing financial matters, promoting public confidence, and providing continuity over time as the Mayor and Common Council and staff members change. While these policies will be amended periodically, they will provide the foundation and framework for many of the issues and decisions facing the City. They will promote wise and prudent financial management, provide the foundation for adequate funding of services desired by the public, and help make the City more financially stable, efficient and effective.

### **Objectives**

1. Assist the Mayor, Common Council and City management by providing accurate and timely information on financial conditions pertinent to City operations.
2. Provide sound financial principles with which to guide the important decisions of the Mayor and Common Council and management, which have significant fiscal impact.
3. Set forth operational principles that minimize the cost of government and financial risk, to the extent consistent with services desired by the public.
4. Enhance the policy-making ability of the Mayor and Common Council by providing accurate information on program costs.
5. Ensure the legal use of all City funds through a sound financial system and strong internal controls.
6. Employ revenue policies that diversify revenue sources, distribute the costs of municipal services fairly, and provide adequate funds to operate desired programs.

In order to meet these objectives, the City's policies are divided into seven general categories for ease of reference. These categories include: 1) Operating and Budgeting Policies, 2) Capital Improvements Program (CIP), 3) Revenue and Expenditure Policies, 4) Reserve Policies, 5) Debt Management and Administration Policies, 6) Cash Management/Investment Policies, and 7) Accounting, Auditing, and Financial Reporting Policies. It is recommended that all policies included in this document be adhered to.

### **Operating and Budgeting Policies**

The City of South Bend will maintain a system of defined operating and budgeting practices, in compliance with Indiana statute, the Department of Local Government Finance (DLGF), and the Indiana State Board of Accounts (SBOA) to ensure adequate protection of city assets and resources, and to protect same in consideration of the taxpayers of the City of South Bend.

#### **Operating**

1. The City will maintain compliance with all Federal, State, and local legal requirements.
  2. The City will continuously pursue an active campaign to maintain existing and create new sources of revenue.
  3. The City will continue to provide first priority funding to essential services as determined by the Mayor in conjunction with the Common Council.
  4. The City will pursue an active campaign to create and maintain state of the art operating practices within infrastructure operations.
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5. The City will maintain an ongoing program of capital asset replacement and modernization in order to maintain efficient city operations.
6. The City will maintain a structured revenue and expenditure forecasting process to enable effective financial planning on a current and multi-year basis.
7. A financial audit will be performed annually by the Indiana State Board of Accounts. Audit results will be presented to the Mayor, the Common Council President, and City Controller upon completion of the audit. The City will evaluate any audit recommendations, and determine and implement remedial actions, as required.
8. The City will establish financial, purchasing, human resource and information technology policy statements and procedures, as required, to define standard operating practices and protocols, intended to protect City assets.

### **Budgeting**

At least one month before the preparation of the proposed annual budget, the City Controller will meet with the Mayor to review and deliberate all policy guidelines that may affect the proposed budget.

1. The budget is prepared using the cash basis of accounting.
2. The budget is approved in the form of an appropriations ordinance after the Mayor and Common Council have conducted at least one advertised public hearing.
3. The operating budget and CIP together shall serve as the annual financial plan for the City. They will serve as the policy documents for the Mayor and Common Council for implementing their visions, goals, and objectives. The budget shall provide staff with the resources necessary to accomplish the Mayor and Common Council's determined service levels.
4. The City Controller shall annually prepare and present a proposed operating budget to the Mayor and Common Council at least four months before the beginning of each fiscal year. The Common Council will adopt said budget no later than November 1 of each year. Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the Common Council and the Mayor.
5. The City defines a balanced budget as a budget that has revenues plus cash reserves equal to expenditures. It is the City's policy to fund current year expenditures with current year revenues, whenever possible, without using cash reserves.
6. Each department and/or division prepares its own budget for review by the Mayor and City Controller. Budget accountability rests primarily with each department. The basic format of the budget shall identify programs within organizational structures. Programs are defined as specific services provided to the public, other departments, or other organizations.
7. The budget is adopted at the department and cost category level. During the year, it is the responsibility of the Mayor, Department Heads, Fiscal Officers and the City Controller to administer the budget.
8. A five-year projection of revenues and expenditures for all funds is prepared each fiscal year to provide strategic perspective to each annual budget process.
9. All appropriations shall lapse at the end of the budget year if not expended or encumbered.
10. Any year-end operating surpluses will revert to fund balances for use in maintaining reserve levels set by policy (see policy on reserves) and the balance will be available for pay-go capital projects and/or one-time capital outlays.
11. The City will maintain an internal control system to ensure spending within approved budgetary expenditures.



## Fund Structure

1. The accounts of the City are organized into funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures (or expenses, as appropriate).
2. Government resources are allocated to and accounted for in individual funds based on the purposes for which they are to be expended and the means by which spending activities are controlled. The City uses governmental funds and proprietary funds. Governmental funds are those through which most governmental functions of the City are financed. The acquisition, uses and balance of the City's expendable financial resources and the related liabilities (except for those accounted for in the enterprise funds) are accounted for through governmental funds.
3. The City's governmental funds are the General Fund, the Special Revenue Funds, the Capital Projects Fund, the Debt Service Funds and Redevelopment Commission Funds.
  - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
  - The Special Revenue Funds are used to account for the proceeds of a specific revenue source (other than major capital projects) that are restricted by legal and regulatory provisions or budgeting contributions for outside sources to finance specific activities. The major Special Revenue Funds include: County Option Income Tax (COIT), County Economic Development Income Tax (CEDIT), Parks & Recreation, Local Road & Streets, Motor Vehicle Highway, and the Rainy Day Fund.
  - The Capital Project Funds are used to account for financial resources used for the acquisition or construction of major capital facilities and general capital construction, including: streets, parks, and public buildings (other than those financed by enterprise funds).
  - The Debt Service Funds, which include special assessments, are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
4. The enterprise funds are the Water Works, Wastewater/Sewage, Emergency Medical Services (EMS), Consolidated Building Department, Parking Garages, and Century Center Funds.
5. The Internal Service Funds are Central Services, Liability Insurance, Take Home Police Vehicle, Self-Funded Employee Benefits, Unemployment Compensation, Parental Leave and Innovation & Technology/311 Call Center Funds.
6. The Trust & Agency Funds are primarily Firefighter and Police Pension Funds and the Morris/Palais Box Office Funds.
7. The Redevelopment Commission Funds are generally for TIF capital projects or for debt service.
8. Creation of new funds should be based on the following criteria:
  - i) The revenue source is ongoing; i.e., more than one fiscal year.
  - ii) The amounts to be recorded are material.
  - iii) Interest income is required to be allocated.
  - iv) The amounts are specifically designated.
  - v) There is not another fund that can be used to account for the revenue source.
  - vi) There are special circumstances that have led management to create the separate fund.
  - vii) If the State or Federal government requires a separate fund to account for a specific source of revenue than such a fund can and must be created.
  - viii) It is a requirement of GAAP to establish the fund.



### **Capital Improvement Program (CIP) Policies**

Assets will be capitalized where: (1) ownership title is held by the City of South Bend, (2) the acquisition cost of the item exceeds the capitalization threshold identified in the following table, and (3) the item has a useful life in excess of one year.

<u>Asset Category</u>	<u>Capitalization Threshold</u>
Land	All land is capitalized
Construction in Progress	All construction in progress is capitalized
Infrastructure	\$250,000
Buildings	\$100,000
Land & Building Improvements	\$100,000
Intangibles	\$100,000
Machinery & Equipment	\$ 10,000
Computer & Office Equipment	\$ 10,000
Vehicles	\$ 10,000

The City prepares a five-year capital improvement plan, which is reviewed by the Mayor and approved by the Common Council during the budgeting process.

The City will maintain its physical assets at a level adequate to protect the City's capital investment and to reduce future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital plant and equipment from current revenues where possible.

### **Revenue Policies**

The City of South Bend will pursue measures to encourage economic development, intended to expand the tax base through real and personal property tax, employment income tax, and other tax and economic impact created by economic expansion.

1. The City will pursue development and maintenance of a diversified economic environment portfolio of commercial, industrial and residential taxpayers, intended to produce a stable revenue stream.
2. The City will pursue efforts as required with St. Joseph County to maintain sound property appraisal procedures and practices in order to ensure a system of current and up-to-date property assessments.
3. The City will maintain the practice of establishing pricing for user charges and fees at market-based levels.
4. The City will maintain the practice of establishing pricing for the Water and Wastewater Utility operations at levels supporting utility operational costs and in full compliance with State of Indiana Utility Regulatory requirements.
5. The City will maintain the practice of aggressive collection pursuit of all revenue due to the City of South Bend and will utilize the City's in-house legal department and outside collection agencies in this effort.
6. The City will maintain the practice to seek funding support from Federal, State of Indiana, and other entities for use by City operations, through higher level governmental grants, and other sources as may come available from time to time.

### **Expenditure/Expense Policies**

The City will review actual expenditures/expenses to budget on a monthly basis and amend the budget quarterly with the Common Council to bring budgets in balance with actual/year-end projected expenditures/expenses.

1. The City will strive to reduce major cost factors through operational efficiencies and competitive bidding.
2. The City will maintain a budgetary control monitoring system to ensure adherence to the budget.
3. The City will publish a budget to actual financial report on a monthly basis.



## **Reserve Policies**

The City utilizes a variety of funds for recording the revenue and expenditures/expenses of the City. At each fiscal year end, operating surpluses that revert to cash balance over time constitute available reserve of the City.

### **General Fund:**

Minimum Cash Reserve – The City will maintain General Fund cash reserves at a level not less than 30 percent of the annual adopted General Fund expenditures. The purpose of these reserves is to alleviate significant unanticipated budget shortfalls and to ensure the orderly provisions of services to residents. This is the minimum level necessary to maintain the City’s creditworthiness and maintain adequate cash flows.

Unused Cash Reserves – To the extent that the General Fund cash exceeds the target, the City may draw upon the cash reserves to provide pay-go financing for capital projects, for other one-time capital items, or for other approved liability payments.

Rainy Day Fund – A “rainy day” account equal to a minimum of three percent of the City’s total expenditures in the prior year will be maintained annually in separate funds. This account will be made available for unanticipated, unbudgeted expenditures of a non-recurring nature and/or unexpected cost increases that require the approval by the Common Council and the Mayor.

### **Enterprise Funds:**

Cash Reserves – The City will maintain cash reserves equal to 20% of annual expenditures for most Enterprise Funds, with the exception of the Water and Wastewater Utilities. The Water and Wastewater Utility Funds require a reserve of 5% of annual operating expenditures.

O&M Funds – The Water and Wastewater Funds will maintain Operations and Maintenance Funds at a level of 16.67% of annual operating expenses in the main operating funds, net of transfers.

### **Other Funds:**

Minimum Cash Reserve – The City will maintain a cash balance in the other funds equal to 20%-50% of annual budgeted expenditures, depending on the specific needs of the fund. Debt Reserve Funds are set up for most debt service obligations and are funded at 100%.

### **Reserve Deficiencies:**

If reserves in any City fund fall below the prescribed minimums, the City will implement the following budgetary strategies to replenish funding deficiencies:

- Seek reductions in recurring expenditures
- Seek to increase current revenue streams or develop new revenue sources
- Seek the use of ongoing grant funding to alleviate operating expenditures

### **Debt Policy**

1. Debt management will provide for the protection and maintenance of the City’s AA bond rating, the maintenance of adequate debt service reserves, compliance with debt covenant provisions, and appropriate disclosure to investors, underwriters, and rating agencies.
2. The City’s compliance officer is the City Controller. Compliance monitoring will be performed annually.
3. The term of any City debt issue, including lease-purchases, shall not exceed the useful life of the assets being acquired by the debt issue.
4. All debt issuance shall comply with Federal, State and City requirements. All IRS regulations in regards to post-issuance tax compliance will be followed.



5. The City shall maintain an ongoing performance monitoring system of the various outstanding bond indebtedness. This is particularly important as funds borrowed for a project today are not available to fund other projects tomorrow and funds committed for debt service payments today are not available to fund operations in the future.
6. The City shall maintain all spending records related to bond issuance until at least three years after the final maturity is redeemed.
7. The City will maintain good, ongoing communication with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).
8. Accompanying each debt issue will be an assessment of the City's capacity to repay the debt. The assessment will address the effects on the current operating budget, as well as identify the resources that will be utilized to repay the debt.
9. Long-term borrowing will not be used to finance current operations or normal maintenance and will only be considered for significant capital and infrastructure improvements.
10. The City will try to keep the average maturity of general obligation bonds at or below 20 years.
11. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.
12. The City will not issue tax or revenue anticipation notes.
13. The City will strive to maintain a reliance on pay-go financing for its capital improvements, whenever possible.
14. The City will follow the general debt limits as stated by Indiana law, which mandates a 2% debt limit on net assessed valuation for certain type of general obligation and other debt.
15. The City will report all debt to the Indiana Department of Local Government Finance (DLGF) using their Gateway Reporting Program.

### **Refinancing**

Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancing will be considered (within Federal tax law constraints) under the following conditions:

1. There is a net economic benefit.
  - a. In general, refinancing for economic savings will be undertaken whenever net present value savings of at least three (3%) percent of the refunded debt can be achieved.
  - b. Refinancing that produces net present value savings of less than three (3%) percent will be considered on a case-by-case basis.
2. It is needed to modernize covenants that are adversely affecting the City's financial position or operations.
3. The City wants to reduce the principal outstanding in order to achieve future debt service savings and it has available working capital to do so from other sources.

### **Investment and Cash Management Policies**

1. It is the policy of the City of South Bend to make all investments, in both Deposit and Investment Accounts, in accordance with the terms and limitations of IC 5-13-9, Deposit and Investment Powers, as amended from time to time.
2. Surplus monies of the City on deposit with financial institutions, as determined by the City, shall be invested with maturities scheduled to coincide with projected cash flow needs, taking into consideration large routine expenditures (payroll, accounts payable, bond payments) and sizable blocks of anticipated revenue (property taxes, state shared revenue).
3. The Investment Policy was revised on January 1, 2017 and is reviewed annually by the Finance Department and the Common Council during the annual investment meeting which is held after the first Monday in January and before January 31.
4. The City has entered into a custodial investment agreement with its primary financial institution to invest City funds.



### **Accounting, Auditing and Financial Reporting Policies**

1. The accounting policies of the City of South Bend conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing all governmental financial transactions and balances in a single accounting entity. Therefore, the City's accounting system is organized and operated on a "fund basis." Each fund is a distinct, self-balancing accounting entity.
2. Governmental funds utilize the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.
3. Property taxes are recognized as revenue in the year for which they are collected. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.
4. The State Board of Accounts requires an annual audit of all accounts of the City by the State Board of Accounts or by certified public accountants selected by the City and approved by the State Board of Accounts. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of South Bend are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.
5. The approval for allowance and write off of transactions related to uncollectible accounts is delegated to the City Controller and the Board of Public Works.
6. The City places continued emphasis on maintenance of an accounting system which provides strong internal budgetary and accounting controls designed to provide reasonable, but not absolute, assurances regarding both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, such as the budget and the *Comprehensive Annual Financial Report (CAFR)* as well as the maintenance of accountability of assets.
7. The City of South Bend issues a CAFR within six months of the close of the previous fiscal year. It will be distributed to the Mayor and Common Council within seven months of the fiscal year. The CAFR will be submitted annually to The Government Finance Officers Association (GFOA) for peer review as part of the *Certificate of Achievement for Excellence in Financial Reporting* program. All reports prepared by the auditors and management's response to those reports will be presented to the Mayor, Common Council President, and City Controller at the audit exit conference.
8. The City offers its employees a defined benefit pension plan through the State of Indiana Public Retirement System (INPRS). The retirement plan issues separate financial statements through the State-run program.

### **Internal Control**

The City's management team is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

### **Budgetary Controls**

In accordance with Indiana statutes, the City maintains budgetary controls integrated within the accounting system. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget (prepared on a cash basis) which is adopted by the Common Council or Redevelopment Commission (depending on the fund) and then reviewed and approved by the State of Indiana Department of Local Government and Finance (DLGF). Activities of the general fund, special revenue funds, capital project funds, enterprise funds, internal service funds, pension trust funds and debt service funds are included in the annual budget. The level of budgetary control



(that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by major budget classification within funds. The Mayor and Common Council may transfer appropriations from one major budget classification to another within a department by ordinance as long as the total appropriations for that fund are not exceeded. Additional appropriations in excess of the original budget must be approved by the Mayor and Common Council and are also submitted to the DLGF for either approval or acknowledgement (depending on the fund). Additional appropriations for funds approved by the Redevelopment Commission do not require DLGF approval. The deadline for adoption of the annual budget is November 1. The city's fiscal year begins on January 1.

### **Property Tax Controls**

In addition to budgetary and other controls established by Indiana statute, the City must operate within specific and rigid controls governing the amount of property tax it may levy. The property tax control program, which began in 1973, limits the amount of property tax that may be levied by each unit of government in its legally budgeted funds. The total amount of property tax levied by the unit may increase by the six-year average annual growth in Indiana personal non-farm income, with a 6% maximum.

During March 2008, the State of Indiana General Assembly enacted property tax reform legislation which made significant changes in the property tax system by capping the amount of property taxes at 1% of gross assessed value for residential homesteads, 2% for agricultural/rental properties and 3% for all other real and personal property. This legislation was phased in over a two-year period beginning in 2009. The loss of revenue to the City due to this legislation has been significant but has been overcome by cost savings and the adoption of local option income taxes to in order to continue providing essential City services, including police and fire protection.



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# FINANCIAL SUMMARIES

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**City of South Bend  
2019 Budget Summary**

<b>Fund Group</b>	<b>Cash Balance 1/1/2019</b>	<b>2019 Revenues</b>	<b>2019 Expenditures</b>	<b>Plus Adjustments</b>	<b>Surplus (Deficit)</b>	<b>Cash Balance 12/31/2019</b>
General Plus Funds	58,538,875	98,684,560	98,635,542	451,787	500,805	59,039,681
Special Revenue Funds - <b>A</b>	29,563,490	38,993,815	46,311,910	-	(7,318,095)	22,245,394
Internal Service Funds - <b>B</b>	15,998,792	34,286,040	38,560,582	-	(4,274,542)	11,724,251
Grant & Donation Funds - spend down to zero	2,042,291	4,458,586	5,362,511	-	(903,925)	1,138,366
Trust & Agency Funds	5,310,022	11,577,588	11,468,359	-	109,229	5,419,251
Capital Funds - spend down to zero	13,599,929	14,856,104	18,891,874	(326,579)	(4,362,349)	9,237,580
TIF & Redevelopment Commission Funds - <b>C</b>	24,330,353	28,586,021	34,181,000	-	(5,594,979)	18,735,375
Enterprise Funds - <b>D</b>	28,556,935	83,637,588	87,957,232	-	(4,319,644)	24,237,291
Bond & Debt Related Funds - spend down to zero	24,972,311	20,986,601	26,858,699	(266,886)	(6,138,984)	18,833,327
<b>Grand Total</b>	<b>\$ 202,912,998</b>	<b>\$ 336,066,903</b>	<b>\$ 368,227,709</b>	<b>\$ (141,678)</b>	<b>\$ (32,302,484)</b>	<b>\$ 170,610,516</b>

**NOTE:** Governmental accounting is unique. A "deficit" doesn't mean the City is spending more money than it has in the bank. It simply means the City is spending more money than it anticipates bringing in during the year. The result is spending down cash reserves. Some funds' cash reserves are meant to be spent down to zero, such as bond and capital funds and grant & donation funds. Other funds hold cash reserves equal to a percent of the fund's annual budget. When cash reserves are higher than the percent requirement, the City can spend down those reserves. Debt proceeds received in 2018 will be spent in 2019 on planned capital and infrastructure projects.

**A** - Special Revenue Funds - spend down in this category relates mainly to the unexpected decrease in estimated revenues from the State for gas tax. Due to plans for major capital projects in the works for 2019, the City will spend down the MVH fund in order to complete the large capital project. This fund will be reviewed closely during 2019 and future large capital projects will be prioritized based on the actual revenue received in 2019 and beyond.

**B** - Internal Service Funds - spend down in this category relates mainly to the Self Funded Employee Benefits fund. Cash has accumulated in this fund over time due to several years of lower than anticipated claims (due in part to the near-site health and wellness center). Therefore, the decision was made to use cash that was previously appropriated to offset expenses in 2019 in lieu of charging departments the full estimated burden in 2019. The cash reserves remain strong in this fund despite the spend down in 2019.

**C** - TIF (Tax Increment Financing) and Redevelopment Commission Funds - These funds are spent on capital projects as they arise. Funds unspent in one year stay in the fund for future use. TIF proceeds received in 2018 will be spent in 2019 on planned capital and infrastructure projects.

**D** - Enterprise Funds - spend down in this category is due mainly to the Water and Wastewater funds. Many capital projects are funded through these funds, many of which are budgeted in one year that do not get completed until the next year. Because the City is on a cash basis, the budget does not get "used" until the cash is spent. Water and Wastewater funds also have stand alone operations and maintenance reserve funds due to bond requirements. Those reserves along with the reserves in the actual operations funds remain strong.

**Changes in Fund Balance**

		2018 Amended Budget					2019 Adopted Budget						
		Cash Balance	2018	2018	Plus	Surplus	Cash Balance	2019	2019	Plus	Surplus	Cash Balance	
		1/1/2018	Revenues	Expenditures	Adjustments	(Deficit)	12/31/2018	Revenues	Expenditures	Adjustments	(Deficit)	12/31/2019	
<b>City Controlled Funds</b>													
<b>101</b>	<b>General Fund</b>	<b>36,417,969</b>	<b>62,738,612</b>	<b>62,100,216</b>	<b>-</b>	<b>638,396</b>	<b>37,056,365</b>	<b>37,056,365</b>	<b>64,707,205</b>	<b>64,707,205</b>	<b>-</b>	<b>37,056,365</b>	
<b>Special Revenue Funds</b>													
102	Rainy Day	10,294,137	185,000	-	-	185,000	10,479,137	160,000	-	-	160,000	10,639,137	
201	Parks & Recreation	6,210,755	17,635,696	16,282,061	-	1,353,635	7,564,390	18,392,354	20,376,632	-	(1,984,278)	5,580,112	
202	Motor Vehicle Highway	7,132,834	11,095,428	12,393,981	(694,982)	(1,993,535)	5,139,299	10,506,103	14,345,948	-	(3,839,845)	1,299,454	
203	Recreation Nonreverting	785,885	1,804,518	2,590,403	-	(785,885)	-	-	-	-	-	-	
209	Studebaker-Oliver Revitalizing Grants	876,414	216,514	1,078,598	645,000	(217,084)	659,330	110,000	750,000	-	(640,000)	19,330	
210	Economic Development State Grants	410,752	753,844	929,990	-	(176,146)	234,606	73,511	302,011	-	(228,500)	6,106	
211	Dept of Community Investment (DCI)	1,114,625	2,665,981	3,077,096	-	(411,115)	703,510	3,059,369	3,059,369	-	-	703,510	
212	Dept of Community Investment Grants	450,607	6,908,345	6,874,598	-	33,747	484,354	2,911,000	2,911,000	-	-	484,354	
216	Police State Seizures	194,467	41,037	32,000	-	9,037	203,504	32,000	32,000	-	-	203,504	
217	Gift, Donation, Bequest	100,898	113,050	98,428	-	14,622	115,520	25,800	47,500	-	(21,700)	93,820	
218	Police Curfew Violations	12,860	1,180	1,000	-	180	13,040	300	1,000	-	(700)	12,340	
219	Unsafe Building	379,148	934,433	972,413	-	(37,980)	341,168	862,691	862,691	-	-	341,168	
220	Law Enforcement Continuing Education	573,049	289,280	631,624	-	(342,344)	230,705	281,500	410,500	-	(129,000)	101,705	
221	Landlord Registration	9,685	6,140	1,000	-	5,140	14,825	1,000	500	-	500	15,325	
227	Loss Recovery	847,926	12,500	515,323	-	(502,823)	345,103	4,000	225,000	-	(221,000)	124,103	
249	Public Safety LOIT	988,905	7,873,441	7,622,970	-	250,471	1,239,376	8,566,555	8,566,555	-	-	1,239,376	
251	Local Roads & Streets	3,340,696	2,600,713	3,418,508	-	(817,795)	2,522,901	4,545,689	5,730,000	-	(1,184,311)	1,338,590	
257	LOIT Special Distribution	2,281,338	1,549,735	3,507,349	-	(1,957,614)	323,724	227,500	65,000	-	162,500	486,224	
258	Human Rights Federal Grant	572,740	178,840	172,334	-	6,506	579,246	167,400	234,988	-	(67,588)	511,658	
265	Local Road & Bridge Grant	992,943	1,376,000	2,130,500	-	(754,500)	238,443	1,200,000	1,200,000	-	-	238,443	
273	Morris PAC / Palais Royale Marketing	55,239	21,020	18,000	-	3,020	58,259	15,800	30,000	-	(14,200)	44,059	
274	Morris PAC Self-Promotion	-	131,000	50,000	-	81,000	81,000	125,400	75,000	-	50,400	131,400	
280	Police Block Grants	3,927	70	-	-	70	3,997	35	-	-	35	4,032	
281	Econ Develop Commission-Revenue Bonds	27,910	259	28,126	(43)	(27,910)	-	-	-	-	-	-	
289	HAZMAT	27,506	10,450	10,000	-	450	27,956	10,200	10,000	-	200	28,156	
291	Indiana River Rescue	123,859	104,752	101,800	-	2,952	126,811	72,500	102,800	-	(30,300)	96,511	
292	Police Grants	48,451	-	21,735	-	(21,735)	26,716	-	-	-	-	26,716	
294	Regional Police Academy	87,473	28,700	22,500	-	6,200	93,673	22,500	22,500	-	-	93,673	
295	COPS MORE Grant	135,365	226,769	112,785	-	113,984	249,349	92,000	92,000	-	-	249,349	
299	Police Federal Drug Enforcement	130,729	59,277	51,000	-	8,277	139,006	51,000	51,000	-	-	139,006	
404	County Option Income Tax	8,614,576	12,592,493	13,080,828	-	(488,335)	8,126,241	13,133,294	13,133,294	-	-	8,126,241	
408	Economic Development Income Tax	12,770,240	12,344,918	12,998,264	-	(653,346)	12,116,894	12,277,506	12,228,488	451,787	500,805	12,617,699	
410	Urban Development Action Grant	471,939	44,118	486,081	-	(441,963)	29,976	46,240	60,000	-	(13,760)	16,216	
655	Project ReLeaf	822,096	453,259	702,042	-	(248,783)	573,313	454,489	674,962	-	(220,473)	352,840	
705	Police K-9 Unit	2,889	2,050	2,020	-	30	2,919	2,020	2,020	-	-	2,919	
	<b>Total Special Revenue Funds</b>	<b>60,892,864</b>	<b>82,260,810</b>	<b>90,015,357</b>	<b>(50,025)</b>	<b>(7,804,572)</b>	<b>53,088,291</b>	<b>53,088,291</b>	<b>77,429,756</b>	<b>85,602,758</b>	<b>451,787</b>	<b>(7,721,215)</b>	<b>44,463,502</b>
<b>Debt Service Fund</b>													
312	2017 Parks Bond Debt Service	-	740,987	595,304	-	145,683	145,683	1,119,404	1,181,143	-	(61,739)	83,944	
313	Football Hall of Fame Debt Service	27,305	730,218	632,315	-	97,903	125,208	-	-	(125,208)	(125,208)	-	
755	South Bend Building Corp	771,586	2,656,400	2,636,025	-	20,375	791,961	2,636,750	2,634,750	-	2,000	793,961	
757	2015 Parks Bond Debt Service	557,768	381,907	380,107	-	1,800	559,568	380,431	383,732	-	(3,301)	556,267	
760	Eddy Street Commons Debt Service	2,501,480	2,229,972	3,779,472	2,500,000	950,500	3,451,980	1,301,625	1,299,125	-	2,500	3,454,480	
<b>Capital Project Funds</b>													
377	Professional Sports Development	23,743	1,403,697	814,870	-	588,827	612,570	545,000	354,770	-	190,230	802,800	
401	Coveleski Stadium Capital	54,612	44,500	90,000	-	(45,500)	9,112	44,250	40,000	-	4,250	13,362	
405	Park Nonreverting Capital	176,978	230,894	407,872	-	(176,978)	-	-	-	-	-	-	
406	Cumulative Capital Development	622,016	483,551	575,402	-	(91,851)	530,165	473,444	818,121	-	(344,677)	185,488	

**Changes in Fund Balance**

		2018 Amended Budget					2019 Adopted Budget						
		Cash Balance	2018	2018	Plus	Cash Balance	Cash Balance	2019	2019	Plus	Surplus	Cash Balance	
		1/1/2018	Revenues	Expenditures	Adjustments	(Deficit)	12/31/2018	1/1/2019	Revenues	Expenditures	Adjustments	(Deficit)	12/31/2019
407	Cumulative Capital Improvement	430,948	266,879	278,500	-	(11,621)	419,327	419,327	235,296	28,000	-	207,296	626,623
412	Major Moves Construction	2,910,880	543,331	2,573,799	-	(2,030,468)	880,412	880,412	520,678	1,200,000	-	(679,322)	201,090
416	Morris Performing Arts Center Capital	416,215	132,200	184,100	-	(51,900)	364,315	364,315	143,500	217,000	-	(73,500)	290,815
450	Palais Royale Historic Preservation	109,771	19,260	45,000	-	(25,740)	84,031	84,031	19,100	75,000	-	(55,900)	28,131
451	2018 Fire Station #9 Capital	-	5,055,758	5,045,000	-	10,758	10,758	10,758	-	-	-	-	10,758
452	2018 TIF Park Bond Capital	-	11,007,782	10,932,782	2,025,000	2,100,000	2,100,000	2,100,000	50,000	2,150,000	-	(2,100,000)	-
471	2017 Parks Bond Capital	13,888,958	180,000	10,309,100	-	(10,129,100)	3,759,858	3,759,858	3,000	3,479,400	-	(3,476,400)	283,458
677	Football Hall of Fame Capital	448,306	7,500	129,227	-	(121,727)	326,579	326,579	-	-	(326,579)	(326,579)	-
750	Equipment/Vehicle Leasing	3,598,717	10,849,960	10,123,466	-	726,494	4,325,211	4,325,211	2,037,625	2,034,625	-	3,000	4,328,211
751	2015 Parks Bond Capital	3,271,224	4,900	3,136,530	-	(3,131,630)	139,594	139,594	-	-	(139,594)	(139,594)	-
753	Smart Streets Bond Capital	1,040,156	1,500	2,101,500	1,059,844	(1,040,156)	-	-	-	-	-	-	-
759	Eddy Street Commons Capital	16,129,314	135	16,129,365	-	(16,129,230)	84	84	2,000	-	(2,084)	(84)	-
<b>Total Capital &amp; Debt Service Funds</b>		<b>46,979,978</b>	<b>36,971,331</b>	<b>70,899,736</b>	<b>5,584,844</b>	<b>(28,343,561)</b>	<b>18,636,418</b>	<b>18,636,418</b>	<b>9,512,103</b>	<b>15,895,666</b>	<b>(593,465)</b>	<b>(6,977,028)</b>	<b>11,659,388</b>
<b>Enterprise Funds</b>													
287	Emergency Medical Services Capital	4,314,122	1,801,839	3,389,730	-	(1,587,891)	2,726,231	2,726,231	1,130,695	2,665,512	-	(1,534,817)	1,191,414
288	Emergency Medical Services Operating	1,829,976	6,241,950	6,431,746	-	(189,796)	1,640,180	1,640,180	6,175,320	6,405,946	-	(230,626)	1,409,554
600	Consolidated Building Fund	3,143,961	3,294,411	4,763,185	-	(1,468,774)	1,675,187	1,675,187	4,774,198	4,668,760	-	105,438	1,780,625
601	Parking Garages	1,225,253	1,404,071	1,252,344	-	151,727	1,376,980	1,376,980	1,287,735	1,871,794	-	(584,059)	792,921
610	Solid Waste Operations	533,909	5,548,409	5,686,049	-	(137,640)	396,269	396,269	5,515,200	5,513,906	-	1,294	397,563
611	Solid Waste Capital	39,995	1,078,838	1,076,706	-	2,132	42,127	42,127	1,133,416	1,132,616	-	800	42,927
620	Water Works Operations	3,482,307	17,743,847	18,070,280	-	(326,433)	3,155,874	3,155,874	20,875,819	21,831,796	-	(955,977)	2,199,897
622	Water Works Capital	2,150,002	431,500	1,578,570	-	(1,147,070)	1,002,932	1,002,932	3,376,000	3,766,000	-	(390,000)	612,932
624	Water Works Customer Deposit	1,518,552	29,000	27,000	-	2,000	1,520,552	1,520,552	22,000	22,000	-	-	1,520,552
625	Water Works Sinking (Debt Service)	28,105	2,016,717	2,017,217	-	(500)	27,605	27,605	2,025,041	2,025,041	-	-	27,605
626	Water Works Bond Reserve	1,426,658	26,000	26,000	-	-	1,426,658	1,426,658	22,000	22,000	-	-	1,426,658
629	Water Works Reserve O&M	2,617,920	100,250	48,000	-	52,250	2,670,170	2,670,170	266,000	41,000	-	225,000	2,895,170
640	Sewer Repair Insurance	1,866,378	648,535	632,224	-	16,311	1,882,689	1,882,689	652,238	633,113	-	19,125	1,901,814
641	Sewage Works Operations	13,004,372	39,183,244	50,126,938	5,420,000	(5,523,694)	7,480,678	7,480,678	38,177,405	41,184,104	-	(3,006,699)	4,473,979
642	Sewage Works Capital	7,359,724	10,733,000	12,314,553	(3,855,000)	(5,436,553)	1,923,171	1,923,171	5,365,000	6,520,000	-	(1,155,000)	768,171
643	Sewage Works Reserve O&M	5,160,858	333,226	90,000	-	243,226	5,404,084	5,404,084	84,000	84,000	-	-	5,404,084
649	Sewage Sinking (Debt Service)	857,884	9,255,529	9,156,379	-	99,150	957,034	957,034	7,816,676	7,780,676	-	36,000	993,034
653	Sewage Debt Service Reserve	4,138,349	65,800	-	-	65,800	4,204,149	4,204,149	42,000	-	-	42,000	4,246,149
659	Sewer Bond 2011	145	5	150	-	(145)	-	-	-	-	-	-	-
661	Sewer Bond 2012	643,113	10,000	649,686	(3,427)	(643,113)	-	-	-	-	-	-	-
667	Storm Sewer Fund	-	-	-	-	-	-	-	1,253,298	1,200,000	-	53,298	53,298
670	Century Center	1,354,272	4,557,114	4,557,114	-	-	1,354,272	1,354,272	4,554,375	4,500,813	-	53,562	1,407,834
671	Century Center Capital	865,353	1,700	20,000	-	(18,300)	847,053	847,053	900	20,000	-	(19,100)	827,953
672	Century Center Energy Project Debt Service	58,882	420,731	306,737	-	113,994	172,876	172,876	415,464	416,424	-	(960)	171,916
<b>Total Enterprise Funds</b>		<b>57,620,089</b>	<b>104,925,716</b>	<b>122,220,608</b>	<b>1,561,573</b>	<b>(15,733,319)</b>	<b>38,763,624</b>	<b>41,886,769</b>	<b>104,964,780</b>	<b>112,305,501</b>	<b>-</b>	<b>(7,340,721)</b>	<b>34,546,048</b>
<b>Internal Service Funds</b>													
222	Central Services	1,085,494	9,097,627	9,416,524	-	(318,897)	766,597	766,597	9,450,814	9,317,737	-	133,077	899,674
224	Central Services Capital	194,599	79,700	155,036	-	(75,336)	119,263	119,263	376,200	375,000	-	1,200	120,463
226	Liability Insurance	4,674,728	2,828,730	5,100,241	-	(2,271,511)	2,403,217	2,403,217	3,973,197	3,992,783	-	(19,586)	2,383,631
278	Take Home Vehicle Police	752,925	17,000	30,000	-	(13,000)	739,925	739,925	4,000	50,000	-	(46,000)	693,925
279	IT / Innovation / 311 Call Center	1,589,083	6,994,237	7,548,512	-	(554,275)	1,034,808	1,034,808	8,046,393	8,351,968	-	(305,575)	729,233
711	Self-Funded Employee Benefits	9,935,961	19,099,300	18,145,518	-	953,782	10,889,743	10,889,743	12,636,190	16,622,400	-	(3,986,210)	6,903,533
713	Unemployment Compensation	225,977	3,800	80,000	-	(76,200)	149,777	149,777	2,000	70,000	-	(68,000)	81,777
714	Parental Leave Fund	-	170,420	155,694	-	14,726	14,726	14,726	173,446	155,694	-	17,752	32,478
<b>Total Internal Service Funds</b>		<b>18,458,766</b>	<b>38,290,814</b>	<b>40,631,525</b>	<b>-</b>	<b>(2,340,711)</b>	<b>16,118,055</b>	<b>16,118,055</b>	<b>34,662,240</b>	<b>38,935,582</b>	<b>-</b>	<b>(4,273,342)</b>	<b>11,844,714</b>

**Changes in Fund Balance**

	2018 Amended Budget						2019 Adopted Budget					
	Cash Balance 1/1/2018	2018 Revenues	2018 Expenditures	Plus Adjustments	Surplus (Deficit)	Cash Balance 12/31/2018	Cash Balance 1/1/2019	2019 Revenues	2019 Expenditures	Plus Adjustments	Surplus (Deficit)	Cash Balance 12/31/2019
<b>Trust &amp; Agency Funds</b>												
701 Fire Pension	464,746	5,226,484	5,112,457	-	114,027	578,773	578,773	5,217,138	5,112,457	-	104,681	683,454
702 Police Pension	886,366	6,246,686	6,583,452	-	(336,766)	549,600	549,600	6,360,200	6,355,902	-	4,298	553,898
718 State Tax Withholding Fund	433,998	-	-	-	-	433,998	433,998	-	-	-	-	433,998
725 Morris / Palais Box Office	2,446,226	-	-	-	-	2,446,226	2,446,226	-	-	-	-	2,446,226
726 Police Distributions Payable	841,894	-	-	-	-	841,894	841,894	-	-	-	-	841,894
730 City Cemetery	28,513	500	25,000	-	(24,500)	4,013	4,013	250	-	-	250	4,263
731 Bowman Cemetery	-	455,518	-	-	455,518	455,518	455,518	-	-	-	-	455,518
<b>Total Trust &amp; Agency Funds</b>	<b>5,101,743</b>	<b>11,929,188</b>	<b>11,720,909</b>	<b>-</b>	<b>208,279</b>	<b>5,310,022</b>	<b>5,310,022</b>	<b>11,577,588</b>	<b>11,468,359</b>	<b>-</b>	<b>109,229</b>	<b>5,419,251</b>
<b>Total City Funds</b>	<b>225,471,408</b>	<b>337,116,471</b>	<b>397,588,351</b>	<b>7,096,392</b>	<b>(53,375,488)</b>	<b>172,095,920</b>	<b>172,095,920</b>	<b>302,853,672</b>	<b>328,915,071</b>	<b>(141,678)</b>	<b>(26,203,077)</b>	<b>144,989,268</b>
<b>Redevelopment Commission Controlled Funds</b>												
<b>Tax Increment Financing Funds</b>												
324 TIF - River West Development Area (Airport)	33,563,915	24,647,339	48,356,182	-	(23,708,843)	9,855,072	9,855,072	17,565,949	18,000,000	-	(434,051)	9,421,021
422 TIF - West Washington	2,279,940	369,220	2,285,916	500,000	(1,416,696)	863,244	863,244	324,425	900,000	-	(575,575)	287,669
425 Redevelopment Retail Area (Leighton Plaza)	176,971	197,814	244,166	(130,619)	(176,971)	-	-	-	-	-	-	-
429 TIF - River East Develop Area (NE Dev)	8,790,697	3,294,376	9,587,691	1,000,000	(5,293,315)	3,497,382	3,497,382	2,865,805	5,100,000	-	(2,234,195)	1,263,187
430 TIF - Southside Development #1	7,848,685	2,314,657	8,556,026	1,000,000	(5,241,369)	2,607,316	2,607,316	2,259,283	4,000,000	-	(1,740,717)	866,599
435 TIF - Douglas Road	201,109	3,150	204,650	391	(201,109)	-	-	-	-	-	-	-
436 TIF - River East Residential (NE Res)	3,492,629	4,695,968	5,265,000	284	(568,748)	2,923,881	2,923,881	4,274,716	4,275,000	-	(284)	2,923,597
<b>Total Tax Increment Financing Funds</b>	<b>56,353,945</b>	<b>35,522,524</b>	<b>74,499,631</b>	<b>2,370,056</b>	<b>(36,607,051)</b>	<b>19,746,895</b>	<b>19,746,895</b>	<b>27,290,178</b>	<b>32,275,000</b>	<b>-</b>	<b>(4,984,822)</b>	<b>14,762,073</b>
<b>Redevelopment Funds</b>												
433 Redevelopment General	7,403	637,563	32,600	-	604,963	612,366	612,366	1,071,356	1,074,000	-	(2,644)	609,722
439 Certified Technology Park	614,013	10,000	-	-	10,000	624,013	624,013	8,487	625,000	-	(616,513)	7,500
454 Airport Urban Enterprise Zone	387,224	7,000	50,000	-	(43,000)	344,224	344,224	6,000	50,000	-	(44,000)	300,224
<b>Total Redevelopment Funds</b>	<b>1,008,640</b>	<b>654,563</b>	<b>82,600</b>	<b>-</b>	<b>571,963</b>	<b>1,580,603</b>	<b>1,580,603</b>	<b>1,085,843</b>	<b>1,749,000</b>	<b>-</b>	<b>(663,157)</b>	<b>917,446</b>
<b>Debt Service Funds</b>												
315 Airport 2003 Debt Reserve	1,040,462	17,500	16,000	-	1,500	1,041,962	1,041,962	14,000	14,000	-	-	1,041,962
317 Coveleski Debt Service Reserve	517,990	9,000	-	(4,000)	5,000	522,990	522,990	2,010	525,000	-	(522,990)	-
328 SBCDA 2003 Debt Reserve	1,739,495	30,000	30,000	-	-	1,739,495	1,739,495	20,000	20,000	-	-	1,739,495
351 2018 TIF Park Bond Debt Service Reserve	-	993,495	-	-	993,495	993,495	993,495	1,000	-	-	1,000	994,495
752 South Bend Redevelopment Authority	522,232	3,370,000	3,430,250	-	(60,250)	461,982	461,982	2,872,200	2,861,269	-	10,931	472,913
754 Industrial Revolving Fund	2,917,106	242,750	157,000	-	85,750	3,002,856	3,002,856	210,000	157,000	-	53,000	3,055,856
756 Smart Streets Debt Service Reserve	1,718,645	1,718,600	1,710,444	-	8,156	1,726,801	1,726,801	1,718,000	1,711,369	-	6,631	1,733,432
<b>Total Debt Service Funds</b>	<b>8,455,930</b>	<b>6,381,345</b>	<b>5,343,694</b>	<b>(4,000)</b>	<b>1,033,651</b>	<b>9,489,581</b>	<b>9,489,581</b>	<b>4,837,210</b>	<b>5,288,638</b>	<b>-</b>	<b>(451,428)</b>	<b>9,038,153</b>
<b>Total Redevelopment Commission Funds</b>	<b>65,818,515</b>	<b>42,558,432</b>	<b>79,925,925</b>	<b>2,366,056</b>	<b>(37,367,493)</b>	<b>30,817,078</b>	<b>30,817,078</b>	<b>33,213,231</b>	<b>39,312,638</b>	<b>-</b>	<b>(6,099,407)</b>	<b>24,717,671</b>
<b>Grand Total</b>	<b>291,289,923</b>	<b>379,674,903</b>	<b>477,514,276</b>	<b>9,462,448</b>	<b>(90,742,981)</b>	<b>202,912,998</b>	<b>202,912,999</b>	<b>336,066,903</b>	<b>368,227,709</b>	<b>(141,678)</b>	<b>(32,302,484)</b>	<b>169,706,940</b>

NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL

## Revenue & Expenditure Summary

Fund Type	2016 Actual	2017 Actual	2018 Amended Budget	2019 Adopted Budget	2018-2019 Change	2018-2019 Percent Change
<b>Revenues</b>						
General Fund	56,474,525	59,227,689	62,738,612	64,707,205	1,968,593	3.1%
Special Revenue Funds	67,801,179	82,757,545	82,260,810	77,429,756	(4,831,054)	-5.9%
Capital & Debt Service Funds	4,926,841	50,449,061	36,971,331	9,512,103	(27,459,228)	-74.3%
Enterprise Funds	94,282,102	95,965,345	104,925,716	104,964,780	39,064	0.0%
Internal Service Funds	28,766,463	34,044,917	38,290,814	34,662,240	(3,628,574)	-9.5%
Trust Funds	10,888,596	11,151,297	11,929,188	11,577,588	(351,600)	-2.9%
Tax Increment Financing Funds	30,052,570	31,156,387	35,522,524	27,290,178	(8,232,346)	-23.2%
Redevelopment Funds	23,583	266,247	654,563	1,085,843	431,280	65.9%
Debt Service Funds	29,942	8,911,856	6,381,345	4,837,210	(1,544,135)	-24.2%
<b>Total Revenue</b>	<b>\$ 293,245,801</b>	<b>\$ 373,930,343</b>	<b>\$ 379,674,903</b>	<b>\$ 336,066,903</b>	<b>\$ (43,608,000)</b>	<b>-11.5%</b>
<b>Expenditures</b>						
General Fund	52,482,273	57,324,663	62,100,216	64,707,205	2,606,989	4.2%
Special Revenue Funds	61,963,073	64,956,207	90,015,357	85,602,758	(4,412,599)	-4.9%
Capital & Debt Service Funds	4,472,162	23,916,457	70,899,736	15,895,666	(55,004,070)	-77.6%
Enterprise Funds	99,861,764	96,538,657	122,220,608	112,305,501	(9,915,107)	-8.1%
Internal Service Funds	26,190,507	29,475,099	40,631,525	38,935,582	(1,695,943)	-4.2%
Trust Funds	11,557,934	10,762,728	11,720,909	11,468,359	(252,550)	-2.2%
Tax Increment Financing Funds	30,660,319	29,572,822	74,499,631	32,275,000	(42,224,631)	-56.7%
Redevelopment Funds	143,242	1,801,133	82,600	1,749,000	1,666,400	2017.4%
Debt Service Funds	22,200	10,511,121	5,343,694	5,288,638	(55,056)	-1.0%
<b>Total Expenditures</b>	<b>\$ 287,353,474</b>	<b>\$ 324,858,886</b>	<b>\$ 477,514,276</b>	<b>\$ 368,227,709</b>	<b>\$ (109,286,567)</b>	<b>-22.9%</b>
<b>Net</b>	<b>\$ 5,892,327</b>	<b>\$ 49,071,457</b>	<b>\$ (97,839,373)</b>	<b>\$ (32,160,806)</b>	<b>\$ 65,678,567</b>	<b>-67.1%</b>

*Refer to discussions throughout the document for explanations on various increases and decreases above.*

**City of South Bend  
2019 Adopted Budgeted - Revenue by Type**

Fund	Fund/Department Name	Property Taxes	Local Income Taxes	Other Taxes	Grants/Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	PILOT	Transfers In	Total
<b>City Controlled Funds</b>																
101	General Fund	41,142,970	-	4,146,140	323,744	228,950	819,177	8,620	7,460,048	-	1,365,000	300,000	2,451,566	6,340,990	120,000	64,707,205
<b>Special Revenue Funds</b>																
102	Rainy Day	-	-	-	-	-	-	-	-	-	-	160,000	-	-	-	160,000
201	Parks & Recreation	9,680,317	-	720,180	3,050,000	-	3,583,861	-	-	-	626,000	30,996	301,000	-	400,000	18,392,354
202	Motor Vehicle Highway	-	-	6,299,031	-	-	222,445	-	138,150	-	-	47,845	10,882	-	3,787,750	10,506,103
209	Studebaker-Oliver Revitalizing Grants	-	-	-	-	-	-	-	-	-	-	10,000	100,000	-	-	110,000
210	Economic Development State Grants	-	-	-	-	-	-	-	-	-	-	5,929	67,582	-	-	73,511
211	Dept of Community Investment (DCI)	-	-	-	440,636	-	256,100	2,000	-	-	-	10,000	-	-	2,350,633	3,059,369
212	Dept of Community Investment Grants	-	-	-	2,711,000	-	-	1,000	-	-	-	2,000	197,000	-	-	2,911,000
216	Police State Seizures	-	-	-	30,000	-	-	-	-	-	-	2,000	-	-	-	32,000
217	Gift, Donation, Bequest	-	-	-	-	-	-	-	-	-	25,000	800	-	-	-	25,800
218	Police Curfew Violations	-	-	-	-	-	-	200	-	-	-	100	-	-	-	300
219	Unsafe Building	-	-	-	-	-	133,000	47,200	-	-	-	1,000	-	-	681,491	862,691
220	Law Enforcement Continuing Education	-	-	-	-	-	140,000	116,000	-	-	2,000	5,000	18,500	-	-	281,500
221	Landlord Registration	-	-	-	-	1,000	-	-	-	-	-	-	-	-	-	1,000
227	Loss Recovery	-	-	-	-	-	-	-	-	-	-	4,000	-	-	-	4,000
249	Public Safety LOIT	-	8,560,555	-	-	-	-	-	-	-	-	6,000	-	-	-	8,566,555
251	Local Roads & Streets	-	-	1,695,689	320,000	-	-	-	-	-	-	30,000	-	-	2,500,000	4,545,689
257	LOIT Special Distribution	-	-	-	215,000	-	-	-	-	-	-	12,500	-	-	-	227,500
258	Human Rights Federal Grant	-	-	-	145,000	-	-	-	-	-	-	2,000	20,400	-	-	167,400
265	Local Road & Bridge Grant	-	-	-	600,000	-	-	-	-	-	-	-	-	-	600,000	1,200,000
273	Morris PAC / Palais Royale Marketing	-	-	-	-	-	15,000	-	-	-	-	800	-	-	-	15,800
274	Morris PAC Self-Promotion	-	-	-	-	-	125,000	-	-	-	-	400	-	-	-	125,400
280	Police Block Grants	-	-	-	-	-	-	-	-	-	-	35	-	-	-	35
289	HAZMAT	-	-	-	-	-	10,000	-	-	-	-	200	-	-	-	10,200
291	Indiana River Rescue	-	-	-	-	-	72,000	-	-	-	-	500	-	-	-	72,500
292	Police Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
294	Regional Police Academy	-	-	-	-	-	20,000	-	-	-	-	500	2,000	-	-	22,500
295	COPS MORE Grant	-	-	-	53,750	-	-	-	-	-	3,250	500	34,500	-	-	92,000
299	Police Federal Drug Enforcement	-	-	-	50,000	-	-	-	-	-	-	1,000	-	-	-	51,000
404	County Option Income Tax	-	12,148,294	-	-	-	-	-	-	-	-	95,000	60,000	-	830,000	13,133,294
408	Economic Development Income Tax	-	11,632,846	-	-	-	150,000	354,660	-	-	-	140,000	-	-	-	12,277,506
410	Urban Development Action Grant	-	-	-	-	-	-	-	-	-	-	1,000	45,240	-	-	46,240
655	Project ReLeaf	-	-	-	-	-	447,139	-	-	-	-	7,350	-	-	-	454,489
705	Police K-9 Unit	-	-	-	-	-	-	-	-	-	2,000	20	-	-	-	2,020
	<b>Total Special Revenue Funds</b>	<b>9,680,317</b>	<b>32,341,695</b>	<b>8,714,900</b>	<b>7,615,386</b>	<b>1,000</b>	<b>5,174,545</b>	<b>521,060</b>	<b>138,150</b>	<b>-</b>	<b>658,250</b>	<b>577,475</b>	<b>857,104</b>	<b>-</b>	<b>11,149,874</b>	<b>77,429,756</b>
<b>Debt Service Fund</b>																
312	2017 Parks Bond Debt Service	1,077,000	-	41,404	-	-	-	-	-	-	-	1,000	-	-	-	1,119,404
755	South Bend Building Corp	-	-	-	-	-	-	-	-	-	-	1,000	-	-	2,635,750	2,636,750
757	2015 Parks Bond Debt Service	-	-	-	-	-	-	-	-	-	-	1,000	-	-	379,431	380,431
760	Eddy Street Commons Debt Service	-	-	-	-	-	-	-	-	-	-	3,500	-	-	1,298,125	1,301,625
<b>Capital Project Funds</b>																
377	Professional Sports Development	-	-	-	-	-	-	-	-	-	-	2,000	18,000	-	525,000	545,000
401	Coveleski Stadium Capital	-	-	-	-	-	43,500	-	-	-	-	750	-	-	-	44,250
406	Cumulative Capital Development	436,330	-	34,014	-	-	-	-	-	-	-	3,100	-	-	-	473,444
407	Cumulative Capital Improvement	-	-	207,296	-	-	-	-	-	-	-	3,000	25,000	-	-	235,296
412	Major Moves Construction	-	-	-	-	-	-	-	-	-	-	27,500	493,178	-	-	520,678
416	Morris Performing Arts Center Capital	-	-	-	-	-	137,500	-	-	-	-	6,000	-	-	-	143,500
450	Palais Royale Historic Preservation	-	-	-	-	-	-	-	-	-	-	600	18,500	-	-	19,100
452	2018 TIF Park Bond Capital	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	50,000
471	2017 Parks Bond Capital	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	3,000
750	Equipment/Vehicle Leasing	-	-	-	-	-	-	-	-	2,034,625	-	3,000	-	-	-	2,037,625
759	Eddy Street Commons Capital	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	2,000
	<b>Total Capital &amp; Debt Service Funds</b>	<b>1,513,330</b>	<b>-</b>	<b>282,714</b>	<b>-</b>	<b>-</b>	<b>181,000</b>	<b>-</b>	<b>-</b>	<b>2,034,625</b>	<b>-</b>	<b>107,450</b>	<b>554,678</b>	<b>-</b>	<b>4,838,306</b>	<b>9,512,103</b>

**City of South Bend**  
**2019 Adopted Budgeted - Revenue by Type**

Fund	Fund/Department Name	Property Taxes	Local Income Taxes	Other Taxes	Grants/ Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	PILOT	Transfers In	Total
	<b>Enterprise Funds</b>															
287	Emergency Medical Services Capital	-	-	-	75,000	-	500,000	-	-	-	-	10,000	-	-	545,695	1,130,695
288	Emergency Medical Services Operating	-	-	-	-	-	5,163,884	2,500	-	-	-	15,000	5,000	-	988,936	6,175,320
600	Consolidated Building Fund	-	-	-	-	95,875	1,890,860	174,250	73,304	-	-	5,000	6,000	-	2,528,909	4,774,198
601	Parking Garages	-	-	-	-	-	1,220,835	55,700	-	-	-	10,000	1,200	-	-	1,287,735
610	Solid Waste Operations	-	-	-	-	-	5,402,500	-	-	-	-	11,500	101,200	-	-	5,515,200
611	Solid Waste Capital	-	-	-	-	-	-	-	-	-	-	800	-	-	1,132,616	1,133,416
620	Water Works Operations	-	-	-	-	-	18,942,730	-	1,734,889	-	-	40,000	63,200	-	95,000	20,875,819
622	Water Works Capital	-	-	-	-	-	100,000	-	-	-	-	35,000	-	-	3,241,000	3,376,000
624	Water Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	22,000	-	-	-	22,000
625	Water Works Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	10,000	-	-	2,015,041	2,025,041
626	Water Works Bond Reserve	-	-	-	-	-	-	-	-	-	-	22,000	-	-	-	22,000
629	Water Works Reserve O&M	-	-	-	-	-	-	-	-	-	-	41,000	-	-	225,000	266,000
640	Sewer Repair Insurance	-	-	-	-	-	637,863	-	-	-	-	14,375	-	-	-	652,238
641	Sewage Works Operations	-	-	-	-	-	37,195,510	-	421,463	-	-	225,000	51,432	-	284,000	38,177,405
642	Sewage Works Capital	-	-	-	-	-	250,000	-	-	-	-	115,000	-	-	5,000,000	5,365,000
643	Sewage Works Reserve O&M	-	-	-	-	-	-	-	-	-	-	84,000	-	-	-	84,000
649	Sewage Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	36,000	-	-	7,780,676	7,816,676
653	Sewage Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	42,000	-	-	-	42,000
667	Storm Sewer Fund	-	-	-	-	-	1,253,298	-	-	-	-	-	-	-	-	1,253,298
670	Century Center	-	-	1,275,000	-	-	3,200,730	-	66,045	-	-	-	12,600	-	-	4,554,375
671	Century Center Capital	-	-	-	-	-	-	-	-	-	-	900	-	-	-	900
672	Century Center Energy Project Debt Service	-	-	221,437	-	-	-	-	-	-	-	103,275	-	-	90,752	415,464
	<b>Total Enterprise Funds</b>	-	-	1,496,437	75,000	95,875	75,758,210	232,450	2,295,701	-	-	842,850	240,632	-	23,927,625	104,964,780
	<b>Internal Service Funds</b>															
222	Central Services	-	-	-	-	5,615	3,802,123	-	610,726	-	-	9,200	5,023,150	-	-	9,450,814
224	Central Services Capital	-	-	-	-	-	-	-	-	-	-	1,200	-	-	375,000	376,200
226	Liability Insurance	-	-	-	-	-	-	-	3,931,197	-	-	40,000	2,000	-	-	3,973,197
278	Take Home Vehicle Police	-	-	-	-	-	-	-	-	-	-	4,000	-	-	-	4,000
279	IT / Innovation / 311 Call Center	-	-	-	-	-	-	-	7,991,331	-	-	10,000	45,062	-	-	8,046,393
711	Self-Funded Employee Benefits	-	-	-	-	-	-	-	-	-	-	100,000	12,536,190	-	-	12,636,190
713	Unemployment Compensation	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	2,000
714	Parental Leave Fund	-	-	-	-	-	173,346	-	-	-	-	100	-	-	-	173,446
	<b>Total Internal Service Funds</b>	-	-	-	-	5,615	3,975,469	-	12,533,254	-	-	166,500	17,606,402	-	375,000	34,662,240
	<b>Trust Funds</b>															
701	Fire Pension	-	-	5,212,638	-	-	-	-	-	-	-	4,500	-	-	-	5,217,138
702	Police Pension	-	-	6,347,700	-	-	-	-	-	-	-	4,500	8,000	-	-	6,360,200
730	City Cemetery	-	-	-	-	-	-	-	-	-	-	250	-	-	-	250
	<b>Total Trust Funds</b>	-	-	11,560,338	-	-	-	-	-	-	-	9,250	8,000	-	-	11,577,588
	<b>Total City Funds</b>	52,336,617	32,341,695	26,200,529	8,014,130	331,440	85,908,401	762,130	22,427,153	2,034,625	2,023,250	2,003,525	21,718,382	6,340,990	40,410,805	302,853,672
	<b>Redevelopment Commission Controlled Funds</b>															
	<b>Tax Increment Financing Funds</b>															
324	TIF - River West Development Area (Airport)	16,935,449	-	396,500	-	-	-	-	-	-	-	200,000	-	-	34,000	17,565,949
422	TIF - West Washington	314,425	-	-	-	-	-	-	-	-	-	10,000	-	-	-	324,425
429	TIF - River East Develop Area (NE Dev)	2,808,805	-	-	-	-	-	-	-	-	-	57,000	-	-	-	2,865,805
430	TIF - Southside Development #1	2,229,283	-	-	-	-	-	-	-	-	-	30,000	-	-	-	2,259,283
436	TIF - River East Residential (NE Res)	4,260,716	-	-	-	-	-	-	-	-	-	14,000	-	-	-	4,274,716
	<b>Total Tax Increment Financing Funds</b>	26,548,678	-	396,500	-	-	-	-	-	-	-	311,000	-	-	34,000	27,290,178

**City of South Bend**  
**2019 Adopted Budgeted - Revenue by Type**

Fund	Fund/Department Name	Property Taxes	Local Income Taxes	Other Taxes	Grants/ Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	PILOT	Transfers In	Total
	<b>Redevelopment Funds</b>															
433	Redevelopment General	-	70,356	-	-	-	-	-	-	-	1,000,000	1,000	-	-	-	1,071,356
439	Certified Technology Park	-	-	-	-	-	-	-	-	-	-	8,487	-	-	-	8,487
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	-	-	-	-	6,000	-	-	-	6,000
	<b>Total Redevelopment Funds</b>	-	<b>70,356</b>	-	-	-	-	-	-	-	<b>1,000,000</b>	<b>15,487</b>	-	-	-	<b>1,085,843</b>
	<b>Debt Service Funds</b>															
315	Airport 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	14,000	-	-	-	14,000
317	Coveleski Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	2,010	-	-	-	2,010
328	SBCDA 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	20,000
351	2018 TIF Park Bond Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	1,000
752	South Bend Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	2,700	-	-	2,869,500	2,872,200
754	Industrial Revolving Fund	-	-	-	-	-	-	-	-	-	-	183,000	27,000	-	-	210,000
756	Smart Streets Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	2,500	-	-	1,715,500	1,718,000
	<b>Total Debt Service Funds</b>	-	-	-	-	-	-	-	-	-	-	<b>225,210</b>	<b>27,000</b>	-	<b>4,585,000</b>	<b>4,837,210</b>
	<b>Total Redevelopment Commission Funds</b>	<b>26,548,678</b>	<b>70,356</b>	<b>396,500</b>	-	-	-	-	-	-	<b>1,000,000</b>	<b>551,697</b>	<b>27,000</b>	-	<b>4,619,000</b>	<b>33,213,231</b>
	<b>Grand Total</b>	<b>78,885,295</b>	<b>32,412,051</b>	<b>26,597,029</b>	<b>8,014,130</b>	<b>331,440</b>	<b>85,908,401</b>	<b>762,130</b>	<b>22,427,153</b>	<b>2,034,625</b>	<b>3,023,250</b>	<b>2,555,222</b>	<b>21,745,382</b>	<b>6,340,990</b>	<b>45,029,805</b>	<b>336,066,903</b>



**City of South Bend  
2019 Adopted Budget - Expenditures by Type**

Fund	Fund/Department Name	Salaries/ Wages	Fringe Benefits	Supplies	Professional Services	Travel & Training	Utilities	Debt Service	Interfund Allocations	Health & Liability Insurance	Other Costs	PILOT	Capital	Transfers Out	Total
<b>City Controlled Funds</b>															
	<b>General Fund</b>														
	Mayor	543,029	200,065	700	-	3,990	-	1,309	120,197	-	25,225	-	-	-	894,515
	City Clerk	273,873	97,076	6,800	27,987	9,950	-	-	76,327	-	34,250	-	-	-	526,263
	Common Council	218,200	111,880	6,375	208,131	6,000	-	-	56,532	-	19,550	-	-	-	626,668
	WNIT Contract	-	-	-	43,000	-	-	-	-	-	-	-	-	-	43,000
	Administration & Finance	1,642,180	570,981	23,500	46,000	21,110	-	2,506	228,287	-	35,699	-	-	-	2,570,263
	Morris Performing Arts Center	553,202	213,595	23,600	10,000	18,450	130,000	-	240,405	-	107,650	-	-	-	1,296,902
	Palais Royale Ballroom	108,069	53,957	13,600	-	2,500	94,000	-	48,511	-	125,550	-	15,000	-	461,187
	Legal Department	866,473	278,276	3,450	2,550	13,450	-	-	96,719	-	18,100	-	-	-	1,279,018
	Engineering	1,807,736	558,778	24,450	150,000	35,900	-	15,045	365,366	-	53,815	-	-	-	3,011,090
	Office of Sustainability	98,302	27,772	22,300	85,000	9,174	-	-	32,367	-	3,900	-	-	-	278,815
	AmeriCorps Grant Program	95,000	40,066	56,590	228,368	9,753	-	-	-	-	3,340	-	-	-	433,117
	Police Department	17,636,092	5,812,652	1,106,298	615,000	200	214,750	144,353	4,333,272	-	1,391,897	-	-	-	31,254,514
	Fire Department	12,608,788	4,446,107	615,422	224,000	100,500	235,000	-	1,979,778	-	828,500	-	-	608,052	21,646,147
	Human Rights	212,610	65,508	1,037	-	2,500	-	-	49,491	-	54,560	-	-	-	385,706
	<b>Total General Fund</b>	<b>36,663,554</b>	<b>12,476,713</b>	<b>1,904,122</b>	<b>1,640,036</b>	<b>233,477</b>	<b>673,750</b>	<b>163,213</b>	<b>7,627,252</b>	<b>-</b>	<b>2,702,036</b>	<b>-</b>	<b>15,000</b>	<b>608,052</b>	<b>64,707,205</b>
	<b>Special Revenue Funds</b>														
201	Parks & Recreation	6,269,655	2,012,453	1,462,641	1,577,509	63,500	630,800	408,460	1,672,261	-	1,806,148	-	4,473,205	-	20,376,632
202	Motor Vehicle Highway	3,226,146	1,266,423	2,934,307	540,468	20,000	53,510	925,627	1,628,279	-	1,251,188	-	-	2,500,000	14,345,948
209	Studebaker-Oliver Revitalizing Grants	-	-	-	750,000	-	-	-	-	-	-	-	-	-	750,000
210	Economic Development State Grants	-	-	-	-	-	-	72,011	-	-	-	-	-	230,000	302,011
211	Dept of Community Investment (DCI)	1,706,330	609,283	23,748	181,532	28,700	-	-	464,363	-	45,413	-	-	-	3,059,369
212	Dept of Community Investment Grants	-	-	-	-	-	-	-	-	-	2,911,000	-	-	-	2,911,000
216	Police State Seizures	-	-	-	-	20,000	-	-	-	-	12,000	-	-	-	32,000
217	Gift, Donation, Bequest	-	-	5,000	22,000	-	-	-	-	-	20,500	-	-	-	47,500
218	Police Curfew Violations	-	-	-	-	-	-	-	-	-	1,000	-	-	-	1,000
219	Unsafe Building	191,978	79,869	26,450	48,000	-	-	-	34,894	-	481,500	-	-	-	862,691
220	Law Enforcement Continuing Education	-	-	190,500	-	150,000	-	-	-	-	70,000	-	-	-	410,500
221	Landlord Registration	-	-	-	-	-	-	-	-	-	500	-	-	-	500
227	Loss Recovery	-	-	-	25,000	-	-	-	-	-	200,000	-	-	-	225,000
249	Public Safety LOIT	6,484,606	2,081,949	-	-	-	-	-	-	-	-	-	-	-	8,566,555
251	Local Roads & Streets	-	-	250,000	680,000	-	-	-	-	-	650,000	-	3,550,000	600,000	5,730,000
257	LOIT Special Distribution	-	-	-	65,000	-	-	-	-	-	-	-	-	-	65,000
258	Human Rights Federal Grant	108,930	41,158	2,000	27,800	18,800	-	-	-	-	36,300	-	-	-	234,988
265	Local Road & Bridge Grant	-	-	-	-	-	-	-	-	-	1,200,000	-	-	-	1,200,000
273	Morris PAC / Palais Royale Marketing	-	-	-	-	-	-	-	-	-	30,000	-	-	-	30,000
274	Morris PAC Self-Promotion	-	-	-	15,000	-	-	-	-	-	60,000	-	-	-	75,000
289	HAZMAT	-	-	10,000	-	-	-	-	-	-	-	-	-	-	10,000
291	Indiana River Rescue	13,000	2,500	18,800	-	23,500	-	-	-	-	45,000	-	-	-	102,800
294	Regional Police Academy	-	-	1,500	-	11,500	-	-	-	-	9,500	-	-	-	22,500
295	COPS MORE Grant	-	-	47,000	-	-	-	-	-	-	45,000	-	-	-	92,000
299	Police Federal Drug Enforcement	-	-	6,000	-	-	-	-	-	-	-	-	45,000	-	51,000
404	County Option Income Tax	-	-	140,000	830,000	-	1,570,000	1,647,902	8,631	-	3,767,432	-	405,000	4,764,329	13,133,294
408	Economic Development Income Tax	-	-	-	3,198,018	-	-	322,949	-	-	2,401,000	-	525,000	5,781,521	12,228,488
410	Urban Development Action Grant	-	-	-	-	-	-	60,000	-	-	-	-	-	-	60,000
655	Project ReLeaf	72,660	5,559	-	-	-	-	-	40,243	-	6,500	-	-	550,000	674,962
705	Police K-9 Unit	-	-	-	-	-	-	-	-	-	2,020	-	-	-	2,020
	<b>Total Special Revenue Funds</b>	<b>18,073,305</b>	<b>6,099,194</b>	<b>5,117,946</b>	<b>7,960,327</b>	<b>336,000</b>	<b>2,254,310</b>	<b>3,436,949</b>	<b>3,848,671</b>	<b>-</b>	<b>15,052,001</b>	<b>-</b>	<b>8,998,205</b>	<b>14,425,850</b>	<b>85,602,758</b>

**City of South Bend**  
**2019 Adopted Budget - Expenditures by Type**

Fund	Fund/Department Name	Salaries/ Wages	Fringe Benefits	Supplies	Professional Services	Travel & Training	Utilities	Debt Service	Interfund Allocations	Health & Liability Insurance	Other Costs	PILOT	Capital	Transfers Out	Total
	<b>Debt Service Fund</b>														
312	2017 Parks Bond Debt Service	-	-	-	-	-	-	1,181,143	-	-	-	-	-	-	1,181,143
755	South Bend Building Corp	-	-	-	-	-	-	2,634,750	-	-	-	-	-	-	2,634,750
757	2015 Parks Bond Debt Service	-	-	-	-	-	-	383,732	-	-	-	-	-	-	383,732
760	Eddy Street Commons Debt Service	-	-	-	-	-	-	1,299,125	-	-	-	-	-	-	1,299,125
	<b>Capital Project Funds</b>														
377	Professional Sports Development	-	-	-	-	-	-	354,770	-	-	-	-	-	-	354,770
401	Coveleski Stadium Capital	-	-	-	-	-	-	-	-	-	40,000	-	-	-	40,000
406	Cumulative Capital Development	-	-	-	-	-	-	532,121	-	-	-	-	286,000	-	818,121
407	Cumulative Capital Improvement	-	-	-	-	-	-	-	-	-	-	-	28,000	-	28,000
412	Major Moves Construction	-	-	-	-	-	-	-	-	-	-	-	1,200,000	-	1,200,000
416	Morris Performing Arts Center Capital	-	-	15,000	-	-	-	-	-	-	122,000	-	80,000	-	217,000
450	Palais Royale Historic Preservation	-	-	-	-	-	-	-	-	-	75,000	-	-	-	75,000
452	2018 TIF Park Bond Capital	-	-	-	-	-	-	-	-	-	-	-	2,150,000	-	2,150,000
471	2017 Parks Bond Capital	-	-	-	-	-	-	-	-	-	-	-	3,479,400	-	3,479,400
750	Equipment/Vehicle Leasing	-	-	-	-	-	-	-	-	-	-	-	2,034,625	-	2,034,625
	<b>Total Capital &amp; Debt Service Funds</b>	-	-	15,000	-	-	-	6,385,641	-	-	237,000	-	9,258,025	-	15,895,666
	<b>Enterprise Funds</b>														
287	Emergency Medical Services Capital	-	-	-	-	-	-	801,682	-	-	-	-	1,460,000	403,830	2,665,512
288	Emergency Medical Services Operating	4,009,648	1,196,092	404,840	74,610	17,000	33,000	-	261,156	-	409,600	-	-	-	6,405,946
600	Consolidated Building Fund	2,040,542	775,006	136,681	53,180	31,875	32,200	157,306	936,177	-	301,850	-	45,000	158,943	4,668,760
601	Parking Garages	-	-	-	681,368	-	77,000	-	49,026	-	804,400	-	260,000	-	1,871,794
610	Solid Waste Operations	1,110,697	467,437	375,200	-	19,900	-	-	998,406	-	1,409,650	-	-	1,132,616	5,513,906
611	Solid Waste Capital	-	-	-	-	-	-	1,132,616	-	-	-	-	-	-	1,132,616
620	Water Works Operations	3,608,115	1,428,992	1,728,743	2,179,580	48,925	785,550	419,879	1,979,352	-	2,448,995	1,662,624	-	5,541,041	21,831,796
622	Water Works Capital	-	-	-	-	-	-	-	-	-	-	-	3,766,000	-	3,766,000
624	Water Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	-	-	22,000	22,000
625	Water Works Sinking (Debt Service)	-	-	-	-	-	-	2,015,041	-	-	-	-	-	10,000	2,025,041
626	Water Works Bond Reserve	-	-	-	-	-	-	-	-	-	-	-	-	22,000	22,000
629	Water Works Reserve O&M	-	-	-	-	-	-	-	-	-	-	-	-	41,000	41,000
640	Sewer Repair Insurance	113,545	44,636	65,937	-	-	-	-	75,495	-	333,500	-	-	-	633,113
641	Sewage Works Operations	5,074,749	1,917,683	2,191,663	1,667,000	80,500	1,196,652	592,918	5,730,856	-	5,130,139	4,678,366	-	12,923,578	41,184,104
642	Sewage Works Capital	-	-	-	-	-	-	-	-	-	-	-	6,520,000	-	6,520,000
643	Sewage Works Reserve O&M	-	-	-	-	-	-	-	-	-	-	-	-	84,000	84,000
649	Sewage Sinking (Debt Service)	-	-	-	-	-	-	7,780,676	-	-	-	-	-	-	7,780,676
667	Storm Sewer Fund	-	-	-	200,000	-	-	-	-	-	-	-	1,000,000	-	1,200,000
670	Century Center	1,475,246	534,662	1,169,184	86,248	2,000	318,444	-	162,380	54,611	607,286	-	-	90,752	4,500,813
671	Century Center Capital	-	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000
672	Century Center Energy Project Debt Service	-	-	-	-	-	-	416,424	-	-	-	-	-	-	416,424
	<b>Total Enterprise Funds</b>	17,432,542	6,364,508	6,072,248	4,941,986	200,200	2,442,846	13,316,542	10,192,848	54,611	11,445,420	6,340,990	13,071,000	20,429,760	112,305,501
	<b>Internal Service Funds</b>														
222	Central Services	2,291,115	912,335	126,279	200,000	24,800	4,620,245	15,279	648,014	-	104,670	-	-	375,000	9,317,737
224	Central Services Capital	-	-	5,000	-	-	-	9,000	-	-	61,000	-	300,000	-	375,000
226	Liability Insurance	154,286	61,221	17,076	184,929	26,550	-	-	144,621	1,408,500	1,995,600	-	-	-	3,992,783
278	Take Home Vehicle Police	-	-	-	-	-	-	-	-	-	50,000	-	-	-	50,000
279	IT / Innovation / 311 Call Center	1,942,598	692,708	71,850	1,067,434	105,010	-	346,146	6,785	-	3,519,437	-	-	600,000	8,351,968
711	Self-Funded Employee Benefits	-	-	146,100	1,276,000	-	-	-	-	15,169,600	30,700	-	-	-	16,622,400
713	Unemployment Compensation	-	60,000	-	10,000	-	-	-	-	-	-	-	-	-	70,000
714	Parental Leave Fund	131,000	24,694	-	-	-	-	-	-	-	-	-	-	-	155,694
	<b>Total Internal Service Funds</b>	4,518,999	1,750,958	366,305	2,738,363	156,360	4,620,245	370,425	799,420	16,578,100	5,761,407	-	300,000	975,000	38,935,582

**City of South Bend  
2019 Adopted Budget - Expenditures by Type**

Fund	Fund/Department Name	Salaries/ Wages	Fringe Benefits	Supplies	Professional Services	Travel & Training	Utilities	Debt Service	Interfund Allocations	Health & Liability Insurance	Other Costs	PILOT	Capital	Transfers Out	Total
	<b>Trust Funds</b>														
701	Fire Pension	5,105,307	-	300	5,000	350	-	-	-	-	1,500	-	-	-	5,112,457
702	Police Pension	6,343,985	3,717	800	5,500	500	-	-	-	-	1,400	-	-	-	6,355,902
	<b>Total Trust Funds</b>	<b>11,449,292</b>	<b>3,717</b>	<b>1,100</b>	<b>10,500</b>	<b>850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,468,359</b>
	<b>Total City Funds</b>	<b>88,137,692</b>	<b>26,695,090</b>	<b>13,476,721</b>	<b>17,291,212</b>	<b>926,887</b>	<b>9,991,151</b>	<b>23,672,770</b>	<b>22,468,191</b>	<b>16,632,711</b>	<b>35,200,764</b>	<b>6,340,990</b>	<b>31,642,230</b>	<b>36,438,662</b>	<b>328,915,071</b>
	<b>Redevelopment Commission Controlled Funds</b>														
	<b>Tax Increment Financing Funds</b>														
324	TIF - River West Development Area (Airport)	-	-	-	369,644	-	-	4,780,165	-	-	-	-	8,589,173	4,261,018	18,000,000
422	TIF - West Washington	-	-	-	-	-	-	-	-	-	-	-	900,000	-	900,000
429	TIF - River East Develop Area (NE Dev)	-	-	-	-	-	-	-	-	-	-	-	5,100,000	-	5,100,000
430	TIF - Southside Development #1	-	-	-	-	-	-	-	-	-	-	-	4,000,000	-	4,000,000
436	TIF - River East Residential (NE Res)	-	-	-	9,047	-	-	494,828	-	-	-	-	-	3,771,125	4,275,000
	<b>Total Tax Increment Financing Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>378,691</b>	<b>-</b>	<b>-</b>	<b>5,274,993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,589,173</b>	<b>8,032,143</b>	<b>32,275,000</b>
	<b>Redevelopment Funds</b>														
433	Redevelopment General	-	-	-	4,500	-	-	-	-	-	1,069,500	-	-	-	1,074,000
439	Certified Technology Park	-	-	-	-	-	-	-	-	-	-	-	625,000	-	625,000
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	-	-	-	50,000	-	-	-	50,000
	<b>Total Redevelopment Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,119,500</b>	<b>-</b>	<b>625,000</b>	<b>-</b>	<b>1,749,000</b>
	<b>Debt Service Funds</b>														
315	Airport 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	-	-	14,000	14,000
317	Coveleski Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	-	-	525,000	525,000
328	SBCDA 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000
752	South Bend Redevelopment Authority	-	-	-	-	-	-	2,861,269	-	-	-	-	-	-	2,861,269
754	Industrial Revolving Fund	-	-	-	45,000	-	-	-	-	-	112,000	-	-	-	157,000
756	Smart Streets Debt Service Reserve	-	-	-	-	-	-	1,711,369	-	-	-	-	-	-	1,711,369
	<b>Total Debt Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>4,572,638</b>	<b>-</b>	<b>-</b>	<b>112,000</b>	<b>-</b>	<b>-</b>	<b>559,000</b>	<b>5,288,638</b>
	<b>Total Redevelopment Commission Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>428,191</b>	<b>-</b>	<b>-</b>	<b>9,847,631</b>	<b>-</b>	<b>-</b>	<b>1,231,500</b>	<b>-</b>	<b>19,214,173</b>	<b>8,591,143</b>	<b>39,312,638</b>
	<b>Grand Total</b>	<b>88,137,692</b>	<b>26,695,090</b>	<b>13,476,721</b>	<b>17,719,403</b>	<b>926,887</b>	<b>9,991,151</b>	<b>33,520,401</b>	<b>22,468,191</b>	<b>16,632,711</b>	<b>36,432,264</b>	<b>6,340,990</b>	<b>50,856,403</b>	<b>45,029,805</b>	<b>368,227,709</b>

## Consolidated Financial Schedules

### All Funds

	2016		2018		2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
	Actual	Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023		
<b>Revenue</b>											
Property Taxes	76,708,415	77,136,347	80,788,794	44,630,523	78,885,295	75,743,221	77,187,482	77,871,467	78,446,801	(1,903,499)	-2%
Local Income Taxes	31,463,184	28,360,244	30,274,493	18,084,163	32,412,051	33,180,368	33,967,696	34,774,524	35,601,355	2,137,558	7%
Other Taxes	25,491,251	26,286,410	28,353,465	13,136,800	26,597,029	26,328,178	26,647,163	26,669,800	26,800,936	(1,756,436)	-6%
Grants/Intergovernmental	6,911,111	5,079,651	12,317,691	2,879,706	8,014,130	4,354,130	4,100,386	4,080,386	4,075,386	(4,303,561)	-35%
Licenses & Permits	276,955	335,615	357,824	221,108	331,440	334,115	336,865	339,765	342,465	(26,384)	-7%
Charges for Services	79,691,230	81,105,673	85,905,927	40,781,852	85,908,401	87,407,972	87,820,144	88,241,295	88,428,286	2,474	0%
Fines, Forfeitures, and Fees	1,051,731	781,917	996,216	534,338	762,130	781,900	433,214	449,964	456,714	(234,086)	-23%
Interest Earnings	2,118,037	2,218,568	4,558,088	1,941,278	2,555,222	2,396,966	2,389,643	2,383,394	2,373,912	(2,002,866)	-44%
Debt Proceeds	-	43,629,978	27,724,219	23,122,468	2,034,625	1,713,480	2,151,400	2,205,510	2,010,805	(25,689,594)	-93%
Donations	491,694	727,581	2,018,554	153,219	3,023,250	3,042,750	3,058,700	3,076,245	3,095,545	1,004,696	50%
Payment in Lieu of Taxes	4,620,384	6,208,332	6,332,487	3,166,242	6,340,990	6,340,990	6,340,990	6,340,990	6,340,990	8,503	0%
Other Income	31,753,703	30,007,232	37,112,391	19,283,763	21,745,382	25,842,423	25,774,966	25,920,723	26,102,775	(15,367,009)	-41%
Interfund Allocation Reimb	8,185,682	14,957,009	16,297,293	8,040,566	22,427,153	22,158,292	22,591,566	22,748,605	23,058,576	6,129,860	38%
Transfers In	24,482,414	42,455,902	46,637,461	19,938,400	45,029,805	41,008,960	40,073,370	40,208,822	37,875,261	(1,607,656)	-3%
<b>Total Revenue</b>	<b>293,245,789</b>	<b>359,290,460</b>	<b>379,674,903</b>	<b>195,914,428</b>	<b>336,066,903</b>	<b>330,633,744</b>	<b>332,873,586</b>	<b>335,311,489</b>	<b>335,009,806</b>	<b>(43,608,000)</b>	<b>-11%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	77,041,725	79,045,143	85,624,852	41,231,977	88,137,692	88,252,039	89,665,276	91,951,031	92,417,758	2,512,840	3%
Fringe Benefits	26,500,617	27,552,466	30,676,981	14,406,348	26,695,090	31,262,405	33,991,754	34,855,701	35,596,059	(3,981,891)	-13%
<b>Total Personnel</b>	<b>103,542,343</b>	<b>106,597,609</b>	<b>116,301,833</b>	<b>55,638,325</b>	<b>114,832,782</b>	<b>119,514,444</b>	<b>123,657,030</b>	<b>126,806,732</b>	<b>128,013,817</b>	<b>(1,469,051)</b>	<b>-1%</b>
<b>Supplies</b>	<b>9,535,670</b>	<b>9,974,500</b>	<b>15,216,603</b>	<b>5,348,353</b>	<b>13,476,721</b>	<b>12,100,423</b>	<b>12,039,346</b>	<b>12,106,132</b>	<b>12,237,145</b>	<b>(1,739,882)</b>	<b>-11%</b>
<b>Services &amp; Charges</b>											
Professional Services	13,119,875	16,924,735	28,643,811	7,555,413	17,719,403	15,160,911	15,089,504	15,092,381	14,580,369	(10,924,408)	-38%
Printing & Advertising	299,741	516,667	654,278	150,157	458,172	460,280	476,745	487,236	488,793	(196,106)	-30%
Utilities	9,033,117	9,186,842	10,805,624	5,009,204	9,991,151	10,178,527	10,388,637	10,605,027	10,840,330	(814,473)	-8%
Education & Training	391,259	415,992	565,870	187,739	570,685	575,750	566,847	566,973	568,182	4,815	1%
Travel	271,484	221,904	483,758	118,671	356,202	350,663	342,563	345,300	347,191	(127,556)	-26%
Repairs & Maintenance	9,860,895	13,319,802	18,511,179	6,614,001	14,642,466	12,979,474	13,067,948	12,945,814	13,113,232	(3,868,713)	-21%
Payment In Lieu of Taxes	5,711,808	6,208,332	6,332,487	3,166,242	6,340,990	6,608,160	6,887,693	7,180,183	7,486,261	8,503	0%
Other Interfund Allocations	8,605,050	15,014,496	16,297,683	8,013,942	22,468,191	22,158,292	22,591,567	22,748,605	23,058,577	6,170,508	38%
Debt Service											
Principal	24,252,176	37,678,341	26,148,532	7,858,831	24,792,482	24,937,747	24,432,463	23,060,854	21,400,785	(1,356,050)	-5%
Interest & Fees	8,360,092	10,377,422	11,459,244	4,453,301	8,727,919	8,080,666	7,419,360	6,707,565	5,979,957	(2,731,325)	-24%
Grants & Subsidies	4,690,782	3,552,078	11,403,238	2,157,814	8,175,491	8,090,991	8,090,991	8,090,991	8,090,991	(3,227,747)	-28%
Insurance	15,536,263	14,795,478	18,204,249	7,547,779	16,632,711	16,881,492	17,190,951	17,506,601	17,828,563	(1,571,538)	-9%
Transfers Out	24,482,414	30,715,400	44,840,048	19,938,120	45,029,805	41,008,960	40,073,371	40,208,822	37,875,261	189,757	0%
Other Services & Charges	10,134,558	11,488,841	22,016,107	7,672,119	13,156,135	11,366,799	11,276,975	11,353,079	10,782,221	(8,859,972)	-40%
<b>Total Services &amp; Charges</b>	<b>134,749,514</b>	<b>170,416,329</b>	<b>216,366,108</b>	<b>80,443,333</b>	<b>189,061,803</b>	<b>178,838,712</b>	<b>177,895,615</b>	<b>176,899,431</b>	<b>172,440,713</b>	<b>(27,304,305)</b>	<b>-13%</b>
<b>Capital</b>	<b>39,525,930</b>	<b>39,393,121</b>	<b>129,629,732</b>	<b>15,221,138</b>	<b>50,856,403</b>	<b>23,462,718</b>	<b>18,712,820</b>	<b>18,381,669</b>	<b>20,014,556</b>	<b>(78,773,329)</b>	<b>-61%</b>
<b>Total Expenditures</b>	<b>287,353,456</b>	<b>326,381,559</b>	<b>477,514,276</b>	<b>156,651,149</b>	<b>368,227,709</b>	<b>333,916,297</b>	<b>332,304,811</b>	<b>334,193,964</b>	<b>332,706,231</b>	<b>(109,286,567)</b>	<b>-23%</b>
<b>Net Surplus / (Deficit)</b>	<b>5,892,333</b>	<b>32,908,901</b>	<b>(97,839,373)</b>	<b>39,263,279</b>	<b>(32,160,806)</b>	<b>(3,282,553)</b>	<b>568,775</b>	<b>1,117,525</b>	<b>2,303,575</b>		
Beginning Cash Balance	228,163,964	234,098,978	291,289,923		202,912,998	170,610,514	167,327,961	167,896,737	169,014,262		
Cash Adjustments	42,681	24,282,045	9,462,448		(141,678)	-	-	-	-		
<b>Ending Cash Balance</b>	<b>234,098,978</b>	<b>291,289,923</b>	<b>202,912,998</b>		<b>170,610,514</b>	<b>167,327,961</b>	<b>167,896,737</b>	<b>169,014,262</b>	<b>171,317,837</b>		

**NOTE: REFER TO INDIVIDUAL FUND SUMMARIES FOR FURTHER DETAIL**



## Detailed Financial Discussion – Revenue

### Summary

Total revenue for the City of South Bend is estimated at \$336,066,903 for 2019, which is an 11% decrease from total estimated revenue of \$379,674,903 for 2018. The contributing factors to the decrease in revenue can be seen below:

Revenue Category	2017 Actual	2018 Amended Budget	2019 Adopted Budget	Budget Variance 2018-2019	Percentage Change
Property Taxes	77,136,347	80,788,794	78,885,295	(1,903,499)	-2%
Local Income Taxes	28,360,244	30,274,493	32,412,051	2,137,558	+7%
Other Taxes	26,286,410	28,353,465	26,597,029	(1,756,436)	-6%
Grants/Intergovernmental	5,079,651	12,317,691	8,014,130	(4,303,561)	-35%
Charges for Services	81,441,288	86,263,751	86,239,841	(23,910)	-7%
Fines & Forfeitures	781,917	996,216	762,130	(234,086)	-23%
Interest Earnings	2,218,568	4,558,588	2,555,222	(2,003,366)	-44%
Debt Proceeds	43,629,978	27,724,219	2,034,625	(25,689,594)	-93%
Donations	727,581	2,018,554	3,023,250	1,004,696	+50%
Payment in Lieu of Taxes	6,208,332	6,332,487	6,340,990	8,503	+0.1%
Other Income	30,007,232	37,112,391	21,745,382	(15,367,009)	-41%
Interfund Allocations	14,957,009	16,297,293	22,427,153	6,129,860	+38%
Transfers In	42,455,902	46,637,461	45,029,805	(1,607,656)	-3%
<b>Total Revenue</b>	<b>\$359,290,460</b>	<b>\$379,674,903</b>	<b>\$336,066,903</b>	<b>(\$43,608,000)</b>	<b>-11%</b>

The City does not anticipate receiving as much in grant funding in 2019 as it did in 2018. Due to uncertainty with grant programs with various federal and state agencies, the City is conservatively budgeting in this area.

Several bonds were issued in 2018, accounting for \$17 million of the debt proceeds. \$10.7 million was budgeted for proceeds from vehicle/equipment capital leases. No new bond debt is budgeted for 2019. \$2 million is budgeted for capital leases.

Interest earnings doubled in 2018 due to favorable interest rates. Even though actual interest earnings continue to rise, the City budgets interest earnings conservatively.

Other Income includes many one-time sources of revenue such as property and fixed asset sales, miscellaneous reimbursements, and insurance claims. The City received several large reimbursements during 2018. As a result, Other Income was conservatively budgeted for 2019.

Beginning in 2018, the City of South Bend will receive payments 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 not technically PILOT for financial reporting purposes). As outlined in the agreement with the Pokagon Band, the funds are to be used for poverty, educational and economic development issues.

Charges for Services is expected to decline significantly. The EMS Capital Fund and EMS Operating Fund receive Medicaid reimbursement revenue. Per the Fire Department's consultant on Medicaid reimbursement programs, the payments are going to start decreasing in 2018 and will eventually disappear.

The following is a discussion of major revenue categories and trends:

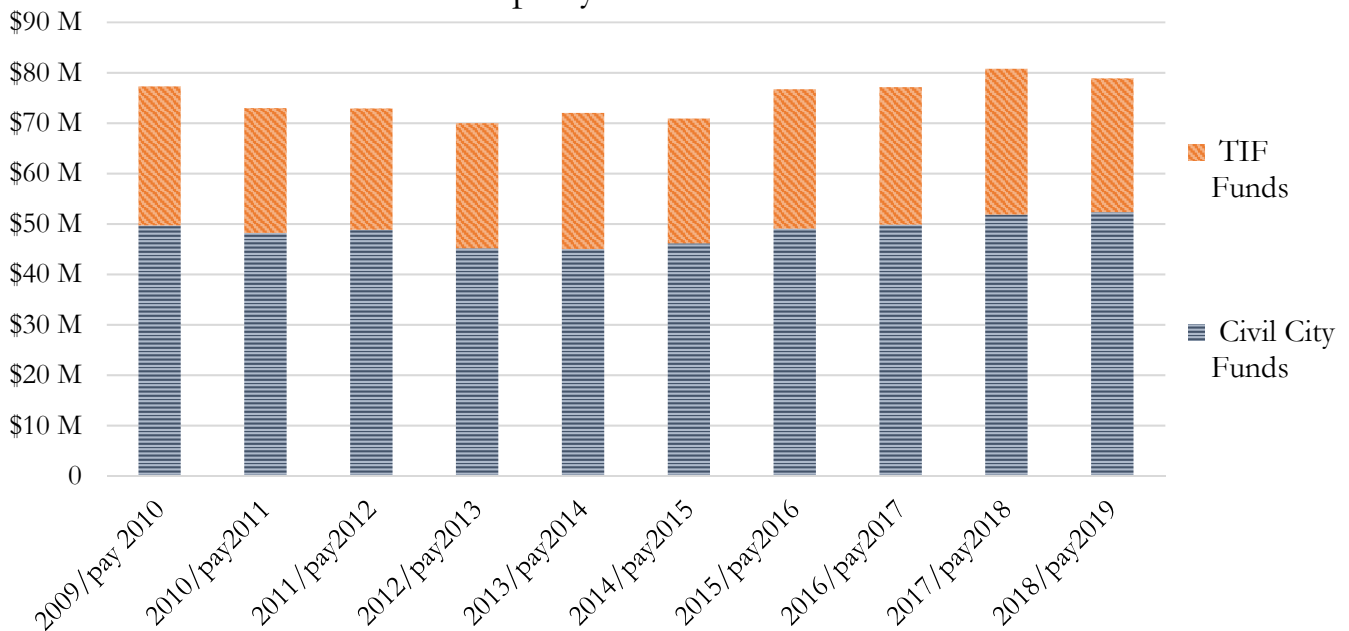


**Property Taxes – \$78,885,295 – 23.5%**

Property taxes are based on the net assessed valuation of real and personal property in the City multiplied by the tax rate as determined by the Indiana Department of Local Government Finance. Property taxes are an important source of revenue for the General Fund, Parks & Recreation Fund, Cumulative Capital Development Fund, Hall of Fame Bond Fund and Tax Increment Financing (TIF) Funds. Property tax revenue is limited by “circuit breaker” property tax reform that limits the amount of property taxes paid to a fixed percentage of gross assessed valuation—1% for homestead/residential, 2% for rental, 3% for commercial/personal property. Based on actual receipts in 2016 and 2017, it appears that property tax revenues are increasing slightly instead of decreasing as they have been since 2009. The effect of circuit breaker property tax reform and lower net assessed values has reduced property tax revenue received by the City in recent years:

	<u>Civil City Funds</u>	<u>TIF Funds</u>	<u>Total Property Tax Collections</u>
2009 Actual	\$52,033,758	\$22,256,716	\$74,290,474
2010 Actual	\$49,710,529	\$27,578,275	\$77,288,804
2011 Actual	\$48,218,718	\$24,743,455	\$72,962,172
2012 Actual	\$48,843,403	\$24,061,128	\$72,904,531
2013 Actual	\$45,189,966	\$24,790,322	\$69,980,288
2014 Actual	\$45,002,931	\$27,031,090	\$72,034,021
2015 Actual	\$46,171,932	\$24,742,902	\$70,914,835
2016 Actual	\$49,067,532	\$27,640,882	\$76,708,415
2017 Actual	\$49,858,701	\$27,277,646	\$77,136,347
2018 Actual	\$51,877,631	\$28,911,164	\$80,788,795
2019 Estimated	\$52,336,614	\$26,548,678	\$78,885,295

**Property Tax Collections**





**Local Income Taxes – \$32,412,051 - 9.6%**

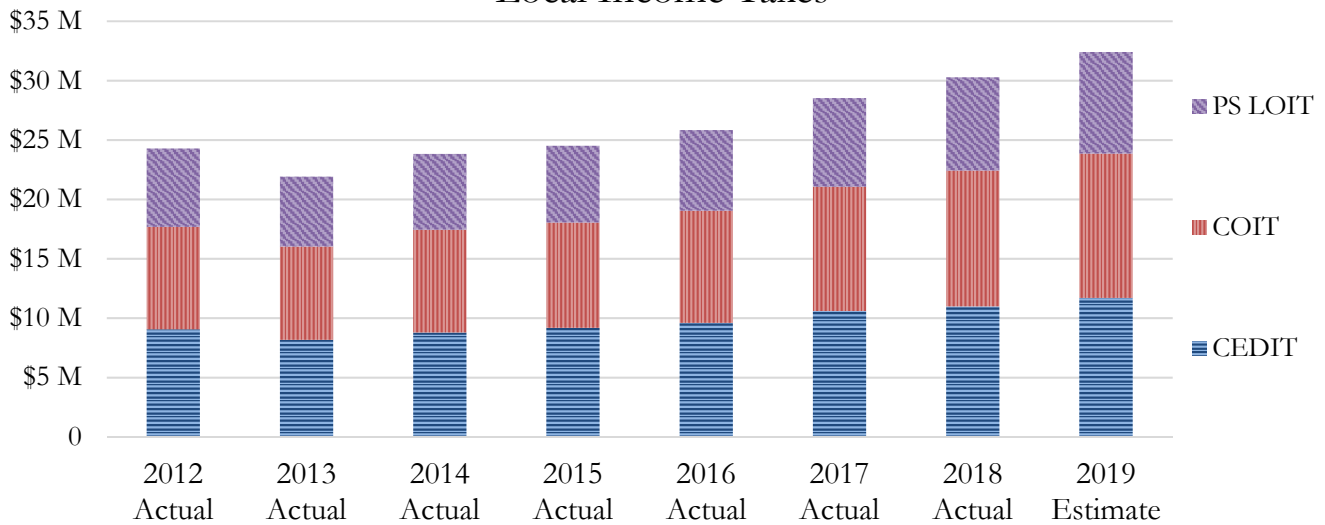
Local income taxes are based on employee wages earned in Saint Joseph County multiplied by the tax rate and then allocated to the local governmental units in the county based on several factors including property tax levy amounts. Saint Joseph County has adopted three local income taxes (LIT) that result in direct revenue to the City—namely, the County Option Income Tax (COIT) (.6% of wages), the County Economic Development Income Tax (CEDIT) (.4% of wages) and the Public Safety Local Option Income Tax (PS LOIT) (.25% of wages). In addition, the Saint Joseph County has adopted the Property Tax Replacement LIT (.5% of wages) that results in no direct revenue to the City but does reduce circuit breaker property tax losses.

During 2012, the State of Indiana made a one-time payment of additional LIT to make up for some prior state accounting errors. In 2016, the State of Indiana made a one-time special distribution of local income tax revenue to be used for road projects (\$4,217,550) and added to the City’s Rainy Day Fund (\$1,405,850).

2019 values are certified values from the Department of Local Government Finance. LIT revenue has been strong in recent years as the local economy continues to improve. However, the City is not projecting this increase to continue in future years. Therefore, all projections subsequent to 2019 are assuming the average increase of 2%:

	<u>CEDIT</u>	<u>COIT</u>	<u>PS LOIT</u>	<u>Total</u>
2012 Actual	\$9,068,785	\$8,610,742	\$6,605,601	\$24,285,128
2013 Actual	\$8,177,352	\$7,846,939	\$5,892,386	\$21,916,677
2014 Actual	\$8,796,821	\$8,645,811	\$6,380,029	\$23,822,661
2015 Actual	\$9,181,206	\$8,859,912	\$6,466,190	\$24,507,308
2016 Actual	\$9,594,602	\$9,454,023	\$6,791,160	\$25,839,785
2017 Actual	\$10,433,361	\$10,459,265	\$7,467,618	\$28,360,244
2018 Actual	\$10,992,076	\$11,430,876	\$7,851,541	\$30,274,493
2019 Estimated	\$11,703,202	\$12,148,294	\$8,560,555	\$32,412,051

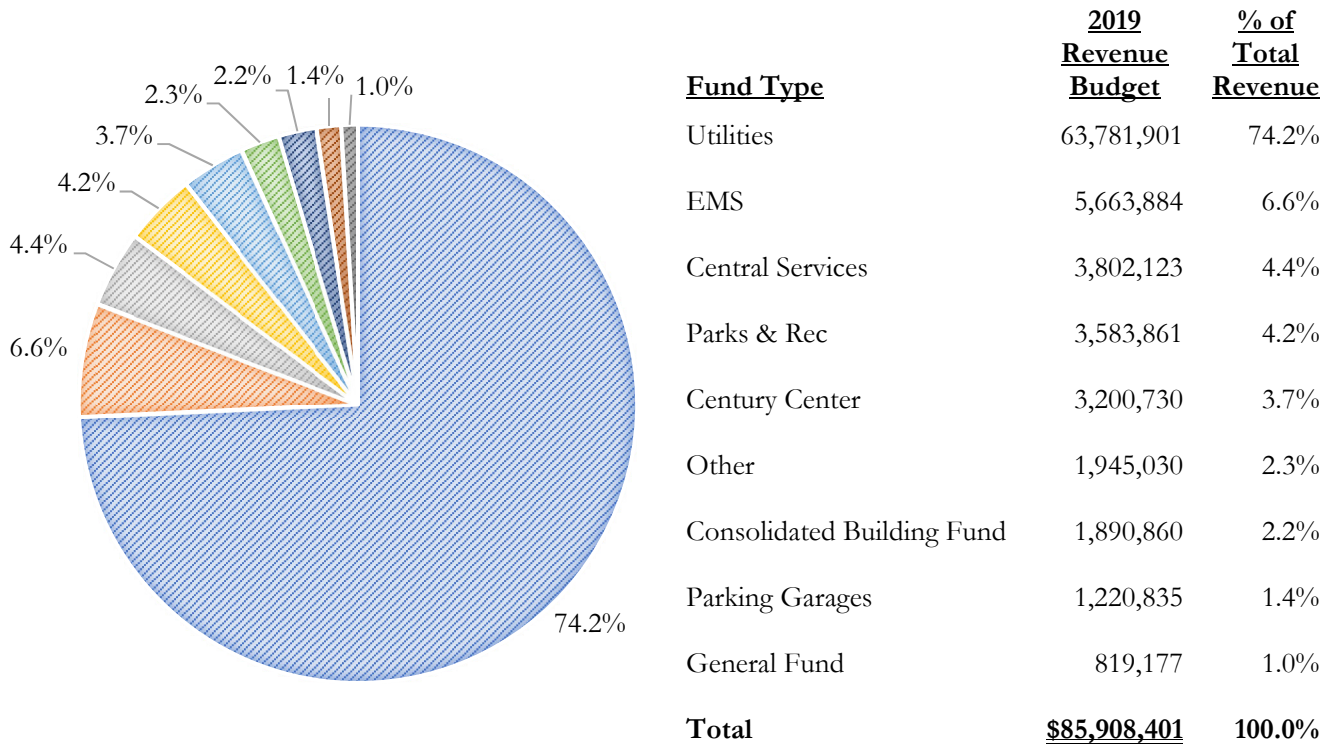
Local Income Taxes





**Charges for Services – \$85,908,401 – 25.6%**

Charges for services are fees charged by the City’s enterprise funds (i.e. Wastewater, Water Works, Solid Waste, Emergency Medical Services, and Century Center convention facility) and certain governmental funds (i.e. Parks & Recreation) for services provided. Most fees charged have remained fairly consistent in recent years with the exception of the fees charged by Wastewater that increased each year through 2016 in order to finance capital improvements to wastewater plant and collection system in response to an EPA-mandated consent decree agreed to by the City.



In 2017, the South Bend Water Works undertook the lengthy process of requesting a water rate increase through the Indiana Office of Utility Consumer Counselor (OUCC). In March 2017, the Utility Commission approved a water rate increase in two phases: phase 1 - 22% over 12 months, phase 2 - 22% over 12 months. This was the first water rate increase in more than 10 years for the City. The increase will allow for continued maintenance and improvement of the water infrastructure. The anticipated rate increases are included in the 2018 and 2019 budgets.

Total charges for services revenue for the major utility funds are as follows:

	<u>Water Utility</u>	<u>Wastewater</u>	<u>Solid Waste</u>	<u>Total</u>
2012 Actual	\$15,309,552	\$30,930,804	\$4,805,803	\$51,046,159
2013 Actual	\$14,981,858	\$31,695,195	\$4,866,862	\$51,543,915
2014 Actual	\$14,385,342	\$33,344,379	\$4,936,737	\$52,666,459
2015 Actual	\$14,288,228	\$35,907,391	\$5,003,801	\$55,199,420
2016 Actual	\$15,041,062	\$38,347,604	\$5,511,281	\$58,899,948
2017 Actual	\$15,271,495	\$38,230,235	\$5,346,176	\$58,847,905
2018 Estimated	\$17,500,466	\$38,433,660	\$5,463,350	\$61,397,476
2019 Budget	\$18,942,730	\$37,195,510	\$5,402,500	\$61,540,740



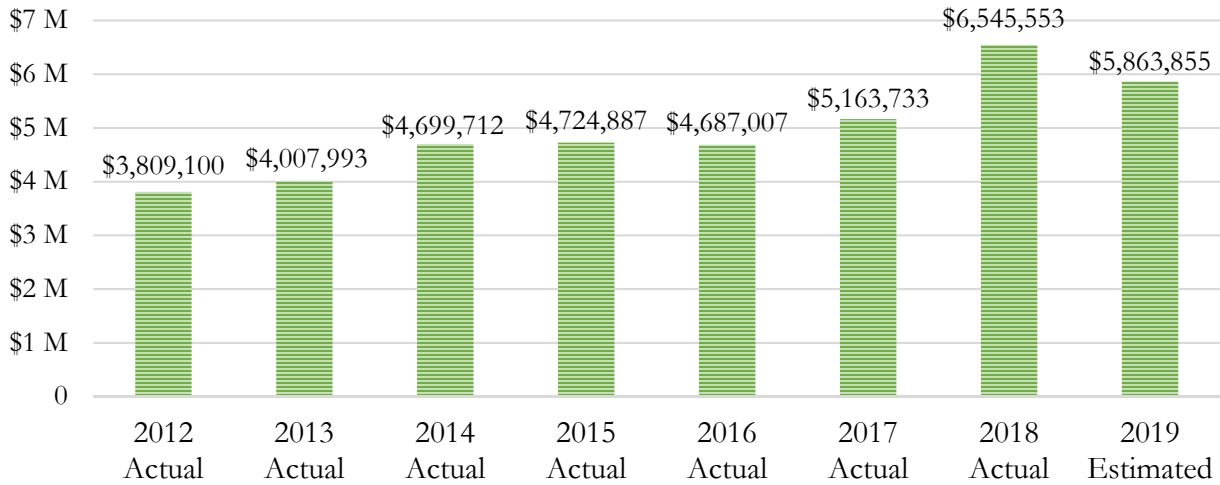


**Gasoline Taxes – \$5,863,855 – 1.7%**

Distributions of gasoline tax revenue are made monthly by the Indiana Department of Revenue to the City for use in the construction, operation and maintenance of streets. Distributions are based on a formula that takes into account population, road and street mileage and other factors. Gasoline tax revenue helps fund the Motor Vehicle Highway Fund and the Local Roads & Streets Fund.

Effective July 1, 2017, a 10-cent per gallon gas tax increase was implemented to assist with the funding of road maintenance. 2018 was the first full year of this tax increase. This will allow for much needed road repairs and maintenance in the coming years.

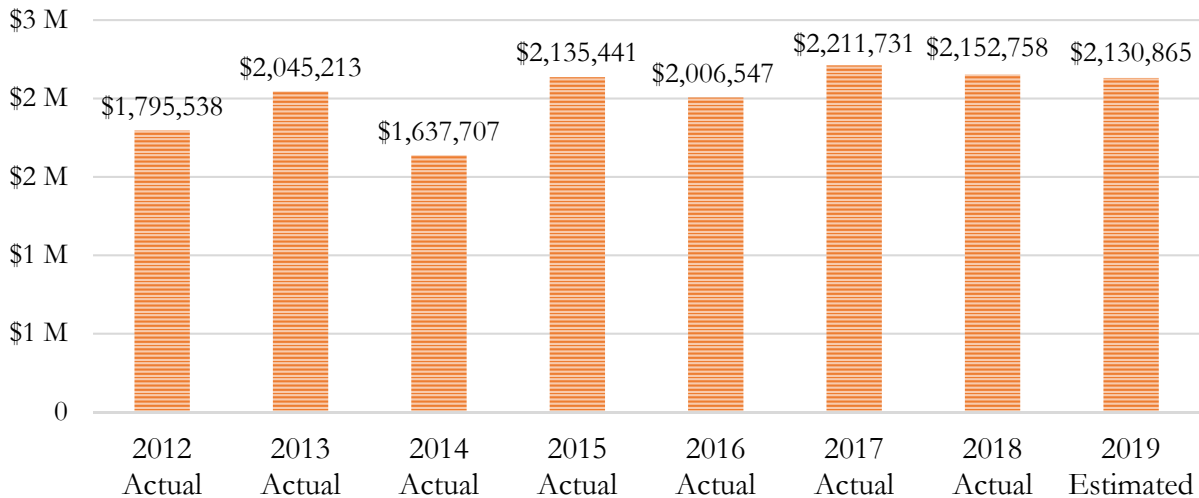
Gasoline Tax



**Wheel Tax Revenue – \$2,130,865 - 0.63%**

Effective January 1, 2004, Saint Joseph County enacted a wheel tax of \$25 per year for most vehicles registered in the county. The wheel tax revenue is collected by the State of Indiana and distributed periodically to the local governmental units in the county based on a formula. Wheel tax revenue helps fund the Motor Vehicle Highway Fund and has remained fairly consistent from year to year. Due to the inconsistent nature of receipts from funds from the State, revenues tend to fluctuate year-over-year.

Wheel Tax





**Payment in Lieu of Taxes – \$6,340,990 – 1.9%**

Payment in lieu of tax (PILOT) revenue is received as an internal charge to the City’s Water Works and Wastewater utility funds. PILOT is computed as the net book value of the capital assets of the utilities multiplied by the property tax rate. The PILOT revenue collected cannot exceed the amount of property taxes that would have been levied if the utilities were subject to property taxation.

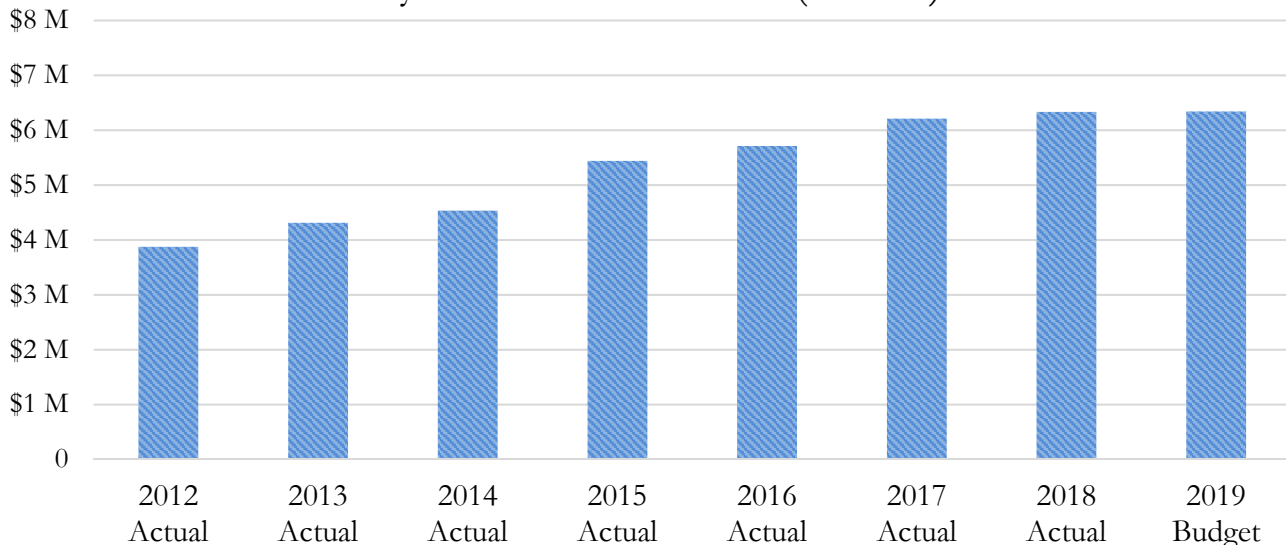
In 2017, it was decided to revise the calculation of the charge to limit each paying entity to the maximum 3% rate they would receive should the entity be a tax paying business and that all PILOT charges would be deposited directly into the General Fund.

To budget PILOT revenue, the City calculates the max allowable PILOT revenue and compares it to the prior year’s PILOT revenue increased by 2%. The lesser of these values becomes the PILOT revenue for the next year. In 2019, the max PILOT was less than a 2% increase.

Total payment in lieu of tax (PILOT) revenue is as follows:

	General Fund	Parks & Recreation	Football Hall Of Fame	Cumulative Capital Development	Total
2012 Actual	\$3,120,225	\$616,596	\$93,040	\$43,768	\$3,873,628
2013 Actual	\$3,503,778	\$696,009	\$71,468	\$40,055	\$4,311,310
2014 Actual	\$3,671,422	\$729,389	\$85,677	\$46,692	\$4,533,180
2015 Actual	\$4,282,212	\$884,835	\$220,578	\$52,191	\$5,439,816
2016 Actual	\$4,620,384	\$926,268	\$112,116	\$53,040	\$5,711,808
2017 Actual	\$6,208,332	\$0	\$0	\$0	\$6,208,332
2018 Actual	\$6,332,487	\$0	\$0	\$0	\$6,332,487
2019 Budget	\$6,340,990	\$0	\$0	\$0	\$6,340,990

Payment in Lieu of Taxes (PILOT)





### **City Administration/IT Allocation – \$13,996,631 – 4.16%**

The General Fund charges an administration fee to all departments to cover a portion of the general and administrative costs of the Mayor’s Office, City Clerk’s Office, Common Council, Administration & Finance, and Legal Department. The costs of these “overhead” departments are paid from the General Fund and charged back to other funds based on their respective adopted expenditure budgets (City Administration Fee).

Prior to 2017, the City administration fee was only allocated to non-general fund departments. However, in an effort to understand the full cost of service for all departments, this fee was calculated and charged back to all departments beginning in 2017. The allocations are charged on a monthly basis.

The IT allocation encompasses 100% of the centrally funded IT functions including 311 Call Center, telephone, GIS and general technology expenditures (IT/Innovation employees, computer refresh program, etc.). The allocations are charged monthly and deposited into the internal service fund (279) dedicated to innovation and technology costs.

The large increase in revenue from 2018 to 2019 is due to the IT department taking on all IT related costs for all departments. In order to better understand the technology costs throughout the City, all technology costs will be paid through one fund and then allocated out to the receiving departments.

Total City Administration/IT Allocation revenue is as follows:

	<u>Administration</u>	<u>Technology</u>
2012 Actual	\$2,868,204	\$0
2013 Actual	\$3,228,996	\$0
2014 Actual	\$3,470,989	\$0
2015 Actual	\$3,642,955	\$0
2016 Actual	\$3,824,590	\$0
2017 Actual	\$4,976,976	\$5,167,452
2018 Actual	\$5,428,374	\$6,788,985
2019 Budget	\$6,005,300	\$7,991,331

### **Investment Earnings – \$2,555,222 - 0.76%**

Interest rates earned on City cash reserves and investments have been between 1% to 2% per year on average. The City has a custodial investment agreement with a local financial institution to manage its investments in a professional manner. One of the goals of the investment manager is to increase yields over what a normal certificate of deposit would pay. Investment earnings increased in 2012-2017 as the City has accumulated additional cash reserves and has authorized the investment manager to invest a certain percentage of the portfolio in 2-5 year maturities. The City is limited by state law to only invest in fixed income instruments. Investment earnings are budgeted to decrease during 2019; however, due to the recent increase in investment earnings, it is likely that the City will exceed budgeted investment earnings in 2019.

Total investment earnings revenue is as follows:

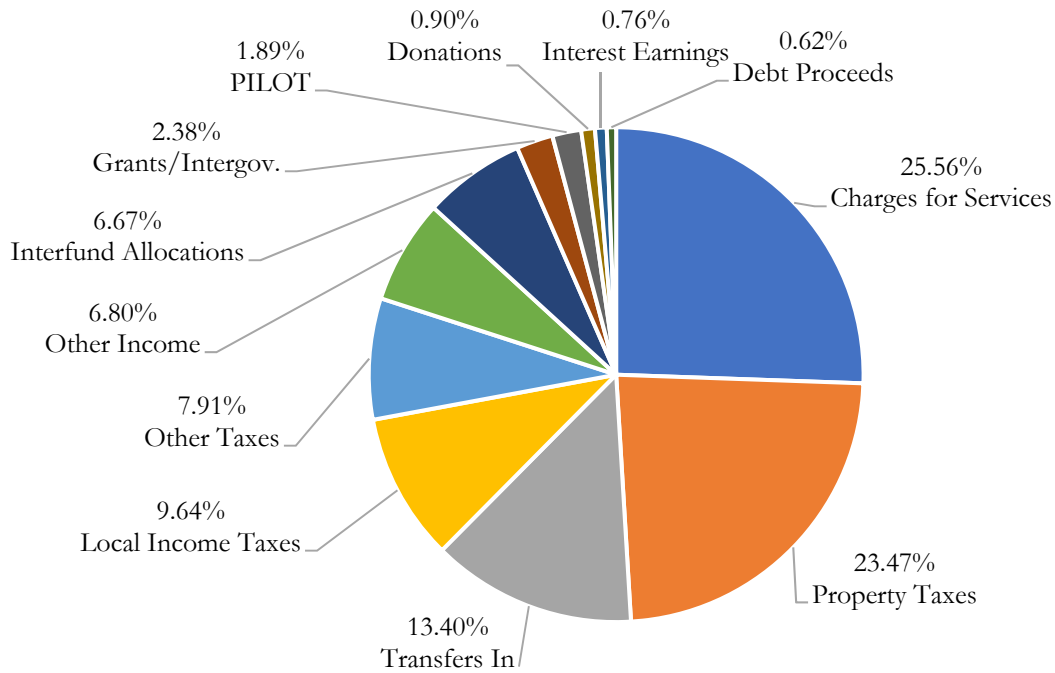
2012 Actual	\$1,474,283
2013 Actual	\$1,119,139
2014 Actual	\$1,025,058
2015 Actual	\$1,769,890
2016 Actual	\$2,118,038
2017 Actual	\$2,580,471
2018 Estimated	\$4,558,588
2019 Budget	\$2,555,222



**Other Revenue**

The City collects a variety of other revenue including hotel/motel tax, certified technology park funding, internal charges to other City funds (i.e. liability insurance premiums), commercial vehicle excise tax, auto excise tax, cable television franchise fees, community development block grants, community support from a local university, bond proceeds and other revenue. The revenue collection is monitored on a monthly basis and a report of revenue and expenditures is prepared monthly by the Department of Administration & Finance and distributed to the Mayor, Administration Officials, Department Heads, Fiscal Officers and the Common Council. The monthly financial report is also posted to the City website.

**2019 Budget Revenue Summary**  
**Revenue by Type**



Revenue Type	2019 Adopted Budget	2019 Percent of Total
Charges for Services	\$ 85,908,401	25.56%
Property Taxes	78,885,295	23.47%
Transfers In	45,029,805	13.40%
Local Income Taxes	32,412,051	9.64%
Other Taxes	26,597,029	7.91%
Other Income	22,838,952	6.80%
Interfund Allocations	22,427,153	6.67%
Grants/Intergovernmental	8,014,130	2.38%
Payment in Lieu of Taxes	6,340,990	1.89%
Donations	3,023,250	0.90%
Interest Earnings	2,555,222	0.76%
Debt Proceeds	2,034,625	0.62%
<b>Total Revenues</b>	<b>\$ 336,066,903</b>	<b>100.00%</b>



## Detailed Financial Discussion – Capital Expenditures

### Capital Budgeting

The City budgets for capital assets using a 5-year forecast, asking each department to consider its capital needs over this period based upon the expected lives of the equipment and infrastructure. Budgeting for constructed items, such as infrastructure projects, can be challenging because there are many factors that can change the shape of the cash flows throughout the project. Delays in construction due to weather are common in Northern Indiana.

All capital items are required to have a payment method assigned to them:

- Cash – Capital items purchased outright with City cash.
- Capital Lease – Capital items purchased with lease proceeds. Typically, capital leases are paid off over a 4 to 5-year time period. Cash is not impacted as heavily in any particular year.
- Bond Proceeds – Capital projects paid for by proceeds from a bond. Typically, bonds are paid off over the useful life of the capital project (e.g. 20 years for infrastructure projects) such that cash is not impacted as heavily in any particular year.
- Contributed Capital – Capital items not purchased with City cash.

The worksheets for the budget include a template to aid fiscal officers in estimating annual principal and interest payments and these amounts are included in the departments' debt service principal and interest budget. These distinctions are necessary since our budget documents are developed with an eye toward the cash balance in each fund.

Analysis is performed throughout the budget process to ensure capital costs are properly incorporated into the budget. The trends in capital acquisitions by department are reviewed to alert the administration to any unexpected changes in capital acquisition requests and allow administration to address those changes as needed.

### Capitalization Policy

Assets will be capitalized where

- ownership title is held by the City of South Bend,
- the acquisition cost of the item exceeds the City's capitalization threshold, and
- the item has a useful life in excess of one (1) year.

<u>Asset Category</u>	<u>Capitalization Threshold</u>
Land	All land is capitalized
Infrastructure	\$250,000
Buildings & Building Improvements	\$100,000
Land Improvements	\$100,000
Intangibles	\$100,000
Motor Vehicles	\$ 10,000
Machinery & Equipment	\$ 10,000
Furniture & Fixtures	\$ 10,000



### **Financial Impact of Capital Investment – Initial Investment**

**Capital Leases** are favored by enterprise funds and those funds with relatively steady revenue streams and are used for routine replacement for larger items such as vehicles. Typically, capital financed through lease funding is routine and replacement items which do not typically require additional maintenance costs. Capital leases are paid off over 4 to 5-year time periods.

**Cash Purchases** are used for smaller routine purchases from funds with adequate cash flow to cover the purchases. Typical cash purchases include individual replacement vehicles, infrastructure improvements which are routine in nature or covered by grant funds and smaller land maintenance projects. Typically, capital financed through cash funding is routine and replacement items which do not typically require additional maintenance costs.

**Bond Financing** is used for large, one-time or infrequent acquisitions infrastructure improvement (“Smart Streets” and the City’s Long-Term Control Plan for sewer control) and large building projects (new fire stations and other City buildings). These expenditures are usually made from funds with limited revenue streams and are not expected to require ongoing financial resources beyond basic maintenance. These purchases are considered carefully to ensure that a) the funding source can support these expenditures, b) there is an adequate Return on Investment (ROI) for the expenditures, and c) the ongoing maintenance of the project can be supported either by additional revenue streams created by the project or by other resources of the City.

### **Financial Impact of Capital Investment – Ongoing Operational Impact**

Most the capital purchases or leases are not expected to have a significant impact on the ongoing operating budget. Generally, this is because the additional maintenance costs associated with capital assets is often offset by improvements in assets that therefore require less maintenance. For example, many new park projects will require additional maintenance (for example, the expansion of an existing park grounds, which requires more frequent mowing, watering, etc.). However, the improvements which will require more maintenance will be offset by the improvements which will require less maintenance (for example, the replacement of an old building).

However, there are several that will have an impact, and that impact may be positive (i.e. a reduction in operational cost through automation, efficiencies, etc.) or negative (i.e. an increase in operational cost due to additional assets requiring ongoing maintenance).

- *Example of positive impact to operating budget from capital expenditures*
  - The purchase of certain CNG vehicles for Public Works and Public Safety is expected to result in reduced fuel costs, but the actual benefit is difficult to quantify. There are no anticipated changes in City personnel due to these capital expenditures. Certain Information Technology purchases like the computer refresh program will lead to employee time savings and productivity improvement.
- *Example of negative impact to operating budget from capital expenditures*
  - The addition of playground equipment in many of the city’s parks is expected to increase attendance of those parks, which raises their maintenance level due to more trash collection, increased vandalism, and more frequent mowing/watering requirements.

These positive/negative operational impacts are difficult to estimate. Because the projects can have varied impacts (even within a single project), the City estimates that, in the aggregate, there is no significant ongoing operational impact stemming from capital projects

The following pages detail the capital outlays anticipated in detail by fund.

# Five-Year Capital Improvement Plan Summary

Fund	Fund Number	2019 Budget	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Total
Parks & Recreation	201	4,463,205	-	-	-	-	4,463,205
Local Roads & Streets	251	3,550,000	500,000	500,000	500,000	500,000	5,550,000
LOIT Special Distribution	257	-	42,500	42,500	42,500	42,500	170,000
EMS Capital	287	1,460,000	1,990,000	1,020,000	780,000	780,000	6,030,000
Police Federal Drug Enforcement	299	45,000	45,000	45,000	45,000	45,000	225,000
TIF - River West Development Area (Airport)	324	8,589,173	4,581,980	3,454,314	3,243,741	6,020,015	25,889,223
Coveleski Stadium Capital	401	40,000	40,000	40,000	40,000	40,000	200,000
County Option Income Tax	404	405,000	405,000	355,000	355,000	355,000	1,875,000
Cumulative Capital Development	406	286,000	-	-	-	-	286,000
Cumulative Capital Improvement	407	28,000	287,000	-	-	-	315,000
Economic Development Income Tax	408	525,000	525,000	-	-	-	1,050,000
Major Moves Construction	412	1,200,000	300,000	300,000	300,000	300,000	2,400,000
Morris Performing Arts Center Capital	416	80,000	80,000	25,000	25,000	25,000	235,000
TIF - West Washington	422	900,000	400,000	350,000	300,000	300,000	2,250,000
TIF - River East Development Area (NE Dev)	429	5,100,000	2,800,000	2,700,000	2,600,000	2,500,000	15,700,000
TIF - Southside Development Area #1	430	625,000	-	-	-	-	625,000
2018 TIF Park Bond Capital	452	2,150,000	-	-	-	-	2,150,000
2017 Park Bond Capital	471	3,479,400	-	-	-	-	3,479,400
Consolidated Building Fund	600	45,000	-	-	-	-	45,000
Parking Garages	601	260,000	190,000	260,000	190,000	260,000	1,160,000
Water Works Capital	622	3,766,000	3,316,000	3,224,000	3,159,000	3,290,000	16,755,000
Sewage Works Capital	642	6,520,000	2,968,000	1,200,000	500,000	400,000	11,588,000
Storm Sewer Fund	667	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Century Center Capital	671	1,200,000	770,000	-	-	-	1,970,000
Equipment/Vehicle Leasing	750	2,284,625	1,988,903	2,401,640	3,371,510	2,306,555	12,353,233
		<b>\$ 48,001,403</b>	<b>\$ 22,229,383</b>	<b>\$ 16,917,454</b>	<b>\$ 16,451,751</b>	<b>\$ 18,164,070</b>	<b>\$ 121,764,061</b>

Summary by Funding Source							
Cash		38,887,378	19,470,480	14,515,814	13,080,241	15,857,515	101,811,428
Bond Proceeds		5,629,400	-	-	-	-	5,629,400
Capital Lease		2,284,625	1,988,903	2,401,640	3,371,510	2,306,555	12,353,233
Contributed Capital		1,200,000	770,000	-	-	-	1,970,000
		<b>\$ 48,001,403</b>	<b>\$ 22,229,383</b>	<b>\$ 16,917,454</b>	<b>\$ 16,451,751</b>	<b>\$ 18,164,070</b>	<b>\$ 121,764,061</b>

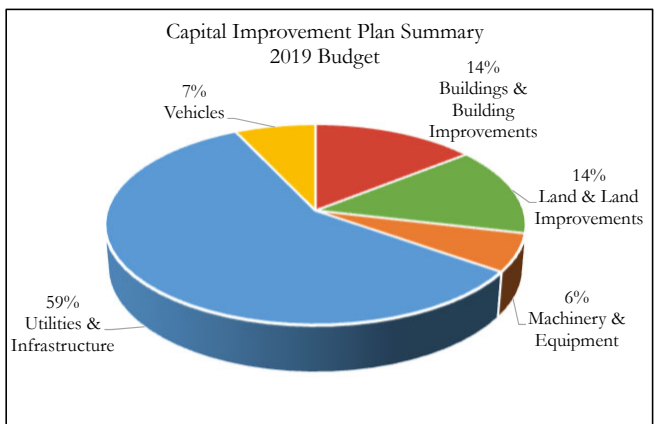
Summary by Type							
Buildings & Building Improvements		6,889,805	1,250,000	550,000	480,000	550,000	9,719,805
Land & Land Improvements		6,843,400	1,437,000	525,000	475,000	475,000	9,755,400
Machinery & Equipment		2,936,025	1,041,375	1,133,000	1,173,500	1,034,100	7,318,000
Utilities & Infrastructure		27,930,173	13,747,480	10,995,814	10,566,241	13,342,515	76,582,223
Vehicles		3,402,000	4,753,528	3,713,640	3,757,010	2,762,455	18,388,633
		<b>\$ 48,001,403</b>	<b>\$ 22,229,383</b>	<b>\$ 16,917,454</b>	<b>\$ 16,451,751</b>	<b>\$ 18,164,070</b>	<b>\$ 121,764,061</b>

### Capital Asset Data

	2017 Depreciation	12/31/17 Net Book Value
<b>Governmental Activities:</b>		
General Government	43,134	427,862
Public Safety	3,047,951	25,118,407
Highways & Streets, General Infrastructure	12,884,639	141,893,752
Culture & Recreation	2,877,699	47,923,252
Economic Development	680,058	21,045,856
Internal Service Funds	159,113	1,412,117
	<b>19,692,594</b>	<b>237,821,247</b>
<b>Business-Type Activities</b>		
Emergency Medical Service	494,269	4,757,998
Water Works	2,005,541	55,741,821
Wastewater	7,167,451	134,837,387
Century Center	1,039,541	17,801,412
Consolidated Building Department	155,713	1,864,365
Parking Garages	216,068	4,225,873
Solid Waste	681,082	3,309,718
	<b>11,759,664</b>	<b>222,538,574</b>
<b>Total Depreciation Expense</b>	<b>\$ 31,452,258</b>	<b>\$ 460,359,821</b>

Source: 2017 Comprehensive Annual Financial Report (CAFR)

**Note:** Depreciation expense is a non-cash item that is not budgeted. Depreciation expense, however, is a rough indicator of the amount of capital spending that a local government must make to keep capital assets at minimally acceptable service levels.



## Five-Year Capital Improvement Plan Detail

### Fund 201 - Parks & Recreation

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
Howard Park Renovations - New multi-purpose building, interactive water feature, and companion ice facility which will allow the space to be used year-round (includes Regional Cities Grant Proceeds of \$2,225,000)	Cash	4,389,805	-	-	-	-	4,389,805	Funded by the Regional Cities Grant and other Parks & Recreation revenues
Forestry equipment	Cash	34,000	-	-	-	-	34,000	Replace old machinery and equipment
(3) Snow blowers	Cash	8,400	-	-	-	-	8,400	Replace old machinery and equipment
(3) Lawn mowers	Cash	31,000	-	-	-	-	31,000	Replace old machinery and equipment
<b>Total</b>		<b>\$ 4,463,205</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,463,205</b>	

### Fund 251 - Local Roads & Streets

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
Bendix Road Project	Cash	2,500,000	-	-	-	-	2,500,000	Bad road conditions, possible MACOG funding
Traffic Calming Devices	Cash	250,000	-	-	-	-	250,000	Maintain safe driving around neighborhoods
West Side Quiet Zone	Cash	350,000	-	-	-	-	350,000	Neighborhood reinvestment
Olive Local Public Agency (LPA) Project	Cash	100,000	-	-	-	-	100,000	Continued road improvements to area
Other Projects	Cash	350,000	500,000	500,000	500,000	500,000	2,350,000	Road improvement projects as needed
<b>Total</b>		<b>\$ 3,550,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 5,550,000</b>	

In 2019, the capital spending of \$2.5M will be used for the Bendix Road Reconstruction project. \$2.5M represents the City's share of the construction. The project scope was changed significantly from a planned repaving in 2014 to a full depth, complete streets project; thus, Michiana Area Council of Governments (MACOG) could not obligate additional funds to provide 80% for the complete project. The City will be responsible for 20% of the planned budget, as well as an additional \$1.5M due to scope changes.

### Fund 257 - LOIT Special Distribution

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
Various projects	Cash	-	42,500	42,500	42,500	42,500	170,000	Road/infrastructure projects
<b>Total</b>		<b>\$ -</b>	<b>\$ 42,500</b>	<b>\$ 42,500</b>	<b>\$ 42,500</b>	<b>\$ 42,500</b>	<b>\$ 170,000</b>	

### Fund 287 - Emergency Medical Services Capital

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Replacement Capital</b>								
(1) Medic - New	Cash	275,000	-	-	-	-	275,000	Replacement of vehicles
(1) Medic - Rebuild	Cash	-	210,000	-	-	-	210,000	Replacement of vehicles
(1) Medic - Rebuild	Cash	-	-	210,000	-	-	210,000	Replacement of vehicles
(1) Public Education Van	Cash	30,000	-	-	-	-	30,000	Replacement of vehicles
(1) Midsize Car	Cash	30,000	-	-	-	-	30,000	Replacement of vehicles
(1) Midsize Car	Cash	-	30,000	-	-	-	30,000	Replacement of vehicles
(2) Midsize Car	Cash	-	-	60,000	-	-	60,000	Replacement of vehicles
(1) Midsize Car	Cash	-	-	-	30,000	-	30,000	Replacement of vehicles
(1) Midsize Car	Cash	-	-	-	-	30,000	30,000	Replacement of vehicles
(2) Engine	Cash	-	1,000,000	-	-	-	1,000,000	Replacement of vehicles
Specialty Team Equipment	Cash	75,000	75,000	75,000	75,000	75,000	375,000	Replacement of equipment
Personnel Equipment	Cash	75,000	75,000	75,000	75,000	75,000	375,000	Replacement of equipment
Power Load Cots	Cash	425,000	-	-	-	-	425,000	Replacement of equipment
Miscellaneous Equipment	Cash	50,000	100,000	100,000	350,000	350,000	950,000	Replacement of equipment
Cardiac Monitors	Cash	250,000	250,000	250,000	-	-	750,000	Replacement of equipment
Building Improvements - Roofs/Parking Lots	Cash	250,000	250,000	250,000	250,000	250,000	1,250,000	Building improvements
<b>Total</b>		<b>\$ 1,460,000</b>	<b>\$ 1,990,000</b>	<b>\$ 1,020,000</b>	<b>\$ 780,000</b>	<b>\$ 780,000</b>	<b>\$ 6,030,000</b>	

### Fund 299 - Police Federal Drug Enforcement

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Replacement Capital</b>								
Undercover vehicles	Cash	45,000	45,000	45,000	45,000	45,000	225,000	Purchase vehicles or equipment for undercover officers
<b>Total</b>		<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 225,000</b>	

### Fund 324 - TIF - River West Development Area (Airport)

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
Various projects	Cash	8,589,173	4,581,980	3,454,314	3,243,741	6,020,015	25,889,223	Continued work to spur development in River West TIF area, as approved by the Redevelopment Commission
<b>Total</b>		<b>\$ 8,589,173</b>	<b>\$ 4,581,980</b>	<b>\$ 3,454,314</b>	<b>\$ 3,243,741</b>	<b>\$ 6,020,015</b>	<b>\$ 25,889,223</b>	



## Five-Year Capital Improvement Plan Detail

### Fund 401 - Coveleski Stadium Capital

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
Various projects	Cash	40,000	40,000	40,000	40,000	40,000	200,000	Projects to be determined. Past projects have including landscaping, irrigation, painting, and repairs to the facilities.
<b>Total</b>		\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000	

### Fund 404 - County Option Income Tax

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
Complete Streets transportation projects	Cash	180,000	180,000	180,000	180,000	180,000	900,000	Streetscapes
Cemetery Improvements	Cash	50,000	50,000	-	-	-	100,000	Improvements to City cemeteries
Land	Cash	175,000	175,000	175,000	175,000	175,000	875,000	Property acquisitions for the Dept of Community Investment (DCI)
<b>Total</b>		\$ 405,000	\$ 405,000	\$ 355,000	\$ 355,000	\$ 355,000	\$ 1,875,000	

### Fund 406 - Cumulative Capital Development

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Replacement Capital</b>								
Howard Park Renovations	Cash	286,000	-	-	-	-	286,000	2019 includes a one-time spend expense to help cover the costs of the My SB Parks & Trails project at Howard Park
<b>Total</b>		\$ 286,000	\$ -	\$ -	\$ -	\$ -	\$ 286,000	

### Fund 407 - Cumulative Capital Improvement

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
Howard Park Renovations	Cash	28,000	287,000	-	-	-	315,000	Plan to direct funds towards Venues, Parks & Arts capital projects, specifically the My SB Parks & Trails project at Howard Park
<b>Total</b>		\$ 28,000	\$ 287,000	\$ -	\$ -	\$ -	\$ 315,000	

### Fund 408 - Economic Development Income Tax

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
Land	Cash	525,000	525,000	-	-	-	1,050,000	Property acquisitions for DCI
<b>Total</b>		\$ 525,000	\$ 525,000	\$ -	\$ -	\$ -	\$ 1,050,000	

### Fund 412 - Major Moves Construction

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
Ironwood/Corby/Rockne Intersection Modernization	Cash	1,200,000	-	-	-	-	1,200,000	Improve safety and service at this intersection
Other Projects	Cash	-	300,000	300,000	300,000	300,000	1,200,000	Road improvement projects as needed
<b>Total</b>		\$ 1,200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 2,400,000	

### Fund 416 - Morris Performing Arts Center Capital

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Replacement Capital</b>								
Lighting Upgrades	Cash	80,000	-	-	-	-	80,000	New technology required to satisfy show needs
Theatrical Equipment	Cash	-	80,000	25,000	25,000	25,000	155,000	New technology required to satisfy show needs
<b>Total</b>		\$ 80,000	\$ 80,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 235,000	

### Fund 422 - TIF - West Washington

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
City Cemetery Improvements	Cash	900,000	400,000	350,000	300,000	300,000	2,250,000	Continued work as approved by the Redevelopment Commission
<b>Total</b>		\$ 900,000	\$ 400,000	\$ 350,000	\$ 300,000	\$ 300,000	\$ 2,250,000	

## Five-Year Capital Improvement Plan Detail

### Fund 429 - TIF - River East Development Area (NE Dev)

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
Various projects	Cash	5,100,000	2,800,000	2,700,000	2,600,000	2,500,000	15,700,000	Continued work to spur development in River East TIF area, as approved by the Redevelopment Commission
<b>Total</b>		\$ 5,100,000	\$ 2,800,000	\$ 2,700,000	\$ 2,600,000	\$ 2,500,000	\$ 15,700,000	

### Fund 430 - TIF - Southside Development #1

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
Various projects	Cash	4,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000	Continued work, as approved by the Redevelopment Commission, to spur development in Southside Development TIF area #1
<b>Total</b>		\$ 4,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 12,000,000	

### Fund 439 - Certified Technology Park

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
Various projects	Cash	625,000	-	-	-	-	625,000	Continued improvements at Innovation Park and Ignition Park, the city's two certified technology parks, as approved by the Redevelopment Commission
<b>Total</b>		\$ 625,000	\$ -	\$ -	\$ -	\$ -	\$ 625,000	

### Fund 452 - 2018 TIF Park Bond Capital

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
Various park projects	Bond Proceeds	2,150,000	-	-	-	-	2,150,000	Continuation of park improvements to Howard Park, Lincolnway East Trail, West Bank Trail, Leeper Park, Seitz Park, and Pulaski Park
<b>Total</b>		\$ 2,150,000	\$ -	\$ -	\$ -	\$ -	\$ 2,150,000	

### Fund 471 - 2017 Parks Bond

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
Series F - Seitz-Howard	Bond Proceeds	375,000	-	-	-	-	375,000	Seitz Park parking
Series G - Seitz Park	Bond Proceeds	350,000	-	-	-	-	350,000	AM General parking and plaza area
Series H - Pinhook Park	Bond Proceeds	750,000	-	-	-	-	750,000	Pavilion upgrade
	Bond Proceeds	800,000	-	-	-	-	800,000	Reconnect river flow to lagoon
	Bond Proceeds	300,000	-	-	-	-	300,000	Playground and site improvements
Series J - Pinhook Park	Bond Proceeds	900,000	-	-	-	-	900,000	Pinhook Park neighborhood connectivity
Series K - Future Project	Bond Proceeds	4,400	-	-	-	-	4,400	Future park acquisitions, partnerships, and build-outs
<b>Total</b>		\$ 3,479,400	\$ -	\$ -	\$ -	\$ -	\$ 3,479,400	

### Fund 600 - Consolidated Building Fund

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Replacement Capital</b>								
(1) Full Size Cargo Van	Cash	45,000	-	-	-	-	45,000	Animal Care & Control - vehicle for animal pickup
<b>Total</b>		\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000	

### Fund 601 - Parking Garages

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
Various Projects	Cash	260,000	190,000	260,000	190,000	260,000	1,160,000	Elevator upgrade and repairs, repainting with improved signage, garage maintenance & traffic flow restructuring
<b>Total</b>		\$ 260,000	\$ 190,000	\$ 260,000	\$ 190,000	\$ 260,000	\$ 1,160,000	

## Five-Year Capital Improvement Plan Detail

### Fund 622 - Water Works Capital

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Replacement Capital</b>								
(1) Mid-size Car	Cash	27,000	-	-	27,000	-	54,000	Replace 2010 unit 527
(1) Cargo Minivan	Cash	33,000	33,000	132,000	132,000	-	330,000	Replace 2013 unit 512
(1) Compressor	Cash	18,000	-	18,000	-	-	36,000	Replace 2000 unit 539
(1) Loader w/Clam Bucket	Cash	200,000	-	-	-	-	200,000	Replace 2002 unit 555
(1) Loader-Front End	Cash	200,000	-	-	-	-	200,000	Replace 2004 unit 564
(2) Solar Arrow Boards	Cash	20,000	-	-	-	-	20,000	Replace 1998 unit 598, 1999 unit 599
(2) Trucks - 2 WD w/Utility Body	Cash	82,000	-	-	-	-	82,000	Replace 2011 unit 504 & unit 548
(1) Cargo Van	Cash	-	40,000	-	-	-	40,000	Replace 2010 unit 541
(1) Vactor	Cash	-	400,000	-	-	-	400,000	Replace 2013 unit 577
(1) Semi Trailer	Cash	-	-	40,000	-	-	40,000	Replace 1998 unit 576
(1) Track Excavator	Cash	-	-	175,000	-	-	175,000	Replace 1998 unit 575
(1) Truck - 4x4 w/Plow	Cash	-	-	40,000	40,000	-	80,000	Replace 2004 unit 523, 2011 unit 591
(1) Tractor	Cash	-	-	-	120,000	-	120,000	Replace 1993 unit 574
(4) Trucks - 2 WD	Cash	-	-	-	140,000	-	140,000	Replace 2003 unit 536, 2011 unit 504, 540, & 573
(1) Generator on semi trailer	Cash	-	-	-	-	150,000	150,000	Replace 2004 unit 595
(1) Crew Truck	Cash	-	-	-	-	200,000	200,000	Replace 2009 unit 559
(1) Dump Truck S/A	Cash	-	-	-	-	140,000	140,000	Replace 2008 unit 547
Water Meters	Cash	800,000	800,000	800,000	800,000	800,000	4,000,000	Lifecycle replacement
<b>Replacement Capital</b>								
Edison Filtration Plant	Cash	630,000	-	822,000	-	-	1,452,000	Per Capital Rate Plan
Pinhook Filtration Plant	Cash	1,231,000	771,000	-	-	-	2,002,000	Per Capital Rate Plan
North Station Well #1	Cash	525,000	-	-	-	-	525,000	Construction of Well
North Station Filtration Plant	Cash	-	672,000	-	-	-	672,000	Per Capital Rate Plan
Northwest Elevated Tank	Cash	-	-	330,000	-	-	330,000	Per Capital Rate Plan
Water Main on Lathrop St-Bendix Dr to Portage Avenue	Cash	-	-	-	888,000	-	888,000	Per Capital Rate Plan
Water Main on Trail ROW-Dublin St to Cripe Street	Cash	-	-	-	297,000	-	297,000	Per Capital Rate Plan
Water Main, Hydrant, and Valve Replacement Projects	Cash	-	600,000	867,000	715,000	-	2,182,000	Per Capital Rate Plan
System Improvement/ Replacement Upgrades-TBD	Cash	-	-	-	-	2,000,000	2,000,000	Normal Annual Improvement /Replacement Projects Not Yet Determined.
<b>Total</b>		<b>\$ 3,766,000</b>	<b>\$ 3,316,000</b>	<b>\$ 3,224,000</b>	<b>\$ 3,159,000</b>	<b>\$ 3,290,000</b>	<b>\$ 16,755,000</b>	

### Fund 642 - Sewage Works Capital

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Replacement Capital</b>								
(1) Pickup Truck, 3/4 Ton	Cash	35,000	-	-	-	-	35,000	Replace 2008 unit, SN484
(1) Cargo Van, 3/4 Ton - Lift Station	Cash	40,000	-	-	-	-	40,000	Replace 2010 unit, SN496
(1) Cargo Van, 3/4 Ton - Electrician	Cash	-	36,000	-	-	-	36,000	Replace 2010 unit, SN490
(1) Pickup Truck, 4X4, plow, 3/4 Ton - Organic Resources	Cash	-	40,000	-	-	-	40,000	Replace 2011 unit, SN655
(1) Cargo Van, 3/4 Ton - Electrician	Cash	-	-	40,000	-	-	40,000	Replace 2006 unit, SN686
(1) Pickup Truck, 3/4 Ton	Cash	-	-	-	-	35,000	35,000	Replace 2015 unit, SN491
(1) Pickup Truck, 3/4 Ton	Cash	-	-	-	-	35,000	35,000	Replace 2016 unit, SN481
(1) Yard Front End Loader	Cash	150,000	-	-	-	-	150,000	Replace 1981 unit, SN602
(1) Horizontal Grinder - Organic Resources	Cash	-	-	-	250,000	-	250,000	Replace 2002 unit, SN609
(1) Front End Loader - Organic Resources	Cash	-	310,000	-	-	-	310,000	Replace 2006 unit, SN613
(1) Portable Generator - Lift Station	Cash	-	-	-	-	60,000	60,000	Replace 1989 unit, SN632
(1) Portable Generator - Lift Station	Cash	-	-	-	-	60,000	60,000	Replace 2000 unit, SN639
(1) Pressure Washer - Organic Resources	Cash	-	-	10,000	-	-	10,000	Replace 2007 unit, SN646
(1) Phoenix Power Screen - Organic Resources	Cash	-	-	350,000	-	-	350,000	Replace 2008 unit, SN649
(1) Toro Riding Lawn Mower	Cash	15,000	-	-	-	-	15,000	Replace 2008 unit, SN670
(1) John Deere Electric Utility Cart - Lab	Cash	-	15,000	-	-	-	15,000	Replace 2012 unit, SN672
(1) Mule Utility Cart - Operations	Cash	-	-	-	-	10,000	10,000	Replace 2013 unit, SN675
(1) Utility Cart	Cash	-	-	15,000	-	-	15,000	Replace 2006 unit, SN677
(1) Back Hoe w/needle	Cash	175,000	-	-	-	-	175,000	New - Add to Fleet
(3) Pickup Truck w/extended cab, 3/4 Ton, 4WD, v-plow, CNG	Cash	165,000	-	-	-	-	165,000	Replace 455, 456, 473 (2011)
(1) Utility Truck, 1 Ton	Cash	70,000	-	-	-	-	70,000	Replace 474 (2005)
(1) Vactor/Jet Rodder	Cash	400,000	-	-	-	-	400,000	Replace 486 (2005)
(1) Sweeper, Mechanical	Cash	300,000	-	-	-	-	300,000	Replace 4470 (2012)
(1) Crew Truck	Cash	100,000	-	-	-	-	100,000	Replace 460
(1) Easement Machine	Cash	70,000	-	-	-	-	70,000	Replace 480 (2003)
(2) Sweeper, Vacuum	Cash	-	550,000	-	-	-	550,000	Replace 4472 (2013) & 4473 (2014)
(2) Crew Trucks	Cash	-	352,000	-	-	-	352,000	Replace 458, 472 (2002)
(1) Pickup Truck w/standard cab, 3/4 Ton, 4WD, v-plow, CNG	Cash	-	65,000	-	-	-	65,000	Replace 205 (2011)
(1) Crew Truck	Cash	-	100,000	-	-	-	100,000	Replace ???
(1) Skid Loader w/attachments & trailer	Cash	-	-	125,000	-	-	125,000	Replace 291 (2009)
(2) Sweeper, Mechanical	Cash	-	-	660,000	-	-	660,000	Replace 4474 (2015) & 4475 (2016)
(1) Back Hoe w/needle	Cash	-	-	-	-	200,000	200,000	Replace 610 (2015)
(1) Excavator, Rubber Track	Cash	-	-	-	250,000	-	250,000	Replace 601 (2011)
(1) Natural Gas Compressor	Cash	500,000	-	-	-	-	500,000	Energy Management

## Five-Year Capital Improvement Plan Detail

<b>Replacement Capital</b>								
Change order for Electrical and Backup Generators Project	Cash	1,000,000	-	-	-	-	1,000,000	Backup Power Upgrade the WWTP
Wastewater Treatment Plant WWTP Projects	Cash	1,000,000	1,000,000	-	-	-	2,000,000	Facility Plan Projects
Sewer Lining	Cash	1,500,000	250,000	-	-	-	1,750,000	Sewer Rehabilitation/Lining
Long-Term Control Plan (LTCP) projects	Cash	1,000,000	250,000	-	-	-	1,250,000	Consent Decree
<b>Total</b>		<b>\$ 6,520,000</b>	<b>\$ 2,968,000</b>	<b>\$ 1,200,000</b>	<b>\$ 500,000</b>	<b>\$ 400,000</b>	<b>\$ 11,588,000</b>	

### Fund 667 - Storm Sewer Fund

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
Drainage Improvements	Cash	350,000	350,000	350,000	350,000	350,000	1,750,000	Key Issues within the City for Storm water Sewer Systems are as follows: Flooding (real, growing, and unresolved), Infrastructure (aging and failing), Quality of Life (service values and property values), and Sustainability. The above detailed programs are just the beginning to lay the foundation for an improved and more efficient Storm water Sewer System.
South Bend Dam	Cash	150,000	150,000	150,000	150,000	150,000	750,000	
Flood Mitigation	Cash	100,000	100,000	100,000	100,000	100,000	500,000	
Storm Sewer Separations	Cash	400,000	400,000	400,000	400,000	400,000	2,000,000	
<b>Total</b>		<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 5,000,000</b>	

### Fund 671 - Century Center Capital

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Project Capital</b>								
Security System / CCTV	Contributed Capital	50,000	-	-	-	-	50,000	Upgrade/add needed security cameras
Restroom Upgrades	Contributed Capital	150,000	-	-	-	-	150,000	Upgrade Skywalk level public restrooms
Misc. Kitchen Equipment and Small Wares	Contributed Capital	100,000	-	-	-	-	100,000	Kitchen equipment/ovens
Office Furniture & Improvements	Contributed Capital	200,000	-	-	-	-	200,000	New office furniture for Century Center offices and break rooms
Storage Deck on Lower Level	Contributed Capital	125,000	-	-	-	-	125,000	Add storage deck in lower level storeroom
West Race Repairs	Contributed Capital	100,000	-	-	-	-	100,000	Replace tainter gate on west race
IT Equipment	Contributed Capital	50,000	-	-	-	-	50,000	Upgrade IT systems
Landscaping	Contributed Capital	150,000	-	-	-	-	150,000	Exterior landscaping
Parking Lot Automation	Contributed Capital	100,000	-	-	-	-	100,000	Parking lot automation equipment
Upgrade Passenger Elevators	Contributed Capital	175,000	-	-	-	-	175,000	Upgrade Art Museum passenger elevator
Emergency Generator	Contributed Capital	-	150,000	-	-	-	150,000	Replace emergency generator
Bendix Theatre - Seating Replacement	Contributed Capital	-	140,000	-	-	-	140,000	Replace seats in Bendix Theatre
Bendix Theatre - Carpet	Contributed Capital	-	40,000	-	-	-	40,000	New carpet for Bendix Theatre
Island Park Furniture	Contributed Capital	-	50,000	-	-	-	50,000	Add/replace island furniture
Trash Compactor	Contributed Capital	-	40,000	-	-	-	40,000	Replace trash compactor
Sound System	Contributed Capital	-	50,000	-	-	-	50,000	Upgrade sound systems
Suite Doors	Contributed Capital	-	300,000	-	-	-	300,000	Add large access doors to Suites 1-11
<b>Total</b>		<b>\$ 1,200,000</b>	<b>\$ 770,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,970,000</b>	

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.

### Fund 750 - Equipment/Vehicle Leasing

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Replacement Capital</b>								
<i>Building Department</i>								
(2) Hybrid SUV	Capital Lease	-	50,000	-	-	-	50,000	Vehicles for Building Inspectors
(2) Hybrid SUV	Capital Lease	-	-	-	-	53,000	53,000	Vehicles for Building Inspectors
<i>Central Services</i>								
(1) Forklift - Sample St Garage	Capital Lease	41,500	-	-	-	-	41,500	Replace 30 yr old Forklift
(1) Truck - Director of Central Services	Capital Lease	-	35,000	-	-	-	35,000	Replace 801
(1) Delivery Truck - Central Stores	Capital Lease	-	25,000	-	-	-	25,000	Replace 803
(1) Service Truck - Sample Street Garage	Capital Lease	-	-	-	55,000	-	55,000	
<i>Code Enforcement</i>								
(2) Code - Full Size Pickup with Ext.Cab, 1/2 Ton	Capital Lease	80,000	-	-	-	-	80,000	
(2) Code - Full Size 4X4 Pickup, 1/2 Ton	Capital Lease	-	80,000	-	-	-	80,000	
(1) Code - Full Size 4X4 Pickup, 1/2 Ton	Capital Lease	-	-	40,000	-	-	40,000	
(1) NEAT Crew - Dump Truck	Capital Lease	-	-	80,000	-	-	80,000	
(1) NEAT Crew - Loader	Capital Lease	-	-	100,000	-	-	100,000	
(1) NEAT Crew - Lightning Loader	Capital Lease	-	-	-	225,000	-	225,000	
(1) NEAT Crew - Dump Truck	Capital Lease	-	-	-	-	85,000	85,000	
(1) NEAT Crew - Loader	Capital Lease	-	-	-	-	110,000	110,000	
<i>Fire Dept</i>								
(1) Aerial Fire Truck	Capital Lease	-	-	-	1,000,000	-	1,000,000	
<i>Police Dept</i>								
Police Cars & Equipment	Capital Lease	500,000	500,000	500,000	500,000	500,000	2,500,000	Replace aging police cars

## Five-Year Capital Improvement Plan Detail

<i>Solid Waste</i>									
(1) Front Load Dedicated unit	Capital Lease	350,000	-	-	-	-	350,000	Replace 2016 Rear load 571	
(1) Front Load Dedicated unit	Capital Lease	350,000	-	-	-	-	350,000	Replace 2016 Rear load 572	
(1) Front Load Dedicated unit	Capital Lease	-	350,000	-	-	-	350,000	Replace 2011 Dual Auto 561	
(1) Front Load Dedicated unit	Capital Lease	-	-	350,000	-	-	350,000	Replace 2013 Dual Auto 577	
(1) Front Load Dedicated unit	Capital Lease	-	-	350,000	-	-	350,000	Replace 2013 Dual Auto 574	
(1) Front Load Dedicated unit	Capital Lease	-	-	-	350,000	-	350,000	Replace 2013 Dual Auto 568	
(1) Front Load Dedicated unit	Capital Lease	-	-	-	350,000	-	350,000	Replace 2013 Dual Auto 564	
(1) Front Load Dedicated unit	Capital Lease	-	-	-	-	350,000	350,000	Replace older truck	
(1) Front Load Dedicated unit	Capital Lease	-	-	-	-	350,000	350,000	Replace older truck	
<i>Street Dept</i>									
(1) Single Axle Dump Truck	Capital Lease	165,000	-	-	-	-	165,000	Replace 262 (1998)	
(1) Tandem Axle Dump Truck	Capital Lease	230,000	-	-	-	-	230,000	Replace 251 (1998)	
(1) Skid Loader w/attachments & trailer	Capital Lease	118,125	-	-	-	-	118,125	Replace 292 (2004)	
(1) Bucket Truck (T&L)	Capital Lease	165,000	-	-	-	-	165,000	Replace 430 (2004)	
(1) Alley Maintainer	Capital Lease	145,000	-	-	-	-	145,000	Replace 285 (1995)	
(1) Broce Broom w/conveyor	Capital Lease	140,000	-	-	-	-	140,000	NEW - ADD TO FLEET	
(2) Tandem Axle Dump Truck	Capital Lease	-	464,600	-	-	-	464,600	Replace 239, 240 (2003)	
(1) Single Axle Dump Truck	Capital Lease	-	166,650	-	-	-	166,650	Replace 281 (1998)	
(1) 3/4-Ton Pick Up w/extended cab, 4WD, V-plow	Capital Lease	-	56,550	-	-	-	56,550	Replace 212 (2004)	
(1) Forklift	Capital Lease	-	20,000	-	-	-	20,000	Replace 214 (1987)	
(1) 1-Ton Utility Truck (Unit 211)	Capital Lease	-	70,000	-	-	-	70,000	Replace 211 (2016)	
(1) 3/4-Ton Pick Up w/standard cab, 4WD, V-plow	Capital Lease	-	52,350	-	-	-	52,350	Replace 206 (2011)	
(1) Hot Box	Capital Lease	-	26,375	-	-	-	26,375	Replace 206HB (2010)	
(1) "A" Truck	Capital Lease	-	92,378	-	-	-	92,378	Replace 207A (2004)	
(1) Single Axle Dump Truck	Capital Lease	-	-	168,317	-	-	168,317	Replace 248 (2004)	
(1) Tandem Axle Dump Truck	Capital Lease	-	-	234,623	-	-	234,623	Replace 230 (2008)	
(1) 9-Ton Roller w/trailer	Capital Lease	-	-	150,000	-	-	150,000	Replace 217R (2000)	
(1) Alley Maintainer	Capital Lease	-	-	153,700	-	-	153,700	Replace 286 (1997)	
(1) 5-Yard Front End Loader	Capital Lease	-	-	275,000	-	-	275,000	Replace 299 (2000)	
(1) Tandem Axle Dump Truck	Capital Lease	-	-	-	237,500	-	237,500	Replace 227 (2006)	
(1) 3/4-Ton Pick Up w/standard cab, 4WD, V-plow (T&L)	Capital Lease	-	-	-	54,125	-	54,125	Replace 424 (2012)	
(1) Road Patcher	Capital Lease	-	-	-	210,000	-	210,000	Replace 242 (2004)	
(1) Tack Distributor Truck	Capital Lease	-	-	-	200,000	-	200,000	Replace 245 (2000)	
(1) Hot Box	Capital Lease	-	-	-	28,500	-	28,500	Replace 209HB (2010)	
(1) Alley Maintainer	Capital Lease	-	-	-	161,385	-	161,385	Replace 289 (1995)	
(1) Paver	Capital Lease	-	-	-	-	450,000	450,000	Replace PF6170 (2013)	
(1) Tandem Axle Dump Truck	Capital Lease	-	-	-	-	246,750	246,750	Replace 230 (2008)	
(1) 1-Ton Utility Truck (Unit 211)	Capital Lease	-	-	-	-	72,240	72,240	Replace 211 (2020 Purchase)	
(1) 3/4-Ton Pick Up w/extended cab, 4WD, V-plow	Capital Lease	-	-	-	-	60,465	60,465	Replace 202 (2015)	
(1) Hot Box	Capital Lease	-	-	-	-	29,100	29,100	Replace 210HB (2013)	
<b>Total</b>		<b>\$ 2,284,625</b>	<b>\$ 1,988,903</b>	<b>\$ 2,401,640</b>	<b>\$ 3,371,510</b>	<b>\$ 2,306,555</b>	<b>\$ 12,353,233</b>		



## Detailed Financial Discussion – Debt

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### **Debt Policy**

1. Debt management will provide for the protection and maintenance of the City's AA bond rating, the maintenance of adequate debt service reserves, compliance with debt covenant provisions, and appropriate disclosure to investors, underwriters, and rating agencies.
2. The City's compliance officer is the City Controller. Compliance monitoring will be performed annually.
3. The term of any City debt issue, including lease-purchases, shall not exceed the useful life of the assets being acquired by the debt issue.
4. All debt issuance shall comply with federal, State and City requirements. All IRS regulations in regard to post-issuance tax compliance will be followed.
5. The City shall maintain an ongoing performance monitoring system of the various outstanding bond indebtedness. This is particularly important as funds borrowed for a project today are not available to fund other projects tomorrow and funds committed for debt service payments today are not available to fund operations in the future.
6. The City shall maintain all spending records related to bond issuance until at least three years after the final maturity is redeemed.
7. The City will maintain good, ongoing communication with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).
8. Accompanying each debt issue will be an assessment of the City's capacity to repay the debt. The assessment will address the effects on the current operating budget, as well as identify the resources that will be utilized to repay the debt.
9. Long-term borrowing will not be used to finance current operations or normal maintenance and will only be considered for significant capital and infrastructure improvements.
10. The City will try to keep the average maturity of general obligation bonds at or below twenty years.
11. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.
12. The City will not issue tax or revenue anticipation notes.
13. The City will strive to maintain a reliance on pay-go financing for its capital improvements, whenever possible.
14. The City will follow the general debt limits as stated by Indiana law, which mandates a 2% debt limit on net assessed valuation for certain type of general obligation and other debt.
15. The city will report all debt to the Indiana Department of Local Government Finance (DLGF) using its Gateway Reporting program.
16. The City will make all continuing bond disclosures required using the MSRB Electronic Municipal Market Access (EMMA) portal in a timely manner.

The following pages present a summary of the City of South Bend's current debt position and relationship to legal debt margin (debt limit).



### Legal Debt Margin (Debt Limit)

As established per the Constitution of the State of Indiana and the Indiana Code, the City of South Bend may not exceed 2% (percent) of 1/3 (one-third) of the net assessed value (AV) of the City within the municipal boundaries. Both the City of South Bend (Civil City) and the South Bend Redevelopment District are subject to this limit.

This limit is only applicable to general obligation bonds, Economic Development Income Tax revenue bonds, tax revenue notes, and certain other types of indebtedness. This limit is **not** applicable to revenue bonds (except bonds paid from EDIT). In practice, most debt incurred by South Bend is neither general obligation debt nor debt secured with income tax revenue. This means that most debt incurred by South Bend is not subject to this limitation.

### Estimated Computation of Legal Debt Margin

#### **Civil City**

Net Assessed Valuation (2018 pay 2019) of Taxable Property in South Bend	\$ 2,498,376,757
Debt limit: 2% of one third thereof	16,655,845
Less Bonds subject to limitation:	
Economic Development Income Tax Bonds of 2015 (Parks Bond)	(4,980,000)
Economic Development Income Tax Bonds of 2018 (Zoo Bond)	(3,440,000)
Issuance Margin	<u>\$ 8,235,845</u>
Percentage of Debt to Debt Limit	50.55%

#### **Redevelopment District**

Net Assessed Valuation (2018 pay 2019) of Taxable Property in South Bend	\$ 2,498,376,757
Debt limit: 2% of one third thereof	16,655,845
Less Bonds subject to limitation:	
Special Taxing District Bonds of 2014	(1,365,000)
Redevelopment District Bonds of 2018 (TIF Parks Bond)	(11,590,000)
Issuance Margin	<u>\$ 3,700,845</u>
Percentage of Debt to Debt Limit	77.78%

The table below shows the percentage of debt limit reached by the Civil City and the Redevelopment District over the past 10 years:

**City of South Bend, Indiana  
Legal Debt Margin Information  
Last Five Fiscal Years (\$'s whole)**

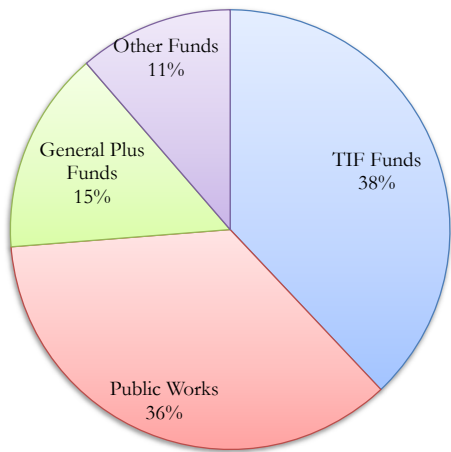
	<u>2014 Audited</u>	<u>2015 Audited</u>	<u>2016 Audited</u>	<u>2017 Audited</u>	<u>2018 Unaudited</u>
<b><u>Civil City</u></b>					
Debt Limit (1)	\$14,731,511	\$15,068,462	\$15,181,132	\$15,516,668	\$16,655,845
Total Net Debt Applicable To Limit	4,970,000	7,270,000	5,835,000	5,190,000	8,420,000
Debt Margin	9,761,511	7,798,462	9,346,132	10,326,668	8,235,845
<b>Percentage of Debt Limit</b>	<u><b>33.74%</b></u>	<u><b>48.25%</b></u>	<u><b>38.44%</b></u>	<u><b>33.45%</b></u>	<u><b>50.55%</b></u>
<b><u>Redevelopment District</u></b>					
Debt Limit (1)	\$14,731,511	\$15,068,462	\$15,181,132	\$15,516,668	\$16,655,845
Total Net Debt Applicable To Limit	3,010,000	2,615,000	2,210,000	1,795,000	12,955,000
Debt Margin	11,721,511	12,453,462	12,971,132	13,721,668	3,700,845
<b>Percentage of Debt Limit</b>	<u><b>20.43%</b></u>	<u><b>17.35%</b></u>	<u><b>14.56%</b></u>	<u><b>11.57%</b></u>	<u><b>77.78%</b></u>

(1) A 2% debt limit is established by the Constitution of the State of Indiana for certain types of debt including general obligation bonds, Economic Development Income Tax revenue bonds, and tax revenue notes. This limitation does not include revenue bonds payable from governmental funds (excluding EDIT bonds) or enterprise funds.

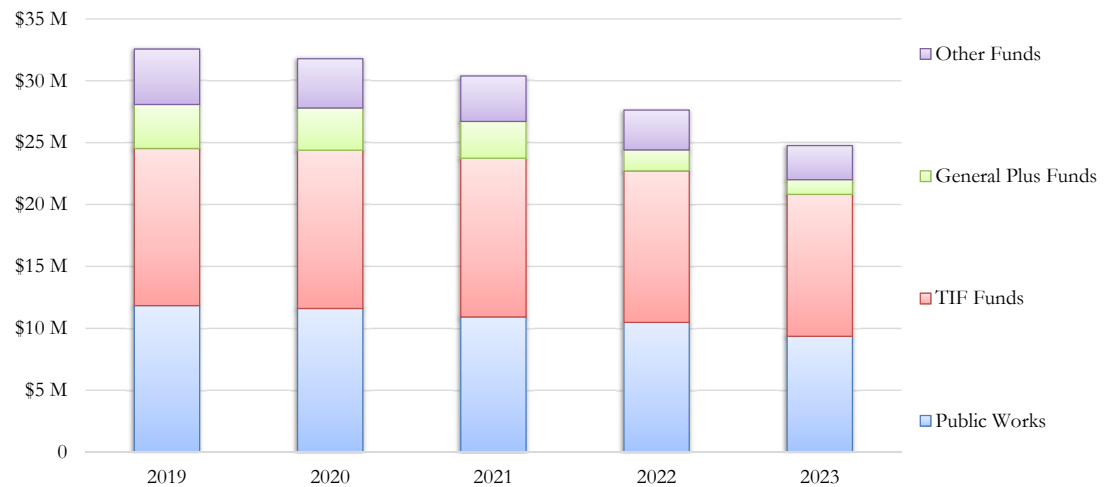
**City of South Bend, Indiana**  
**Debt Summary**  
**Principal & Interest Payments - 2019 through 2038**

Debt by Fund Type	Original Debt	2019	2020	2021	2022	2023	5 year periods		
							2024-2028	2029-2033	2034-2038
<b>TIF Funds</b>	<b>\$ 143,485,000</b>	<b>\$ 12,692,941</b>	<b>\$ 12,785,633</b>	<b>\$ 12,819,867</b>	<b>\$ 12,242,840</b>	<b>\$ 11,462,096</b>	<b>\$ 39,901,573</b>	<b>\$ 34,705,409</b>	<b>\$ 18,805,506</b>
324 River West TIF	82,485,000	8,925,959	8,922,952	8,646,036	7,848,609	7,064,615	17,811,382	13,000,781	5,978,006
436 River East TIF	61,000,000	3,766,981	3,862,681	4,173,831	4,394,231	4,397,481	22,090,191	21,704,628	12,827,500
<b>Public Works</b>	<b>\$ 135,195,759</b>	<b>\$ 11,841,072</b>	<b>\$ 11,601,413</b>	<b>\$ 10,920,506</b>	<b>\$ 10,476,788</b>	<b>\$ 9,359,832</b>	<b>\$ 33,574,729</b>	<b>\$ 15,527,034</b>	<b>\$ -</b>
641/649 Sewage Works	105,268,583	8,445,036	8,402,747	8,137,719	8,005,736	7,830,133	27,216,123	12,769,550	-
620/625 Water Works	25,379,917	2,434,328	2,238,029	2,130,318	2,038,201	1,400,475	6,358,607	2,757,484	-
611 Solid Waste	4,547,259	961,708	960,637	652,469	432,851	129,224	-	-	-
<b>General Plus Funds</b>	<b>\$ 56,348,639</b>	<b>\$ 3,546,270</b>	<b>\$ 3,416,394</b>	<b>\$ 2,968,479</b>	<b>\$ 1,696,258</b>	<b>\$ 1,184,952</b>	<b>\$ 4,313,660</b>	<b>\$ 4,306,748</b>	<b>\$ 1,297,332</b>
404 COIT	40,469,613	1,647,901	1,423,230	1,217,381	344,011	-	-	-	-
408 EDIT	11,742,697	796,460	901,491	897,752	904,080	909,505	4,313,660	4,306,748	1,297,332
201 Parks & Recreation	2,122,871	453,209	447,067	407,263	176,509	111,516	-	-	-
406 CCI	1,254,878	490,736	490,736	298,617	271,659	163,932	-	-	-
101 General Fund	758,580	157,964	153,870	147,465	-	-	-	-	-
<b>Other Funds</b>	<b>\$ 42,874,470</b>	<b>\$ 4,482,155</b>	<b>\$ 3,980,029</b>	<b>\$ 3,677,759</b>	<b>\$ 3,213,974</b>	<b>\$ 2,758,250</b>	<b>\$ 11,574,126</b>	<b>\$ 10,085,250</b>	<b>\$ 1,548,094</b>
312 2018 TIF Park Bond	14,075,000	1,181,140	1,172,965	1,189,190	1,169,365	1,179,165	5,887,975	5,321,120	-
287 EMS Capital	12,862,920	1,199,006	1,216,406	1,103,012	1,076,851	909,794	3,766,188	3,850,242	1,548,094
672 Century Center Energy Conserv Bond	4,167,897	415,423	411,096	406,711	402,367	397,959	1,919,963	913,888	-
202 Motor Vehicle Highway	3,613,879	761,326	638,685	510,565	254,025	155,344	-	-	-
279 Innovation & Technology	1,469,472	356,767	330,881	323,057	234,479	102,695	-	-	-
600 Consolidated Bldg Fund	597,245	127,235	122,704	105,880	76,887	13,293	-	-	-
222 Central Services	68,056	15,277	15,281	3,339	-	-	-	-	-
Other	6,020,000	425,980	72,010	36,005	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 377,903,867</b>	<b>\$ 32,562,437</b>	<b>\$ 31,783,469</b>	<b>\$ 30,386,611</b>	<b>\$ 27,629,860</b>	<b>\$ 24,765,130</b>	<b>\$ 89,364,088</b>	<b>\$ 64,624,441</b>	<b>\$ 21,650,932</b>

**Original Debt by Fund Type**



**Total Debt Payments**



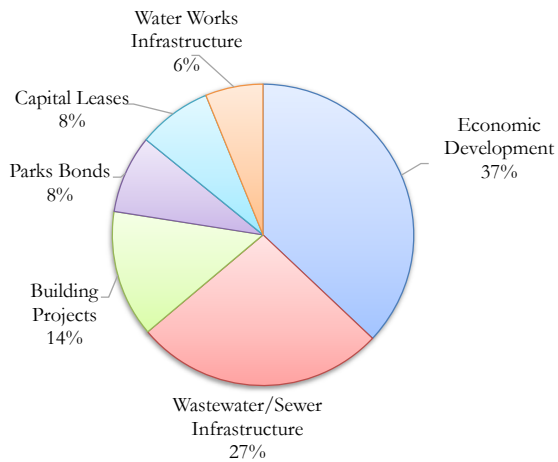
Note: Does not include interfund loans



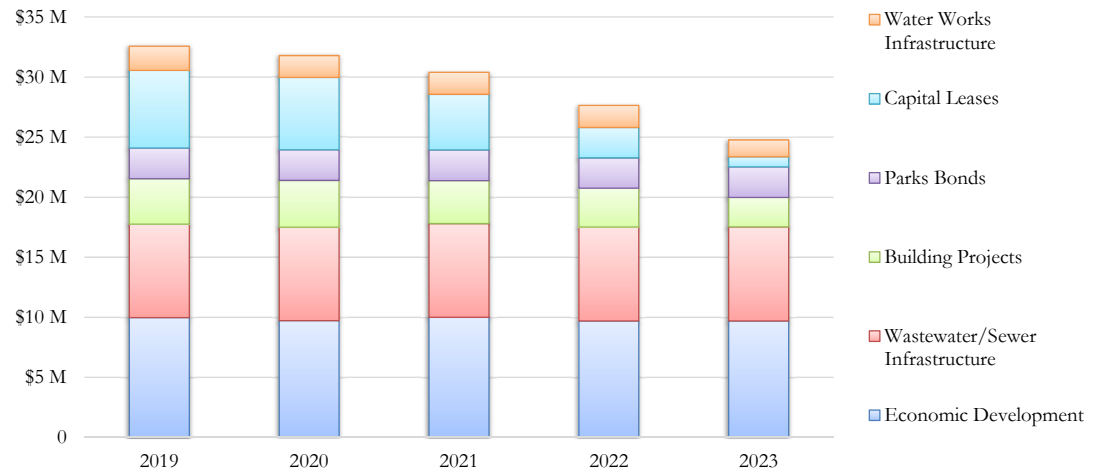
## City of South Bend, Indiana Debt Summary Principal & Interest Payments - 2019 through 2038

Debt Purpose	Original Debt	2019	2020	2021	2022	2023	5 year periods		
							2024-2028	2029-2033	2034-2038
<b>Economic Development</b>	<b>\$ 140,020,278</b>	<b>\$ 9,981,358</b>	<b>\$ 9,719,181</b>	<b>\$ 10,006,374</b>	<b>\$ 9,700,990</b>	<b>\$ 9,696,921</b>	<b>\$ 34,973,048</b>	<b>\$ 30,243,384</b>	<b>\$ 18,805,506</b>
2015 Eddy St Commons Parking Garage	36,000,000	2,468,856	2,472,056	2,462,956	2,467,856	2,467,606	12,339,441	11,093,003	-
2015 Smart Streets Bond	25,000,000	1,710,369	1,711,044	1,710,819	1,709,694	1,707,669	8,538,960	8,538,756	5,978,006
2017 Eddy St Commons Phase II	25,000,000	1,298,125	1,390,625	1,710,875	1,926,375	1,929,875	9,750,750	10,611,625	12,827,500
2011 South Bend Downtown Central Development	19,795,000	1,917,568	1,912,740	1,918,640	1,918,847	1,912,869	1,917,280	-	-
2011 Airport Development Area TIF	14,420,000	1,089,097	1,089,400	1,092,266	1,091,794	1,092,827	1,091,080	-	-
2013 Century Center Special Tax Bonds	4,655,000	390,413	388,556	390,713	386,425	386,075	935,538	-	-
Other	15,150,278	1,106,930	754,760	720,105	200,000	200,000	400,000	-	-
<b>Wastewater/Sewer Infrastructure</b>	<b>\$ 101,347,000</b>	<b>\$ 7,772,676</b>	<b>\$ 7,780,015</b>	<b>\$ 7,794,089</b>	<b>\$ 7,814,319</b>	<b>\$ 7,830,133</b>	<b>\$ 27,216,123</b>	<b>\$ 12,769,550</b>	<b>\$ -</b>
<b>Building Projects</b>	<b>\$ 51,475,594</b>	<b>\$ 3,778,752</b>	<b>\$ 3,897,772</b>	<b>\$ 3,578,093</b>	<b>\$ 3,229,827</b>	<b>\$ 2,453,344</b>	<b>\$ 8,124,630</b>	<b>\$ 7,137,775</b>	<b>\$ 1,860,551</b>
2012 Bond Fire Station/Police Dept Renovations	21,335,000	1,557,920	1,555,880	1,566,750	1,555,000	779,625	-	-	-
2001 Public Works Service Center	9,250,000	671,144	672,500	336,600	-	-	-	-	-
2013 Bond Fire Station #5 & Training Tower	5,580,000	398,830	396,705	399,355	396,780	398,980	2,048,456	2,137,076	-
2018 Fire Station #9 Bond	5,045,000	321,706	341,231	345,306	344,156	342,856	1,717,731	1,713,166	1,548,094
2015 Century Center Solar Panels	4,167,897	415,423	411,096	406,711	402,367	397,959	1,919,963	913,888	-
2018 Zoo Bond	3,440,000	214,487	320,900	324,100	332,100	334,500	1,619,375	1,604,625	158,875
2014 PSAP Center Bonds	2,657,697	199,242	199,460	199,271	199,423	199,423	819,104	769,020	153,582
<b>Capital Leases</b>	<b>\$ 30,003,596</b>	<b>\$ 6,460,189</b>	<b>\$ 6,019,118</b>	<b>\$ 4,631,352</b>	<b>\$ 2,521,931</b>	<b>\$ 843,962</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Parks Bonds</b>	<b>\$ 31,675,000</b>	<b>\$ 2,554,921</b>	<b>\$ 2,546,896</b>	<b>\$ 2,551,121</b>	<b>\$ 2,528,771</b>	<b>\$ 2,540,296</b>	<b>\$ 12,691,681</b>	<b>\$ 11,716,248</b>	<b>\$ 984,875</b>
2017 Parks Bond	14,075,000	1,181,140	1,172,965	1,189,190	1,169,365	1,179,165	5,887,975	5,321,120	-
2018 TIF Parks Bond	11,995,000	991,050	992,800	987,550	986,850	985,550	4,928,525	4,462,025	-
2015 Parks Bond	5,605,000	382,731	381,131	374,381	372,556	375,581	1,875,181	1,933,103	984,875
<b>Water Works Infrastructure</b>	<b>\$ 23,382,400</b>	<b>\$ 2,014,541</b>	<b>\$ 1,820,486</b>	<b>\$ 1,825,582</b>	<b>\$ 1,834,022</b>	<b>\$ 1,400,475</b>	<b>\$ 6,358,607</b>	<b>\$ 2,757,484</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>\$ 377,903,867</b>	<b>\$ 32,562,437</b>	<b>\$ 31,783,469</b>	<b>\$ 30,386,611</b>	<b>\$ 27,629,860</b>	<b>\$ 24,765,130</b>	<b>\$ 89,364,088</b>	<b>\$ 64,624,441</b>	<b>\$ 21,650,932</b>

**Original Debt by Purpose**



**Total Debt Payments**



Note: Does not include interfund loans

**City of South Bend, Indiana**  
**Debt Summary**  
**Principal Balance - December 31, 2018 through 2027**

Debt by Fund Type	12/31/18	12/31/19	12/31/20	12/31/21	12/31/22	12/31/23	12/31/24	12/31/25	12/31/26	12/31/27
<b>TIF Funds</b>	<b>\$ 115,814,137</b>	<b>\$ 107,696,467</b>	<b>\$ 99,179,617</b>	<b>\$ 90,307,014</b>	<b>\$ 81,630,812</b>	<b>\$ 73,346,197</b>	<b>\$ 65,472,742</b>	<b>\$ 60,265,000</b>	<b>\$ 55,295,000</b>	<b>\$ 50,295,000</b>
324 River West TIF	63,439,137	56,776,467	49,869,617	42,987,014	36,615,812	30,756,197	25,442,742	22,940,000	20,795,000	18,740,000
436 River East TIF	52,375,000	50,920,000	49,310,000	47,320,000	45,015,000	42,590,000	40,030,000	37,325,000	34,500,000	31,555,000
<b>Public Works</b>	<b>\$ 86,942,533</b>	<b>\$ 77,585,867</b>	<b>\$ 68,248,618</b>	<b>\$ 59,368,766</b>	<b>\$ 50,717,075</b>	<b>\$ 42,962,360</b>	<b>\$ 35,108,732</b>	<b>\$ 27,753,673</b>	<b>\$ 23,261,996</b>	<b>\$ 18,918,511</b>
641/649 Sewage Works	68,215,746	61,644,344	54,965,330	48,393,807	41,798,706	35,216,843	28,449,588	22,221,791	18,903,295	15,453,940
620/625 Water Works	15,731,543	13,847,424	12,107,308	10,426,760	8,791,030	7,745,517	6,659,144	5,531,882	4,358,701	3,464,571
611 Solid Waste	2,995,244	2,094,098	1,175,980	548,199	127,339	-	-	-	-	-
<b>Other Funds</b>	<b>\$ 33,497,137</b>	<b>\$ 30,016,950</b>	<b>\$ 26,948,454</b>	<b>\$ 24,099,044</b>	<b>\$ 21,634,895</b>	<b>\$ 19,553,630</b>	<b>\$ 17,854,315</b>	<b>\$ 16,098,754</b>	<b>\$ 14,296,790</b>	<b>\$ 12,438,261</b>
312 2018 TIF Park Bond	13,725,000	12,955,000	12,170,000	11,345,000	10,515,000	9,650,000	8,760,000	7,840,000	6,900,000	5,925,000
287 EMS Capital	11,371,735	10,531,825	9,650,921	8,859,312	8,070,507	7,425,000	6,925,000	6,405,000	5,865,000	5,310,000
672 Century Center Energy Conserv Bond	3,936,004	3,655,914	3,370,300	3,079,026	2,781,851	2,478,630	2,169,315	1,853,754	1,531,790	1,203,261
202 Motor Vehicle Highway	2,210,713	1,492,999	886,738	396,428	152,575	-	-	-	-	-
279 Innovation & Technology	1,278,022	951,019	641,263	331,021	101,863	-	-	-	-	-
600 Consolidated Bldg Fund	425,559	306,880	190,323	88,257	13,099	-	-	-	-	-
222 Central Services	32,287	18,078	3,303	-	-	-	-	-	-	-
Other	517,818	105,236	35,604	-	-	-	-	-	-	-
<b>General Plus Funds</b>	<b>\$ 18,682,039</b>	<b>\$ 15,593,011</b>	<b>\$ 12,640,572</b>	<b>\$ 10,084,128</b>	<b>\$ 8,754,046</b>	<b>\$ 7,897,146</b>	<b>\$ 7,304,738</b>	<b>\$ 6,732,973</b>	<b>\$ 6,136,853</b>	<b>\$ 5,522,830</b>
408 EDIT	10,568,220	10,114,682	9,588,241	9,048,897	8,485,199	7,897,146	7,304,738	6,732,973	6,136,853	5,522,830
404 COIT	4,541,067	2,937,447	1,541,902	339,059	-	-	-	-	-	-
406 CCI	1,618,066	1,163,838	701,823	421,901	161,042	-	-	-	-	-
201 Parks & Recreation	1,507,234	1,081,312	662,807	274,271	107,806	-	-	-	-	-
101 General Fund	447,452	295,732	145,798	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 254,935,846</b>	<b>\$ 230,892,295</b>	<b>\$ 207,017,261</b>	<b>\$ 183,858,952</b>	<b>\$ 162,736,828</b>	<b>\$ 143,759,333</b>	<b>\$ 125,740,527</b>	<b>\$ 110,850,400</b>	<b>\$ 98,990,639</b>	<b>\$ 87,174,602</b>

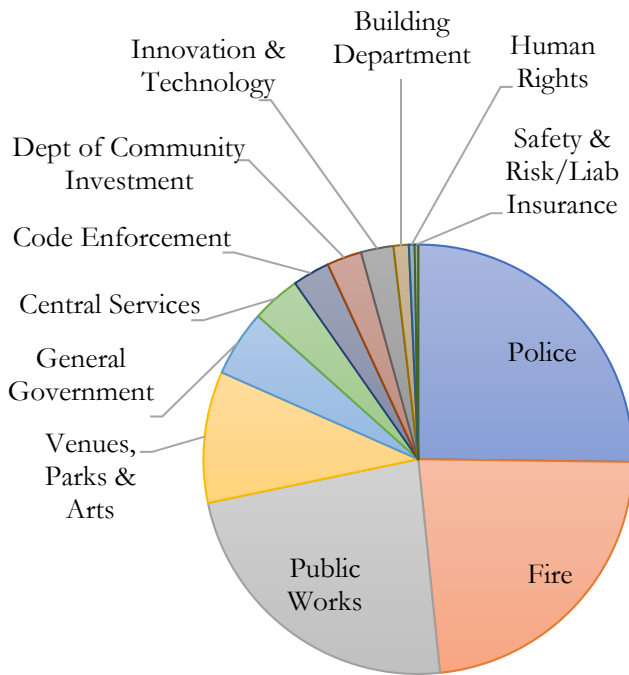
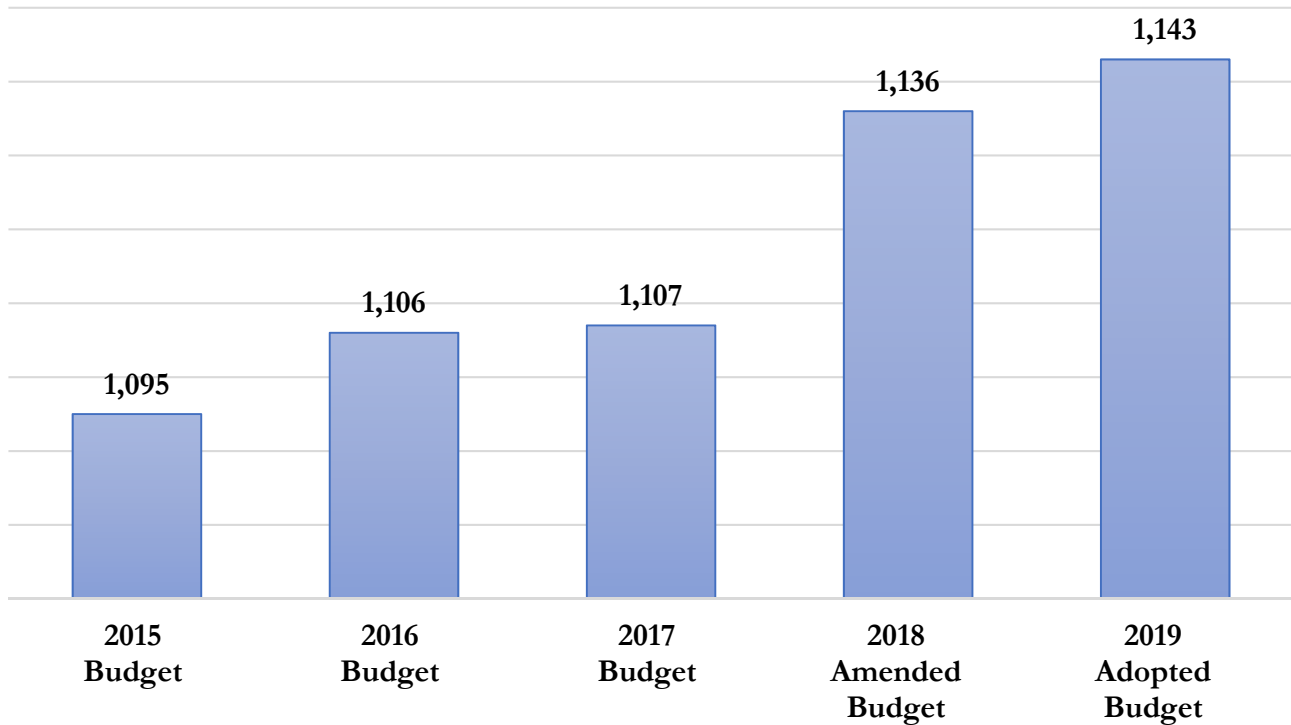
Debt Purpose	12/31/18	12/31/19	12/31/20	12/31/21	12/31/22	12/31/23	12/31/24	12/31/25	12/31/26	12/31/27
<b>Economic Development</b>	<b>\$ 96,986,910</b>	<b>\$ 90,981,013</b>	<b>\$ 85,000,811</b>	<b>\$ 78,487,014</b>	<b>\$ 71,995,812</b>	<b>\$ 65,206,197</b>	<b>\$ 58,087,742</b>	<b>\$ 53,655,000</b>	<b>\$ 49,480,000</b>	<b>\$ 45,305,000</b>
2015 Eddy St Commons Parking Garage	27,400,000	25,995,000	24,530,000	23,015,000	21,430,000	19,765,000	18,015,000	16,175,000	14,255,000	12,260,000
2017 Eddy St Commons Phase II	24,975,000	24,925,000	24,780,000	24,305,000	23,585,000	22,825,000	22,015,000	21,150,000	20,245,000	19,295,000
2015 Smart Streets Bond	23,600,000	22,630,000	21,630,000	20,600,000	19,540,000	18,450,000	17,330,000	16,170,000	14,980,000	13,750,000
2011 South Bend Downtown Central Development	9,810,000	8,365,000	6,855,000	5,265,000	3,595,000	1,845,000	-	-	-	-
2011 Airport Development Area TIF	5,585,000	4,765,000	3,905,000	3,000,000	2,050,000	1,050,000	-	-	-	-
2013 Century Center Special Tax Bonds	2,565,000	2,245,000	1,920,000	1,585,000	1,245,000	895,000	535,000	160,000	-	-
Other	3,051,910	2,056,013	1,380,811	717,014	550,812	376,197	192,742	-	-	-
<b>Wastewater/Sewer Infrastructure</b>	<b>\$ 66,450,133</b>	<b>\$ 60,518,401</b>	<b>\$ 54,441,844</b>	<b>\$ 48,205,325</b>	<b>\$ 41,798,706</b>	<b>\$ 35,216,843</b>	<b>\$ 28,449,588</b>	<b>\$ 22,221,791</b>	<b>\$ 18,903,295</b>	<b>\$ 15,453,940</b>
<b>Parks Bonds</b>	<b>\$ 30,295,000</b>	<b>\$ 28,645,000</b>	<b>\$ 26,960,000</b>	<b>\$ 25,225,000</b>	<b>\$ 23,460,000</b>	<b>\$ 21,630,000</b>	<b>\$ 19,745,000</b>	<b>\$ 17,790,000</b>	<b>\$ 15,795,000</b>	<b>\$ 13,725,000</b>
2017 Parks Bond	13,725,000	12,955,000	12,170,000	11,345,000	10,515,000	9,650,000	8,760,000	7,840,000	6,900,000	5,925,000
2018 TIF Parks Bond	11,590,000	10,930,000	10,255,000	9,570,000	8,865,000	8,140,000	7,385,000	6,610,000	5,815,000	4,990,000
2015 Parks Bond	4,980,000	4,760,000	4,535,000	4,310,000	4,080,000	3,840,000	3,600,000	3,340,000	3,080,000	2,810,000
<b>Building Projects</b>	<b>\$ 27,139,224</b>	<b>\$ 24,280,596</b>	<b>\$ 21,248,541</b>	<b>\$ 18,437,923</b>	<b>\$ 15,862,050</b>	<b>\$ 13,960,776</b>	<b>\$ 12,799,053</b>	<b>\$ 11,651,727</b>	<b>\$ 10,453,643</b>	<b>\$ 9,226,091</b>
2012 Bond Fire Station/Police Dept Renovations	6,365,000	5,040,000	3,670,000	2,250,000	770,000	-	-	-	-	-
2018 Fire Station #9 Bond	4,970,000	4,800,000	4,605,000	4,400,000	4,190,000	3,975,000	3,755,000	3,525,000	3,290,000	3,050,000
2013 Bond Fire Station #5 & Training Tower	4,695,000	4,460,000	4,220,000	3,970,000	3,715,000	3,450,000	3,170,000	2,880,000	2,575,000	2,260,000
2015 Century Center Solar Panels	3,936,004	3,655,914	3,370,300	3,079,026	2,781,851	2,478,630	2,169,315	1,853,754	1,531,790	1,203,261
2018 Zoo Bond	3,440,000	3,340,000	3,175,000	3,000,000	2,810,000	2,610,000	2,410,000	2,210,000	1,990,000	1,765,000
2014 PSAP Center Bonds	2,148,220	2,014,682	1,878,241	1,738,897	1,595,199	1,447,146	1,294,738	1,182,973	1,066,853	947,830
2001 Public Works Service Center	1,585,000	970,000	330,000	-	-	-	-	-	-	-
<b>Capital Leases</b>	<b>\$ 19,629,546</b>	<b>\$ 13,519,597</b>	<b>\$ 7,756,476</b>	<b>\$ 3,277,978</b>	<b>\$ 829,230</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Water Works Infrastructure</b>	<b>\$ 14,435,033</b>	<b>\$ 12,947,688</b>	<b>\$ 11,609,589</b>	<b>\$ 10,225,712</b>	<b>\$ 8,791,030</b>	<b>\$ 7,745,517</b>	<b>\$ 6,659,144</b>	<b>\$ 5,531,882</b>	<b>\$ 4,358,701</b>	<b>\$ 3,464,571</b>
<b>Grand Total</b>	<b>\$ 254,935,846</b>	<b>\$ 230,892,295</b>	<b>\$ 207,017,261</b>	<b>\$ 183,858,952</b>	<b>\$ 162,736,828</b>	<b>\$ 143,759,333</b>	<b>\$ 125,740,527</b>	<b>\$ 110,850,400</b>	<b>\$ 98,990,639</b>	<b>\$ 87,174,602</b>

Note: Does not include interfund loans



## Detailed Financial Discussion – Personnel

### Total Budgeted Full-Time Employees by Year



Full-Time Employees by Activity	2019 Adopted Budget
Police	288
Fire	265
Public Works	267
Venues, Parks & Arts	113
General Government	57
Central Services	42
Code Enforcement	32
Dept of Community Investment	30
Innovation & Technology	28
Building Department	13
Human Rights	5
Safety & Risk/Liab Insurance	3
<b>Total</b>	<b>1,143</b>

# Personnel Budget Summary

	2015 Budget	12/31/15 Actual	2016 Budget	12/31/16 Actual	2017 Budget	12/31/17 Actual	2018 Budget	06/30/18 Actual	2019 Budget	Change 2018-2019	Notes
<b>Full-Time Staffing Summary by Fund</b>											
<b>101 - General Fund</b>											
101-0101 Mayor's Office	7	7	7	6	7	7	7	7	8	1	(a)
101-0104 311 Call Center	7	0	0	0	0	0	0	0	0	0	
101-0201 City Clerk	5	5	5	5	5	5	5	5	5	0	
101-0301 Common Council	9	9	9	9	9	9	9	9	9	0	
101-0401 Administration & Finance	21	18	23	22	23	21	24	24	25	1	(b)
101-0404 Morris Performing Arts Center	11	11	11	9	6	6	8	8	8	0	
101-0405 Palais Royale Ballroom	3	3	3	3	3	3	3	3	3	0	
101-0501 Legal Dept	10	11	9	9	10	9	10	10	10	0	
101-0602 Engineering Dept	16	16	18	18	18	18	22	22	23	1	(c,d,e)
101-0616 Office of Sustainability	0	0	0	0	0	0	0	0	1	1	(f)
101-0628 AmeriCorps Grant Program	0	0	0	0	0	0	2	0	2	0	
101-0801 Police Dept	263	262	262	249	246	242	248	244	243	-5	(g)
101-0901 Fire Dept	170	176	175	186	178	186	178	176	169	-9	(h)
101-1008 Human Rights	4	4	4	4	4	4	4	4	3	-1	(i)
<b>Subtotal</b>	<b>526</b>	<b>522</b>	<b>526</b>	<b>520</b>	<b>509</b>	<b>510</b>	<b>520</b>	<b>512</b>	<b>509</b>	<b>-11</b>	
<b>201 - Parks &amp; Recreation</b>											
201-1100 Administration	10	10	10	10	6	6	6	6	7	1	(j)
201-1101 Maintenance	44	42	44	44	50	48	47	46	46	-1	(k)
201-1102 Golf Courses	8	8	10	7	8	7	8	8	8	0	
201-1103 Recreation	26	25	25	25	21	20	21	22	22	1	(l)
201-1104 Potawatomi Zoo	1	1	1	1	1	1	1	1	0	-1	(m)
201-1108 Graffiti Removal	1	1	1	1	1	1	1	1	0	-1	(n)
201-1110 Marketing & Events	0	0	0	0	10	10	11	10	11	0	
<b>Subtotal</b>	<b>90</b>	<b>87</b>	<b>91</b>	<b>88</b>	<b>97</b>	<b>93</b>	<b>95</b>	<b>94</b>	<b>94</b>	<b>-1</b>	
<b>202 - Motor Vehicle Highway</b>											
202-0607 Street Department	50	45	52	41	48	48	51	51	51	0	
202-0619 Curb & Sidewalk Program	5	5	5	5	5	5	5	5	8	3	(o)
<b>Subtotal</b>	<b>55</b>	<b>50</b>	<b>57</b>	<b>46</b>	<b>53</b>	<b>53</b>	<b>56</b>	<b>56</b>	<b>59</b>	<b>3</b>	
<b>203 - Recreation Non-Reverting</b>											
203-1103 Recreation	1	1	1	1	1	1	1	1	0	-1	(l)
<b>211 - Dept of Community Investment Administration</b>											
211-1001 DCI	25	25	25	23	23	22	25	25	28	3	(p,q)
<b>219 - Unsafe Building</b>											
219-1209 NEAT Crew	0	4	4	4	4	4	4	4	4	0	
<b>222 - Central Services</b>											
222-0605 Equipment Services	32	28	32	30	32	31	31	31	31	0	
222-0606 Building Maintenance	3	3	3	3	3	4	3	3	3	0	
222-0612 Central Stores	1	1	1	1	1	1	3	3	3	0	
222-0613 Print Shop	1	1	1	1	1	1	1	1	1	0	
222-0614 Radio Shop	3	3	3	3	3	3	3	3	3	0	
222-0616 Office of Sustainability	2	2	2	2	2	1	1	1	0	-1	(f)
222-0680 Facilities Management	0	0	0	0	0	0	1	1	1	0	
<b>Subtotal</b>	<b>42</b>	<b>38</b>	<b>42</b>	<b>40</b>	<b>42</b>	<b>41</b>	<b>43</b>	<b>43</b>	<b>42</b>	<b>-1</b>	
<b>226 - Liability Insurance</b>											
226-0403 Safety & Risk	2	1	2	2	2	2	2	2	2	0	
226-0412 Liability Insurance	1	1	1	1	1	1	1	1	1	0	
<b>Subtotal</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	
<b>249 - Public Safety LOIT</b>											
249-0805 Police Department	43	38	38	38	43	43	43	43	45	2	(g)
249-0905 Fire Department	37	32	32	32	35	35	35	35	45	10	(h)
<b>Subtotal</b>	<b>80</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>78</b>	<b>78</b>	<b>78</b>	<b>78</b>	<b>90</b>	<b>12</b>	
<b>258 - Human Rights Federal</b>											
258-1008 EEOC	1	1	1	1	1	0	0	0	1	1	(i)
258-1009 HUD	1	1	1	1	1	1	1	1	1	0	
<b>Subtotal</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>	
<b>279 - IT / Innovation / 311 Call Center</b>											
279-0104 311 Call Center	0	6	6	6	6	6	7	7	7	0	
279-0672 Information Technology	0	0	0	5	18	17	20	20	23	3	(d,r)
<b>Subtotal</b>	<b>0</b>	<b>6</b>	<b>6</b>	<b>11</b>	<b>24</b>	<b>23</b>	<b>27</b>	<b>27</b>	<b>30</b>	<b>3</b>	

# Personnel Budget Summary

	2015 Budget	12/31/15 Actual	2016 Budget	12/31/16 Actual	2017 Budget	12/31/17 Actual	2018 Budget	06/30/18 Actual	2019 Budget	Change 2018-2019	Notes
<b>Full-Time Staffing Summary by Fund Continued</b>											
<b>288 - Emergency Medical Services</b>											
288-0902 EMS	51	51	51	50	51	51	51	47	51	0	
<b>404 - COIT</b>											
404-0672 Information Technology	4	4	4	0	0	0	0	0	0	0	
<b>600 - Consolidated Building Dept.</b>											
600-1201 Neighborhood Code Enforce.	16	14	14	13	17	17	16	16	17	1	(s)
600-1207 Animal Care & Control	8	5	6	5	8	8	8	8	9	1	(t)
600-1208 Rental Unit Inspection	0	0	0	0	0	0	2	2	2	0	
600-1306 Building Department	13	13	14	14	14	14	15	14	13	-2	(q)
<b>Subtotal</b>	<b>37</b>	<b>32</b>	<b>34</b>	<b>32</b>	<b>39</b>	<b>39</b>	<b>41</b>	<b>40</b>	<b>41</b>	<b>0</b>	
<b>610 - Solid Waste</b>											
610-0610 Solid Waste	25	25	30	29	26	23	24	20	24	0	
<b>620 - Water Works O&amp;M</b>											
620-0640 Water Works	68	67	68	66	65	66	67	61	67	0	
<b>640 - Sewer Insurance</b>											
640-0620 Sewer Repair	2	2	2	2	2	2	2	2	2	0	
<b>641 - Sewage Works O&amp;M</b>											
641-0621 Sewer Department	30	30	35	31	33	35	35	32	35	0	
641-0625 Concrete Crew	4	4	4	4	4	3	3	3	4	1	(u)
641-0630 Wastewater Department	44	43	45	44	45	45	46	43	44	-2	(c)
641-0631 Organic Resources	6	6	6	6	6	6	6	6	6	0	
<b>Subtotal</b>	<b>84</b>	<b>83</b>	<b>90</b>	<b>85</b>	<b>88</b>	<b>89</b>	<b>90</b>	<b>84</b>	<b>89</b>	<b>-1</b>	
<b>670 - Century Center</b>											
670-0406 Century Center	0	0	0	0	0	0	8	8	8	0	
<b>Total Full-Time Employees by Fund</b>	<b>1,095</b>	<b>1,071</b>	<b>1,106</b>	<b>1,072</b>	<b>1,107</b>	<b>1,099</b>	<b>1,136</b>	<b>1,106</b>	<b>1,143</b>	<b>7</b>	
<b>Full-Time Staffing Summary by Activity</b>											
<b>General Government</b>											
Mayor's Office	7	7	7	6	7	7	7	7	8	1	(a)
City Clerk	5	5	5	5	5	5	5	5	5	0	
Common Council	9	9	9	9	9	9	9	9	9	0	
Administration & Finance	21	18	23	22	23	21	24	24	25	1	(b)
Legal Dept	10	11	9	9	10	9	10	10	10	0	
<b>Subtotal</b>	<b>52</b>	<b>50</b>	<b>53</b>	<b>51</b>	<b>54</b>	<b>51</b>	<b>55</b>	<b>55</b>	<b>57</b>	<b>2</b>	
<b>Code Enforcement / Animal Care &amp; Control</b>											
	24	23	24	22	29	29	30	30	32	2	(s,t)
<b>Dept. of Community Investment</b>											
	25	25	25	23	23	22	25	25	28	3	(p,q)
<b>Venues, Parks &amp; Arts</b>											
Parks & Recreation	91	88	92	89	98	94	96	95	94	-2	(j,k,l,m,n)
Morris Performing Arts Center & Palais Royale	14	14	14	12	9	9	11	11	11	0	
Century Center	0	0	0	0	0	0	8	8	8	0	
<b>Subtotal</b>	<b>105</b>	<b>102</b>	<b>106</b>	<b>101</b>	<b>107</b>	<b>103</b>	<b>115</b>	<b>114</b>	<b>113</b>	<b>-2</b>	
<b>Public Safety</b>											
Police Department	306	300	300	287	289	285	291	287	288	-3	(g)
Fire Department	258	259	258	268	264	272	264	258	265	1	(h)
<b>Subtotal</b>	<b>564</b>	<b>559</b>	<b>558</b>	<b>555</b>	<b>553</b>	<b>557</b>	<b>555</b>	<b>545</b>	<b>553</b>	<b>-2</b>	
<b>Public Works</b>											
Engineering Dept	16	16	18	18	18	18	22	22	23	1	(c,d,e)
Office of Sustainability	2	2	2	2	2	1	1	1	1	0	
AmeriCorps Grant Program	0	0	0	0	0	0	2	0	2	0	
Streets & Sewers	91	86	98	83	92	93	96	93	100	4	(o,u)
Solid Waste	25	25	30	29	26	23	24	20	24	0	
Wastewater Department	44	43	45	44	45	45	46	43	44	-2	(e)
Organic Resources	6	6	6	6	6	6	6	6	6	0	
Water Works	68	67	68	66	65	66	67	61	67	0	
<b>Subtotal</b>	<b>252</b>	<b>245</b>	<b>267</b>	<b>248</b>	<b>254</b>	<b>252</b>	<b>264</b>	<b>246</b>	<b>267</b>	<b>3</b>	

# Personnel Budget Summary

	2015 Budget	12/31/15 Actual	2016 Budget	12/31/16 Actual	2017 Budget	12/31/17 Actual	2018 Budget	06/30/18 Actual	2019 Budget	Change 2018-2019	Notes
<b>Full-Time Staffing Summary by Activity Continued</b>											
Liability Insurance/Safety & Risk	3	2	3	3	3	3	3	3	3	0	
Innovation & Technology / 311 Call Center	11	10	10	11	24	23	27	27	30	3	(d,r)
Central Services	40	36	40	38	40	40	42	42	42	0	
Building Department	13	13	14	14	14	14	15	14	13	-2	(q)
Human Rights	6	6	6	6	6	5	5	5	5	0	
<b>Total Full-Time Employees by Activity</b>	<b>1,095</b>	<b>1,071</b>	<b>1,106</b>	<b>1,072</b>	<b>1,107</b>	<b>1,099</b>	<b>1,136</b>	<b>1,106</b>	<b>1,143</b>	<b>7</b>	

**Notes: Changes from 2018 to 2019**

- (a) +1 New Position – Project Manager
- (b) +1 New Position – Diversity Specialist
- (c) +1 Position – additional Project Inspector
- (d) Transfer 1 Position – Director of Services-(Asset Manager) transferred from Engineering (101-0602) to IT/Innovation/311 Call Center Fund (279-0672) and retitled as Deputy Chief Technology Officer
- (e) Transfer 1 Position – Assitant City Engineer transferred from Wastewater (641-0630) to Engineering (101-0602)
- (f) Transfer 1 Position – Director of Office of Sustainability transferred from Central Services Fund (222-0616) to General Fund (101-0616)
- (g) +2 New Positions – Manager-Purchasing & Logistics, Police Crime Intelligence Analyst (Social Media); Transfer 2 Positions – sworn officer positions transferred from General Fund (101-0801) to Public Safety LOIT Fund (249-0805); –5 Positions – reduction of 5 sworn officers to better reflect current staffing levels
- (h) +1 New Position – Community Para-Medicine; Transfer 10 Positions – 1st Class Firefighters transferred from General Fund (101-0901) to Public Safety LOIT Fund (249-0905)
- (i) Transfer 1 Position – Employment Manager transferred from General Fund (101-1008) to Human Rights Federal Fund (258-1008)
- (j) +1 Position – add back Deputy Director of Parks Position, was vacant in 2018
- (k) –1 Position – Building & Structure Maint I
- (l) Transfer 1 Position – Supervisor-Fitness transferred from Recreation Nonreverting Fund (203-1103) to Parks & Recreation Fund (201-1103)
- (m) –1 Position – Last zoo employee's contract ended; the City still owns the Potawatomi Zoo, but it is run and managed by the Potawatomi Zoological Society
- (n) Transfer 1 Position – Graffiti Removal Program (201-1108) combined into Parks Maintenance (201-1101)
- (o) +3 New Positions – additional Concrete Finishers
- (p) +1 New Position – Engagement Specialist
- (q) Transfer 2 Positions – Zoining Administrator and Zoning Specialist transferred from Consolidated Building Fund (600-1306) to Department of Community Investment Fund (211-1001)
- (r) +1 New Position – GIS Specialist; +1 Position – additional Business Analyst
- (s) +1 New Position – Financial Specialist III (part-time employee moved to full-time)
- (t) +1 Position – additional Animal Control Assistant (moved from part-time to full-time)
- (u) +1 New Position – Job Leader

## Staffing Summary (Full-Time Employees Only)

<b>General Fund 101 - Mayor's Office (0101)</b>									
Positions	2017	2018		2019	Forecast				
	Actual	Amended Budget	06/30/18 Actual	Adopted Budget	2020	2021	2022	2023	
<b>Non-Bargaining</b>									
Mayor	1	1	1	1	1	1	1	1	
Chief of Staff to Mayor	1	1	1	1	1	1	1	1	
Deputy Chief of Staff to Mayor	1	1	1	1	1	1	1	1	
Exec Asst. & Dir of Special Projects	1	1	1	1	1	1	1	1	
Director of Communications	1	1	1	1	1	1	1	1	
Administrative Assistant II	1	1	1	1	1	1	1	1	
Director of Community Outreach	1	1	1	1	1	1	1	1	
Project Manager *	0	0	0	1	1	1	1	1	
<b>Total Full-Time Employees</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	
<b>Explain Significant Staffing Changes Below:</b>									
* New Position - The Project Manager is a project implementation aide to the Deputy Chief of Staff and Chief of Staff. Responsibilities include planning, coordination and execution of short and medium-term projects in the areas of policy research and development, intergovernmental affairs, and interdepartmental coordination. Project Manager also engages internal and external stakeholders to advance Mayoral initiatives. Duties will evolve to meet changing needs of the office and community.									

<b>General Fund 101 - City Clerk (0201)</b>									
Positions	2017	2018		2019	Forecast				
	Actual	Amended Budget	06/30/18 Actual	Adopted Budget	2020	2021	2022	2023	
<b>Non-Bargaining</b>									
City Clerk	1	1	1	1	1	1	1	1	
Chief Deputy City Clerk	1	1	1	1	1	1	1	1	
Deputy City Clerk	1	1	1	1	1	1	1	1	
Ordinance Violations Bureau Clerk	1	1	1	1	1	1	1	1	
City Clerk Secretary	1	0	0	0	0	0	0	0	
Administrative Assistant I	0	1	1	1	1	1	1	1	
<b>Total Full-Time Employees</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	

<b>General Fund 101 - Common Council (0301)</b>									
Positions	2017	2018		2019	Forecast				
	Actual	Amended Budget	06/30/18 Actual	Adopted Budget	2020	2021	2022	2023	
<b>Non-Bargaining</b>									
1st District Council Member	1	1	1	1	1	1	1	1	
2nd District Council Member	1	1	1	1	1	1	1	1	
3rd District Council Member	1	1	1	1	1	1	1	1	
4th District Council Member	1	1	1	1	1	1	1	1	
5th District Council Member	1	1	1	1	1	1	1	1	
6th District Council Member	1	1	1	1	1	1	1	1	
Council Member at Large	1	1	1	1	1	1	1	1	
Council Member at Large	1	1	1	1	1	1	1	1	
Council Member at Large	1	1	1	1	1	1	1	1	
<b>Total Non-Bargaining</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	

## Staffing Summary (Full-Time Employees Only)

General Fund 101 - Administration & Finance (0401)								
Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Finance:								
City Controller	1	1	1	1	1	1	1	1
Deputy Controller	0	1	1	1	1	1	1	1
Director of Treasury	1	1	1	1	1	1	1	1
Director of Accounting and Budget	1	1	1	1	1	1	1	1
Dir. of Finance - Water Works	1	1	1	1	1	1	1	1
Dir. of Finance - Wastewater	1	1	1	1	1	1	1	1
Dir. of Finance - Morris/Palais (VPA)	1	1	1	1	1	1	1	1
Dir. of Finance - Parks (VPA)	1	1	1	1	1	1	1	1
Dir. of Finance - Public Safety	1	1	1	1	1	1	1	1
Dir. of Finance - DCI (Director II DCI)	1	1	1	1	1	1	1	1
Dir. of Finance - Code/AC&C/Engineering	0	1	1	1	1	1	1	1
Budget Analyst - Senior	1	1	1	1	1	1	1	1
Grants Administrator	1	1	1	1	1	1	1	1
Supervisor - Accounts Payable	1	1	1	1	1	1	1	1
Supervisor - Payroll	1	1	1	1	1	1	1	1
Accounting Assistant	1	1	1	1	1	1	1	1
Human Resources:								
Director of Human Resources	1	1	1	1	1	1	1	1
Talent Manager	1	0	0	0	0	0	0	0
Deputy Director of Human Resources	0	1	1	1	1	1	1	1
HR Generalist - Senior (Public Safety Focus)	1	1	1	1	1	1	1	1
HR Generalist	1	0	0	0	0	0	0	0
Manager - Benefits	0	1	1	1	1	1	1	1
HR Generalist/Benefits Coordinator	1	1	1	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1	1	1	1
Inclusion:								
Diversity Compliance/Inclusion Officer	1	1	1	1	1	1	1	1
Diversity Specialist *	0	0	0	1	1	1	1	1
Shared Positions:								
Administrative Assistant I	0	1	1	1	1	1	1	1
<b>Total Full-Time Employees</b>	<b>21</b>	<b>24</b>	<b>24</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Explain Significant Staffing Changes Below:</b>								
* New position request in 2019 in order to assist with the administration of the recommendations from the Disparity Study.								

General Fund 101 - Morris Performing Arts Center (0404)								
Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Director of Booking & Event Services	1	1	1	1	1	1	1	1
Director of Box Office & Event Services - Venues	1	1	1	1	1	1	1	1
Manager I - Assistant Box Office	1	1	1	1	1	1	1	1
Manager II - Assistant Box Office	1	1	1	1	1	1	1	1
Manager - Facility Operations (MPAC)	0	1	1	1	1	1	1	1
Manager - Operations	0	1	1	1	1	1	1	1
Manager - Production	1	1	1	1	1	1	1	1
Custodian	0	1	1	1	1	1	1	1
Executive Assistant	1	0	0	0	0	0	0	0
<b>Total Full-Time Employees</b>	<b>6</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>



## Staffing Summary (Full-Time Employees Only)

General Fund 101 - Palais Royale Ballroom (0405)								
Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Administrative Assistant I	1	1	1	1	1	1	1	1
Event Service Technician I	1	1	1	1	1	1	1	1
Manager - Assistant Facility Operations	0	1	1	1	1	1	1	1
<b>Total Full-Time Employees</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

General Fund 101 - Legal Department (0501)								
Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Assistant City Attorney	5	6	6	6	6	6	6	6
Executive Assistant	1	1	1	1	1	1	1	1
Administrative Assistant I	2	2	2	2	2	2	2	2
Corporation Counsel	1	1	1	1	1	1	1	1
<b>Total Full-Time Employees</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

General Fund 101 - Engineering Department (0602)								
Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Director of Public Works	1	1	1	1	1	1	1	1
Deputy Director of Public Works	1	1	1	1	1	1	1	1
City Engineer	1	1	1	1	1	1	1	1
Assistant City Engineer *	1	2	2	3	3	3	3	3
Director of Redevelopment Engineering (100% TIF funded)	1	1	1	1	1	1	1	1
Engineer I	4	4	4	4	4	4	4	4
Engineer I (80% TIF funded)	1	1	1	1	1	1	1	1
Executive Assistant & Director of Special Projects	1	1	1	1	1	1	1	1
Manager - Public Construction	1	1	1	1	1	1	1	1
Manager - Permits	1	1	1	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1	1	1	1
Project Inspector **	3	3	3	4	4	4	4	4
Public Works Public Information Officer ***	0	1	1	0	0	0	0	0
Director of Marketing - Public Works ***	0	0	0	1	1	1	1	1
Director of CSO Project Management	0	1	1	1	1	1	1	1
Director of Services (Asset Manager) ****	0	1	1	0	0	0	0	0
<b>Total Full-Time Employees</b>	<b>18</b>	<b>22</b>	<b>22</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>

**Explain Significant Staffing Changes Below:**

\* In 2019, all Engineering staff will be paid out of the General Fund (101-0602) and allocated back to departments that they serve. As part of the consolidation, an Assistant City Engineer was transferred from the Sewage Works Operations Fund (641-0630).

\*\* An additional Project Inspector was added to specifically work on the many Venues, Parks & Arts capital projects. This position will provide better control and reduce the cost of outside services. Just as Venues, Parks & Arts would be responsible to cover cost for outsourcing these services, Engineering will allocate the cost of this position back to Venues, Parks & Arts.

\*\*\*Title Change - The title initially chosen for this role was misleading and caused confusion. The purpose of this new role in Public Works is to better market the programs and initiatives in the department and help with outreach efforts.

\*\*\*\* Moved to IT/Innovation/311 Call Center Fund (279-0672).

## Staffing Summary (Full-Time Employees Only)

General Fund 101 - Office of Sustainability (0616)								
Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Director of Office of Sustainability	0	0	0	1	1	1	1	1
<b>Total Full-Time Employees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Explain Significant Staffing Changes Below:</b>								
The Office of Sustainability was paid out of Central Services Fund 222 prior to 2019. In 2019, it was moved to the General Fund 101.								

General Fund 101 - AmeriCorps Grant Program (0628)								
Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Program Director - AmeriCorps	0	1	0	1	1	1	1	1
Manager Operations - AmeriCorps	0	1	0	1	1	1	1	1
<b>Total Full-Time Employees</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

General Fund 101 - Police Department (0801)								
Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Administrative Assistant I	2	2	2	2	2	2	2	2
Alarm Specialist	1	1	1	0	0	0	0	0
Assistant Director of Civilian Services	1	1	1	1	1	1	1	1
Crime Analyst	1	1	1	1	1	1	1	1
(Forensic) Lab Tech	1	1	1	0	0	0	0	0
Data Entry Specialist	4	4	4	5	5	5	5	5
Digital (Forensic) Lab Tech	1	1	1	2	2	2	2	2
Digital Communications & Multimedia Training Coordinator	1	1	1	1	1	1	1	1
Director of Civilian Services	1	1	1	1	1	1	1	1
Executive Assistant and Director of Special Projects	1	1	1	1	1	1	1	1
Financial Specialist II	0	1	1	1	1	1	1	1
Financial Specialist III	1	1	1	1	1	1	1	1
Financial Specialist Senior	1	1	1	1	1	1	1	1
Firearms IBIS/NIBIN Tech	1	1	1	1	1	1	1	1
Forensic Scientist/Firearm & Tool Mark Examiner	1	1	1	1	1	1	1	1
Forensic Scientist/Firearm & Tool Mark Examiner Trainee	1	1	1	1	1	1	0	0
Latent Fingerprint Examiner	1	1	1	1	1	1	1	1
Manager - Property & Evidence	1	1	1	1	1	1	1	1
Manager - Purchasing & Logistics *	0	0	0	1	1	1	1	1
Police Crime Intelligence Analyst	1	1	1	1	1	1	1	1
Police Crime Intelligence Analyst (Social Media) **	0	0	0	1	1	1	1	1
Preventative Maintenance Coordinator	1	1	1	1	1	1	1	1
Property/Evidence Custodian- Senior	1	1	1	1	1	1	1	1
Public Access Coordinator	1	1	1	1	1	1	1	1
Record Specialist	16	16	16	16	16	16	16	16
Supervisor - Crime Laboratory	1	1	1	1	1	1	1	1
<b>Total Non-Bargaining</b>	<b>42</b>	<b>43</b>	<b>43</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>44</b>	<b>44</b>
<b>Bargaining</b>								
Sworn Officers								
Chief	1	1	1	1	1	1	1	1
Division Chief	3	3	3	3	3	3	3	3
Captain	7	7	5	7	7	7	7	7
Lieutenant	10	15	11	13	13	13	13	13
Supervisory Sergeant	28	29	29	30	30	30	30	30

## Staffing Summary (Full-Time Employees Only)

Non-Supervisory Sergeant/Investigator	9	5	8	7	7	7	7	7
Patrolman First Class	114	119	121	111	111	111	111	111
Patrolman Second Class	17	17	18	17	17	17	17	17
Patrolman Third Class	0	0	0	0	0	0	0	0
Police Recruits	8	6	2	6	6	6	6	6
<b>Total Sworn Officers ***</b>	<b>197</b>	<b>202</b>	<b>198</b>	<b>195</b>	<b>195</b>	<b>195</b>	<b>195</b>	<b>195</b>
Teamsters								
Maintenance Personnel	3	3	3	3	3	3	3	3
<b>Total Bargaining</b>	<b>200</b>	<b>205</b>	<b>201</b>	<b>198</b>	<b>198</b>	<b>198</b>	<b>198</b>	<b>198</b>
<b>Total Full-Time Employees</b>	<b>242</b>	<b>248</b>	<b>244</b>	<b>243</b>	<b>243</b>	<b>243</b>	<b>242</b>	<b>242</b>

**Explain Significant Staffing Changes Below:**

\* Manager of Purchasing and Logistics - New position to civilianize the logistics coordinator position. This position has always been staffed by a sworn officer.  
 \*\* Police Crime Analyst (Social Media) - This position would monitor, vet, and analyze social media such as Facebook, Twitter, Instagram, SnapChat, and all other forms of social media; also collaborating and correlating with other Crime Analyst(s) and/or officers regarding Hot-Spot Focused Deterrence and Precision-Policing. Dual purpose regarding resource deployment as a deterrent to violent (or other) crimes, and resource deployment concerning either preventative or enforcement purposes or measures.  
 \*\*\* Net budget reduction of 5 sworn officers to better reflect current staffing levels. The Police Department hasn't been close to full-staffing for sworn officers for several years now. 2 sworn officers moved to Public Safety LOIT Fund 249.

### General Fund 101 - Fire Department (0901)

Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Administrative Assistant II	1	1	1	1	1	1	1	1
Preventative Maintenance Coordinator	1	1	1	1	1	1	1	1
Financial Specialist III *	0	0	0	1	1	1	1	1
Financial Specialist II *	1	1	1	0	0	0	0	0
Firefighter Recruits	10	0	0	0	0	0	0	0
<b>Total Non-Bargaining</b>	<b>13</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Bargaining</b>								
Chief	1	1	1	1	1	1	1	1
Assistant Chief	4	4	4	4	4	4	4	4
Battalion Chief	6	6	6	6	6	6	6	6
Captain	54	53	46	51	51	51	51	51
Inspector	4	4	3	3	3	3	3	3
Arson Investigator	3	3	3	3	3	3	3	3
Instructor	2	2	2	2	2	2	2	2
Pump Engineer	48	48	45	48	48	48	48	48
Firefighter 1st Class	32	35	33	17	18	18	18	18
Firefighter 2nd Class	12	12	20	22	22	22	22	22
Firefighter 3rd Class	7	7	10	8	7	7	7	7
Community Para-Medicine *	0	0	0	1	1	1	1	1
<b>Total Bargaining</b>	<b>173</b>	<b>175</b>	<b>173</b>	<b>166</b>	<b>166</b>	<b>166</b>	<b>166</b>	<b>166</b>
<b>Total Full-Time Employees</b>	<b>186</b>	<b>178</b>	<b>176</b>	<b>169</b>	<b>169</b>	<b>169</b>	<b>169</b>	<b>169</b>

**Explain Significant Staffing Changes Below:**

The South Bend Fire Department conducts Recruit Academies when our staffing becomes insufficient, generally after the 6th opening. Our academy is approximately 21 weeks long - therefore, we budget 6 Civilian Recruit positions for 21 weeks. Reclassifying a Financial Specialist II to a Financial Specialist III to allow for increased responsibilities in this position. In 2019, ten (10) 1st Class Firefighters will be moved to Fund 249.  
 \* Began a pilot program in 2018 to use a Community Paramedic position to interact with heavy users of the EMS system by assessing their needs prior to them calling 911 and taking an expensive trip to the emergency room. Early signs of success have encouraged us to create capacity to expand this program in 2019.

## Staffing Summary (Full-Time Employees Only)

General Fund 101 - Human Rights (1008)								
Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Director - Human Rights	1	1	1	1	1	1	1	1
Investigator V	0	1	1	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1	1	1	1
Employment Manager *	0	1	1	0	0	0	0	0
Investigator VI	1	0	0	0	0	0	0	0
Investigator IV	1	0	0	0	0	0	0	0
<b>Total Full-Time Employees</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Explain Significant Staffing Changes Below:</b>								
Moved the Employment Manager position from the General Fund 101 to the Human Rights Grant Fund 258 as this position works directly on the grant funded activities of the EEOC.								

Fund 201 - Parks & Recreation								
Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
ADMINISTRATION (1100)								
Executive Director Venues, Parks & Arts	1	1	1	1	1	1	1	1
Deputy Director of Venues, Parks & Arts	0	0	0	1	1	1	1	1
Financial Specialist IV	1	1	1	2	2	2	2	2
Financial Specialist II	2	2	2	1	1	1	1	1
Executive Assistant *	0	1	1	1	1	1	1	1
Manager - Office	1	1	1	1	1	1	1	1
Administrative Assistant I	1	0	0	0	0	0	0	0
MAINTENANCE (1101)								
Director of Facilities & Grounds *	0	0	0	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1	1	1	1
Foreman IV	1	2	2	2	2	2	2	2
Foreman V	2	1	1	1	1	1	1	1
Horticulturalist Tech	1	1	1	1	1	1	1	1
Manager - Facilities	1	1	1	1	2	2	2	2
Manager - Operations - Forester	1	1	1	1	1	1	1	1
Manager - Park Grounds Manager	1	2	2	2	2	2	2	2
Project Manager	0	0	1	1	1	1	1	1
Superintendent III	0	1	1	1	1	1	1	1
HVAC Technician	1	0	0	0	0	0	0	0
Manager - Operations	0	1	1	0	0	0	0	0
Superintendent - Park Maintenance	1	1	1	0	0	0	0	0
Superintendent IV	2	0	0	0	0	0	0	0
GOLF DIVISION (1102)								
Club Pro Municipal Golf Course	2	2	2	1	1	1	1	1
Director Of Golf Operations	1	1	1	1	1	1	1	1
Foreman V	1	0	1	1	1	1	1	1
Superintendent V	2	2	2	2	2	2	2	2
Program Coordinator	0	0	0	1	1	1	1	1
Manager - Assistant Facility Operations	0	1	0	0	0	0	0	0
RECREATION (1103)								
Director of Recreation	0	1	1	1	1	1	1	1
Assistant Director of Recreation	1	1	1	1	1	1	1	1
Naturalist	1	1	1	1	1	1	1	1
Program Coordinator	7	7	7	7	7	7	7	7
Supervisor - Administrative Assistant	1	1	1	1	1	1	1	1
Supervisor - Assistant Program	1	2	2	2	2	2	2	2
Supervisor - Athletic	1	1	1	1	1	1	1	1
Supervisor - Center	3	3	3	3	3	3	3	3

## Staffing Summary (Full-Time Employees Only)

Supervisor - Fitness	1	1	2	2	2	2	2	2
Supervisor - Program	1	2	2	2	2	2	2	2
Supervisor - Rum Village Park	1	1	1	1	1	1	1	1
Supervisor - Youth	1	0	0	0	0	0	0	0
Deputy Director of Parks	1	0	0	0	0	0	0	0
GRAFFITI REMOVAL (1108)								
Foreman V (combined into 1101)	1	1	1	0	0	0	0	0
MARKETING & EVENTS (1110)								
Director of Development - Venues, Parks & Arts	1	1	1	1	1	1	1	1
Director of Experience *	0	0	0	1	1	1	1	1
Graphic Designer	1	1	2	2	2	2	2	2
Manager - Interactive Marketing	1	1	1	1	1	1	1	1
Manager - Marketing *	0	0	0	1	1	1	1	1
Manager - Special Events *	1	0	0	1	1	1	1	1
Program Coordinator	1	1	1	1	1	1	1	1
Project Manager	1	2	1	1	1	1	1	1
Communications Coordinator - NEW	0	1	1	1	1	1	1	1
Volunteer Coordinator - NEW	0	1	1	1	1	1	1	1
Director of Marketing & Promotions	2	2	2	0	0	0	0	0
Supervisor - Administrative Assistant	1	0	0	0	0	0	0	0
Supervisor - Program	1	0	0	0	0	0	0	0
Supervisor - Special Events	0	1	0	0	0	0	0	0
<b>Total Non-Bargaining</b>	<b>55</b>	<b>57</b>	<b>58</b>	<b>58</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>
<b>Bargaining</b>								
MAINTENANCE (1101)								
Arborist I	3	3	2	3	2	2	2	2
Arborist II	2	2	2	2	2	2	2	2
Arborist-Weed Control	1	1	2	1	2	2	2	2
Athletic Field Maintenance	1	1	1	1	1	1	1	1
Building Maintenance Custodian & Labor	1	1	0	1	0	0	0	0
Building & Structure Maint I	2	2	1	1	1	1	1	1
Building & Structure Maint II	1	1	2	1	2	2	2	2
Construction Maintenance Carpenter II	1	1	1	1	1	1	1	1
Construction Maintenance Carpenter III	1	1	1	1	1	1	1	1
Construction Maintenance Mason	1	1	1	1	1	1	1	1
Equipment Operator II	2	2	1	2	1	1	1	1
Group Leader	6	6	6	6	6	6	6	6
Head Custodian **	4	4	4	4	5	5	5	5
Heavy Equipment Operator I	1	1	1	1	1	1	1	1
Job Leader	2	2	2	2	2	2	2	2
Job Leader - Mower Shop	0	1	1	1	1	1	1	1
Mechanic IV	2	1	1	1	3	3	3	3
Operator I	1	1	2	1	2	2	2	2
Painter IV	1	1	1	1	1	1	1	1
Plumber IV-Park	2	2	1	2	1	1	1	1
Electrician	1	0	0	0	0	0	0	0
GOLF (1102)								
Mechanic IV	1	2	2	2	2	2	2	2
POTAWATOMI ZOO (1104)								
Building & Structure Maintenance ***	1	1	1	0	0	0	0	0
<b>Total Bargaining</b>	<b>38</b>	<b>38</b>	<b>36</b>	<b>36</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>
<b>Total Full-Time Employees</b>	<b>93</b>	<b>95</b>	<b>94</b>	<b>94</b>	<b>97</b>	<b>97</b>	<b>97</b>	<b>97</b>

**Explain Significant Staffing Changes Below:**

\*These positions are title changes that reflects the current duties

\*\*Maintenance is proposing adding a weekend Head Custodian beginning in 2019.

\*\*\* Last zoo employee's contract ended. The City still owns the Potawatomi Zoo, but it is run and managed by the Potawatomi Zoological Society.

## Staffing Summary (Full-Time Employees Only)

Fund 203 - Recreation Nonreverting								
Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Supervisor - Fitness	1	1	1	0	0	0	0	0
<b>Total Full-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Explain Significant Staffing Changes Below:</b>								
Starting in 2019, the Recreation Nonreverting Fund 203 will be combined and represented in the Parks & Recreation Fund 201.								

Fund 202 - Motor Vehicle Highway (MVH)								
Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
STREETS (0607)								
Director of Streets & Sewers	1	1	1	1	1	1	1	1
Manager - Streets	1	1	1	1	1	1	1	1
Manager - Traffic & Lighting	1	1	1	1	1	1	1	1
Superintendent V	1	1	1	1	1	1	1	1
Superintendent III	2	2	2	2	2	2	2	2
Superintendent IV	1	1	1	1	1	1	1	1
Director of Financial Services	1	1	1	1	1	1	1	1
CURB & SIDEWALK (0619)								
Superintendent V	1	1	1	1	1	1	1	1
<b>Total Non-Bargaining</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>Bargaining</b>								
STREETS (0607)								
<i>Streets Work Group</i>								
Equipment Operator II	15	15	17	15	15	15	15	15
Equipment Operator III	1	1	1	1	1	1	1	1
General Laborer	1	1	1	1	1	1	1	1
Heavy Equipment Operator I	1	1	6	1	1	1	1	1
Heavy Equipment Operator II	9	11	5	11	11	11	11	11
Job Leaders	3	4	3	4	4	4	4	4
<i>Traffic &amp; Lighting Work Group</i>								
Operations Tech Job Leader	1	1	1	1	1	1	1	1
Operations Technicians	3	3	3	3	3	3	3	3
Sign Artist Job Leader	1	1	1	1	1	1	1	1
Signal Tech Job Leader	1	1	1	1	1	1	1	1
Signal Technician I	1	1	1	1	1	1	1	1
Signal Technician II	3	3	3	3	3	3	3	3
CURB & SIDEWALK (0619)								
Job Leader	1	1	1	1	1	1	1	1
Concrete Finisher *	3	3	3	6	6	6	6	6
<b>Total Bargaining</b>	<b>44</b>	<b>47</b>	<b>47</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Total Full-Time Employees</b>	<b>53</b>	<b>56</b>	<b>56</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>
<b>Explain Significant Staffing Changes Below:</b>								
* In 2019, 3 new concrete crew members will be added to provide additional manpower to enable the department to complete approximately 20% more curb and sidewalk rehabilitation. Also, the addition of these employees will allow the Street Department to revive their Crack Sealing program, which will add to the City's pavement preservation efforts. They will also assist with leaf collection and snow control.								

## Staffing Summary (Full-Time Employees Only)

Fund 211 - Department of Community Investment (DCI)								
Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Administrative Assistant II	0	1	1	2	2	2	2	2
Business Development Specialist	0	1	1	1	1	1	1	1
Business License Administrator	0	1	1	1	1	1	1	1
Director of Business Development	0	1	1	1	1	1	1	1
Director of Engagement & Economic Empowerment	0	1	1	1	1	1	1	1
Director of Neighborhood Development	0	1	1	1	1	1	1	1
Director of Planning	0	1	1	1	1	1	1	1
Economic Empowerment Specialist	0	1	1	1	1	1	1	1
Engagement Specialist *	0	0	0	1	1	1	1	1
Executive Assistant	0	1	1	1	1	1	1	1
Executive Director of Community Investment	1	1	1	1	1	1	1	1
Financial Specialist III	0	1	1	1	1	1	1	1
Historic Preservation Administrator	0	1	1	1	1	1	1	1
Historic Preservation Specialist	0	1	1	1	1	1	1	1
Housing Counselor	0	1	1	1	1	1	1	1
Manager - Business Development	0	2	2	2	2	2	2	2
Manager - Neighborhood Grants	0	1	1	1	1	1	1	1
Manager - Property Development	0	1	1	1	1	1	1	1
Neighborhood Program Specialist	0	1	1	1	1	1	1	1
Principal Planner	0	2	2	2	2	2	2	2
Property Development Analyst	0	1	1	1	1	1	1	1
Property Inspector	0	1	1	1	1	1	1	1
Senior Planner	0	1	1	1	1	1	1	1
Zoning Administrator **	0	0	0	1	1	1	1	1
Zoning Specialist **	0	0	0	1	1	1	1	1
Business Analyst	0	1	1	0	0	0	0	0
Assistant Executive Director	1	0	0	0	0	0	0	0
Director II	3	0	0	0	0	0	0	0
Associate III	3	0	0	0	0	0	0	0
Associate II	3	0	0	0	0	0	0	0
Associate I	5	0	0	0	0	0	0	0
Analyst II	2	0	0	0	0	0	0	0
Analyst I	1	0	0	0	0	0	0	0
Administrative Assistant III - DCI	2	0	0	0	0	0	0	0
Executive Assistant - DCI	1	0	0	0	0	0	0	0
<b>Total Full-Time Employees</b>	<b>22</b>	<b>25</b>	<b>25</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>
<b>Explain Significant Staffing Changes Below:</b>								
* New Position - to provide assistance in researching and developing programming designed to engage and empower residents.								
** New Positions - to establish City's own Planning Commission rather than relying on Area Plan Commission (transferred from the Building Department Fund 600-1306).								

Fund 219 - Unsafe Building								
Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Superintendent IV	1	1	1	1	1	1	1	1
<b>Total Non-Bargaining</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>
<b>Bargaining</b>								
Driver	1	1	1	1	1	1	1	1
Operator III	2	2	2	2	2	2	2	2
<b>Total Bargaining</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>
<b>Total Full-Time Employees</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## Staffing Summary (Full-Time Employees Only)

Fund 222 - Central Services									
Positions	2018			2019 Adopted Budget	Forecast				
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023	
<b>Non-Bargaining</b>									
EQUIPMENT SERVICES (222-0605)									
Chief Administration Officer	0	1	1	1	1	1	1	1	1
Director of Equipment Services	0	1	1	1	1	1	1	1	1
Supervisor - Maintenance Mechanic	4	4	4	4	4	4	4	4	4
Manager - Service Contracts & General Supplies	0	1	1	1	1	1	1	1	1
Financial Specialist Senior	1	1	1	1	1	1	1	1	1
Director of Central Services	1	0	0	0	0	0	0	0	0
Equipment Services Manager	1	0	0	0	0	0	0	0	0
Financial Specialist III	1	0	0	0	0	0	0	0	0
BUILDING MAINTENANCE (222-0606)									
Superintendent IV	0	0	0	1	1	1	1	1	1
Superintendent III	1	1	1	0	0	0	0	0	0
Superintendent V	1	0	0	0	0	0	0	0	0
PURCHASING & CENTRAL STORES (222-0612)									
Director of Purchasing	0	1	1	1	1	1	1	1	1
Senior Purchasing Agent	0	1	1	1	1	1	1	1	1
Inventory Control Technician II	1	1	1	1	1	1	1	1	1
PRINT SHOP (222-0613)									
Print Shop Technician	1	1	1	1	1	1	1	1	1
RADIO SHOP (222-0614)									
Director of Communications & Radio	1	1	1	1	1	1	1	1	1
Radio Technician III	1	1	1	1	1	1	1	1	1
Radio Equipment Installation Technician *	0	0	0	1	1	1	1	1	1
Radio Technician I *	1	1	1	0	0	0	0	0	0
OFFICE OF SUSTAINABILITY (222-0616)									
Director of Office of Sustainability **	1	1	1	0	0	0	0	0	0
FACILITIES MANAGEMENT (222-0680)									
Director of Facilities Management	0	1	1	1	1	1	1	1	1
<b>Total Non-Bargaining</b>	<b>16</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>
<b>Bargaining</b>									
EQUIPMENT SERVICES (222-0605)									
Machinist V	2	2	2	2	2	2	2	2	2
Mechanic IV	6	6	6	6	6	6	6	6	6
Mechanic V	12	12	12	12	12	12	12	12	12
Parts Clerk I	1	1	1	1	1	1	1	1	1
Parts Clerk II	2	2	2	2	2	2	2	2	2
BUILDING MAINTENANCE (222-0606)									
Janitor/General Laborer	1	1	1	1	1	1	1	1	1
Building Maintenance	1	1	1	1	1	1	1	1	1
<b>Total Bargaining</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Total Full-Time Employees</b>	<b>41</b>	<b>43</b>	<b>43</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>42</b>
<b>Explain Significant Staffing Changes Below:</b>									
* The Radio Shop will be changing one position from a Radio Tech I to an Installation Technician.									
** The Director of Office of Sustainability will be moved to the General Fund in 2019.									



## Staffing Summary (Full-Time Employees Only)

Fund 226 - Liability Insurance								
Positions	2017	2018	06/30/18 Actual	2019	Forecast			
	Actual	Amended Budget		Adopted Budget	2020	2021	2022	2023
<b>Non-Bargaining</b>								
SAFETY/RISK MANAGEMENT (0403)								
Director of Safety & Risk	1	1	1	1	1	1	1	1
Workers' Compensation Specialist	1	1	1	1	1	1	1	1
LIABILITY INSURANCE (0412)								
Paralegal	1	1	1	1	1	1	1	1
<b>Total Full-Time Employees</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>

Fund 249 - Public Safety LOIT								
Positions	2017	2018	06/30/18 Actual	2019	Forecast			
	Actual	Amended Budget		Adopted Budget	2020	2021	2022	2023
<b>Bargaining</b>								
POLICE DEPARTMENT (0805)								
Patrolman 1st Class *	43	43	43	45	45	45	45	45
FIRE DEPARTMENT (0905)								
Firefighter 1st Class **	35	35	35	45	45	45	45	45
<b>Total Full-Time Employees</b>	<b>78</b>	<b>78</b>	<b>78</b>	<b>90</b>	<b>90</b>	<b>90</b>	<b>90</b>	<b>90</b>
<b>Explain Significant Staffing Changes Below:</b>								
* 2 Patrolman 1st Class moved from the General Fund (101-0801)								
** 10 Firefighter 1st Class moved from the General Fund (101-0901)								

Fund 258 - Human Rights Federal Grant								
Positions	2017	2018	06/30/18 Actual	2019	Forecast			
	Actual	Amended Budget		Adopted Budget	2020	2021	2022	2023
<b>Non-Bargaining</b>								
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION (1008)								
Investigator III	1	0	0	0	0	0	0	0
Manager - Employment (EEOC) *	0	0	0	1	1	1	1	1
HOUSING & URBAN DEVELOPMENT (1009)								
Investigator VI	1	0	0	0	0	0	0	0
Manager - Housing (HUD)	0	1	1	1	1	1	1	1
<b>Total Full-Time Employees</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Explain Significant Staffing Changes Below:</b>								
* Moved the Employment Manager position from the General Fund 101 to the Human Rights Grant Fund 258 as this position works directly on the grant funded activities of the EEOC.								

Fund 279 - IT / Innovation / 311 Call Center								
Positions	2017	2018	06/30/18 Actual	2019	Forecast			
	Actual	Amended Budget		Adopted Budget	2020	2021	2022	2023
<b>Non-Bargaining</b>								
311 CALL CENTER (0104)								
Director of 311 Customer Service	1	1	1	1	1	1	1	1
Supervisor - 311 Customer Service	1	1	1	1	1	1	1	1
311 Customer Service Liaison	3	4	4	4	4	4	4	4
311 Customer Service Liaison II	1	1	1	1	1	1	1	1
INFORMATION TECHNOLOGY / INNOVATION (0672)								
Chief Technology Officer	1	1	1	1	1	1	1	1
Chief Innovation Officer	1	1	1	1	1	1	1	1
Deputy Chief Technology Officer *	0	0	0	1	1	1	1	1

## Staffing Summary (Full-Time Employees Only)

Director of Infrastructure	1	1	1	1	1	1	1	1
Director of Applications	1	1	1	1	1	1	1	1
Director of Services	1	1	1	1	1	1	1	1
Director of Business Analytics	1	1	1	1	1	1	1	1
Director of Civic Innovation	0	1	1	1	1	1	1	1
Manager - Infrastructure	1	1	1	1	1	2	2	2
Manager - Applications	0	1	0	1	1	1	1	1
GIS Manager	1	1	1	1	1	1	1	1
Manager - Services	1	1	1	1	1	1	1	1
Manager - Mobile Devices	0	0	0	0	0	1	1	1
System Specialist III	0	1	1	1	1	1	1	1
Applications Developer	3	3	3	3	3	4	4	4
Specialist of Infrastructure	1	1	1	1	1	1	1	1
Specialist of Services	1	1	1	1	1	1	1	1
Business Analyst **	3	3	4	4	4	4	4	4
GIS Specialist ***	0	0	0	1	1	1	1	1
<b>Total Full-Time Employees</b>	<b>23</b>	<b>27</b>	<b>27</b>	<b>30</b>	<b>30</b>	<b>33</b>	<b>33</b>	<b>33</b>

**Explain Significant Staffing Changes Below:**

\* Position Transfer - Director of Services-(Asset Manager) transferred from Engineering (101-0602) and retitled as Deputy Chief Technology Officer

\*\* Correct the budget for Business Analysts, should have been 4 in 2018

\*\*\* New Position - GIS Specialist - GIS (geographic information system) is critical for an increasing number of applications including the 911 CAD system, Code Enforcement, and Public Works Asset management. IT is requesting a position to support the increase on the emphasis of data and GIS capabilities. This resource will help in the analysis of data, configuration and maintenance of GIS systems and will develop additional reporting and analytical tools.

### Fund 288 - Emergency Medical Services Operating

Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Accounting Clerk IV	3	3	3	3	3	3	3	3
Financial Specialist II *	0	0	0	1	1	1	1	1
Financial Specialist I *	1	1	1	0	0	0	0	0
<b>Total Non-Bargaining</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Bargaining</b>								
Assistant Chief	1	1	1	1	1	1	1	1
Captain	3	3	3	3	3	3	3	3
Paramedic Lieutenant	8	7	5	5	5	5	5	5
Firefighter 1st Class	21	21	15	21	21	21	21	21
Firefighter 2nd Class	14	15	19	17	17	17	17	17
<b>Total Bargaining</b>	<b>47</b>	<b>47</b>	<b>43</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>
<b>Total Full-Time Employees</b>	<b>51</b>	<b>51</b>	<b>47</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>

**Explain Significant Staffing Changes Below:**

\* Changing a Financial Specialist I to a Financial Specialist II to account for increased supervisory responsibilities.

### Fund 600 - Consolidated Building Fund

Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
CODE ENFORCEMENT (1201)								
Director of Code Enforcement	1	1	1	1	1	1	1	1
Deputy Director of Code Enforcement	1	1	1	1	1	1	1	1
Executive Administrative Assistant	1	1	1	1	1	1	1	1
Administrative Assistant I	3	3	3	3	3	3	3	3
Code Inspector	6	6	6	6	6	6	6	6
Code Inspector - Senior	2	2	2	2	2	2	2	2
Hearing Secretary	1	1	1	1	1	1	1	1

## Staffing Summary (Full-Time Employees Only)

Operations Analyst	0	1	1	1	1	1	1	1
Financial Specialist III *	0	0	0	1	1	1	1	1
Data Analyst	1	0	0	0	0	0	0	0
Director of Financial Services	1	0	0	0	0	0	0	0
<b>ANIMAL CARE &amp; CONTROL (1207)</b>								
Manager - Animal Shelter	1	1	1	1	1	1	1	1
Manager - Assistant Animal Shelter	1	1	1	1	1	1	1	1
Animal Control Officer	3	4	4	4	4	4	4	4
Animal Control Assistant *	3	2	2	3	3	3	3	3
<b>RENTAL UNIT INSPECTION (1208)</b>								
Code Inspector - Rental License Inspection	0	2	2	2	2	2	2	2
<b>BUILDING DEPARTMENT (1306)</b>								
Building Commissioner	1	1	1	1	1	1	1	1
Design/Plan Review Specialist	1	1	1	1	1	1	1	1
Chief Building Inspector	1	1	1	1	1	1	1	1
Commercial Combination Inspector	3	3	3	2	2	2	2	2
Building Inspector	3	4	3	5	5	5	5	5
Administrative Assistant I	3	3	3	2	2	2	2	2
Secretary V	1	1	1	1	1	1	1	1
Business Services Administrator	1	1	1	0	0	0	0	0
<b>Total Full-Time Employees</b>	<b>39</b>	<b>41</b>	<b>40</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>41</b>

**Explain Significant Staffing Changes Below:**

CODE ENFORCEMENT (1201) - In 2019, a part-time administrative position will be promoted to a full-time Financial Specialist III. One of the key responsibilities for this position will include processing special assessments, which will ultimately increase revenue dollars collected and streamline efficiency in this area. The Financial Specialist III will also pick up additional tasks upon the realignment of office staff to accommodate the new Rental Unit Inspection division. The Financial Specialist III will also work in areas such as payroll, accounts payables, and accounts receivables/cash receipts.

ANIMAL CARE & CONTROL (1207) - In 2019, a part-time position will be converted into a full-time Animal Control Assistant. The primary responsibility of this position is animal adoptions. In 2016, South Bend Animal Care & Control adopted 289 animals while in 2017 there were 453 adoptions, representing 56.7% increase. 2018 adoptions are projected to significantly exceed 2017 adoptions. Having the ability to quickly adopt these animals will indirectly save South Bend Animal Care & Control money due to reducing the need for extended housing, food, and care provided.

BUILDING DEPARTMENT (1306) - In 2019, 2 positions are being moved from the Building Department to the Department of Community Investment Fund 211 to establish City's own Planning Commission rather than relying on Area Plan Commission.

### Fund 610 - Solid Waste Operations

Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Director of Solid Waste	1	1	0	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1	1	1	1
Secretary V	1	1	1	1	1	1	1	1
Superintendent V - Route Manager	1	2	0	2	2	2	2	2
<b>Total Non-Bargaining</b>	<b>4</b>	<b>5</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Bargaining</b>								
Driver	13	15	15	15	15	15	15	15
Picker I	5	2	1	2	2	2	2	2
Job Leader	1	2	2	2	2	2	2	2
<b>Total Bargaining</b>	<b>19</b>	<b>19</b>	<b>18</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>
<b>Total Full-Time Employees</b>	<b>23</b>	<b>24</b>	<b>20</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>

### Fund 620 - Water Works Operations

Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Assistant Director of Utilities	1	1	1	1	1	1	1	1
Assistant Manager - Customer Service	1	1	1	1	1	1	1	1
Director of Customer Service & Billing Office	1	1	0	1	1	1	1	1

## Staffing Summary (Full-Time Employees Only)

Distribution Records Drafter	1	1	1	1	1	1	1	1
Engineering Aide IV	1	1	1	1	1	1	1	1
Financial Specialist III	1	1	1	1	1	1	1	1
Financial Specialist IV	3	3	3	3	3	3	3	3
Locator	1	1	0	1	1	1	1	1
Manager - Billing and Customer Accounts *	0	0	0	1	1	1	1	1
Financial Specialist Senior *	1	1	1	0	0	0	0	0
Manager - Customer Service	1	1	1	1	1	1	1	1
Manager - Maintenance	1	2	1	2	2	2	2	2
Manager - Meter Service **	0	0	0	1	1	1	1	1
Manager - Operations	2	2	2	2	2	2	2	2
Manager - Service Line Repair **	0	0	0	1	1	1	1	1
Quality Assurance Distribution Technician	1	1	1	1	1	1	1	1
Supervisor - Operations	2	2	2	2	2	2	2	2
System Specialist III	1	1	1	1	1	1	1	1
Utilities System Specialist	1	1	1	1	1	1	1	1
Water Quality Specialist	1	1	1	1	1	1	1	1
Director of Distributions	1	0	0	0	0	0	0	0
Superintendent V **	2	2	2	0	0	0	0	0
<b>Total Non-Bargaining</b>	<b>24</b>	<b>24</b>	<b>21</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>
<b>Bargaining</b>								
Auditor I *	2	2	1	1	1	1	1	1
Auditor II *	0	0	0	2	2	2	2	2
Customer Service & Billing	5	5	5	4	4	4	4	4
Data Processor	3	3	2	3	3	3	3	3
Field Repairman/Inspector I	2	2	2	2	2	2	2	2
Field Repairman/Inspector II	1	1	1	1	1	1	1	1
Field Repairman/Inspector III	1	1	1	1	1	1	1	1
Group Leader	1	1	1	1	1	1	1	1
Heavy Equipment Operator II *	1	1	1	4	4	4	4	4
Heavy Equipment Operator I *	4	3	3	0	0	0	0	0
Job Leader	5	5	4	5	5	5	5	5
Machinist	1	1	1	1	1	1	1	1
Maintenance Tech I	2	4	5	3	3	3	3	3
Maintenance Tech II	3	3	2	4	4	4	4	4
Meter Serviceman IV	8	8	8	8	8	8	8	8
Operator I *	1	1	1	3	3	3	3	3
Operator II *	2	2	2	0	0	0	0	0
<b>Total Bargaining</b>	<b>42</b>	<b>43</b>	<b>40</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>
<b>Total Full-Time Employees</b>	<b>66</b>	<b>67</b>	<b>61</b>	<b>67</b>	<b>67</b>	<b>67</b>	<b>67</b>	<b>67</b>

**Explain Significant Staffing Changes Below:**

Non-Bargaining

\* Financial Specialist Senior position title change to Manager-Billing & Customer Accounts as a result of reorganization.

\*\* Superintendent V position title change to Manager-Service Line Repair with responsibilities to oversee service line repair program.

\*\* Superintendent V position title change to Manager-Meter Service with responsibilities to oversee meters in service and meter program, and the reading of meters.

Bargaining

\* Positions with reclassification/responsibility changes: Auditor I to Auditor II, Heavy Equipment Operator I to Heavy Equipment Operator II, and Operator II to Operator I.

## Staffing Summary (Full-Time Employees Only)

Fund 640 - Sewer Repair Insurance								
Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Superintendent V	1	1	1	1	1	1	1	1
<b>Total Non-Bargaining</b>	1	1	1	1	1	1	1	1
<b>Bargaining</b>								
Job Leader	1	1	1	1	1	1	1	1
<b>Total Bargaining</b>	1	1	1	1	1	1	1	1
<b>Total Full-Time Employees</b>	2	2	2	2	2	2	2	2

Fund 641 - Sewage Works Operations								
Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
SEWERS (0621)								
Manager - Sewer Operations	1	1	1	1	1	1	1	1
Superintendent V	2	2	2	2	2	2	2	2
Superintendent III	1	1	1	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1	1	1	1
WASTEWATER (0630)								
Administrative Assistant I	1	1	1	1	1	1	1	1
Asst Director of SCADA Information Systems	0	1	1	1	1	1	1	1
Chemist	3	3	3	3	3	3	3	3
Chemist Lead	1	1	1	1	1	1	1	1
Director of SCADA Information Syst.	1	1	1	1	1	1	1	1
Director of Utilities	1	1	1	1	1	1	1	1
Director of Utility Safety	1	1	1	1	1	1	1	1
Director of Wastewater Maintenance	1	1	1	1	1	1	1	1
Director of Water Quality & Lab	1	1	1	1	1	1	1	1
Industrial Pretreatment Specialist I	1	1	1	1	1	1	1	1
Manager-Environmental Compliance	1	1	1	1	1	1	1	1
Manager-Industrial Pretreatment	1	1	1	1	1	1	1	1
Manager-Maintenance	1	1	1	1	1	1	1	1
Manager-Operations	1	2	2	2	2	2	2	2
Manager-Utility Purchasing & Storeroom	1	1	1	1	1	1	1	1
SCADA Instrument Specialist	1	1	1	1	1	1	1	1
Superintendent V	1	1	1	1	1	1	1	1
Assistant City Engineer *	1	1	1	0	0	0	0	0
Director of CSO Project Management	1	1	0	0	0	0	0	0
Systems Specialist IV	1	0	0	0	0	0	0	0
ORGANIC RESOURCES (0631)								
Supervisor-Operations	1	1	1	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1	1	1	1
<b>Total Non-Bargaining</b>	29	30	29	28	28	28	28	28
<b>Bargaining</b>								
SEWERS (0621)								
Equipment Operator II	6	5	4	5	5	5	5	5
Equipment Operator III	7	9	8	9	9	9	9	9
Heavy Equipment Operator I	8	10	9	10	10	10	10	10
Heavy Equipment Operator II	3	0	0	0	0	0	0	0
Job Leader	5	5	5	5	5	5	5	5
CONCRETE CREW (0625)								
Job Leader **	0	0	0	1	1	1	1	1
Concrete Finishers	3	3	3	3	3	3	3	3
WASTEWATER (0630)								

## Staffing Summary (Full-Time Employees Only)

Operator - Lead	2	2	2	2	2	2	2	2
Operator - Senior	6	6	6	3	6	6	6	6
Operator - General	3	3	3	6	3	3	3	3
Maintenance Lead	1	1	1	1	1	1	1	1
Maintenance Repair IV	4	4	3	4	4	4	4	4
Maintenance Electrician V	1	1	0	1	1	1	1	1
Sanitation Operator	2	2	2	2	2	2	2	2
Lift Station Rep. II	2	2	2	2	2	2	2	2
CSO Rep II	2	2	2	2	2	2	2	2
General Laborer	1	1	1	1	1	1	1	1
ORGANIC RESOURCES (0631)								
Heavy Equipment Operator II	4	4	4	4	4	4	4	4
<b>Total Bargaining</b>	<b>60</b>	<b>60</b>	<b>55</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>61</b>
<b>Total Full-Time Employees</b>	<b>89</b>	<b>90</b>	<b>84</b>	<b>89</b>	<b>89</b>	<b>89</b>	<b>89</b>	<b>89</b>

**Explain Significant Staffing Changes Below:**

\* In 2019, all Engineering staff will be paid out of the General Fund (101-0602) and allocated back to departments that they serve. As part of the consolidation, the Assistant City Engineer will be transferred from the Sewage Works Operations Fund (641-0630).

\*\* In 2019, 1 new Job Leader will be added. This position is currently being filled by a Sewer Maintenance Job Leader and is, therefore, funded by Sewer Operations and Maintenance. Adding this position will accomplish two things: It will put the funding for the position back into the Sewer Concrete budget and it allow Sewer Maintenance to regain the Job Leader lost to this position, thereby increasing their throughput without hindering the Concrete Crew.

### Fund 670 - Century Center

Positions	2018			2019 Adopted Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Director of Operations - Venues	0	1	1	1	1	1	1	1
Event Service Technician I *	0	1	1	0	0	0	0	0
Event Service Technician II *	0	0	0	1	1	1	1	1
Maintenance Technician	0	2	2	2	2	2	2	2
Security Guard	0	2	2	2	2	2	2	2
General Manager - Venues	0	1	1	1	1	1	1	1
Financial Specialist Senior	0	1	1	1	1	1	1	1
<b>Total Full-Time Employees</b>	<b>0</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

**Explain Significant Staffing Changes Below:**

In 2018, a new food & beverage management contract was signed with SMG (a company that specializes in venue management) - as a result, a portion of the staff were transferred to the City.



# DEPARTMENTAL INFORMATION

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## Department Summary

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For the purposes of simplifying and presenting financial information in this budget, the City is organized into 12 departments as follows:

- 1) **Mayor's Office:** The Mayor is the elected chief executive officer of the City of South Bend. Mayor Pete Buttigieg is in his second term, having been first elected in 2012 at the age of 29 (making him the youngest mayor of a city with over 100,000 residents).
- 2) **City Clerk:** The City Clerk is an elected position that ensures the integrity and accuracy of City records and acts as a liaison between the Common Council, City Administration, and South Bend residents. City Clerk Kareemah Fowler was elected in 2015.
- 3) **Common Council:** The fiscal body of the City, which exists to ensure that City Government is always responsive to the needs of our residents and that the betterment of South Bend is always our highest priority. The Council consists of 9 elected members.
- 4) **General Government:** Includes the Administration & Finance department, Legal Department, Innovation & Technology, Central Services, the Office of Diversity and Inclusion, and employee benefits/insurance.
- 5) **Public Works:** Includes the Water Works, Wastewater, Solid Waste, Traffic & Lighting, Sewers, Organic Resources, Engineering, and the Office of Sustainability.
- 6) **Department of Community Investment:** Includes all economic development activities including administration of the Redevelopment Commission-controlled funds.
- 7) **Police Department**
- 8) **Fire Department**
- 9) **Venues, Parks & Arts:** Includes the administration & maintenance of South Bend's parks, golf courses, and community centers. Also includes the operations of the Morris Performing Arts Center, the Palais Royale Ballroom, and the Century Center Convention Center.
- 10) **Code Enforcement:** Includes Code Enforcement, Animal Care & Control, Rental Unit Inspection activities, and the Neighborhood Enforcement Action Team (NEAT).
- 11) **Building Department:** The Building Department is responsible for building and zoning administration. The Building Department issues all permits for construction, demolition, and occupancy; oversees signage and buildings within the City of South Bend and St. Joseph County to ensure that they are constructed and maintained according to building and zoning codes.
- 12) **Human Rights:** Investigates complaints of discrimination in housing, education, employment, or access to public conveniences and accommodations.

The departmental pages that follow include both a detail of expenditures by department as well as an accounting of the department's priorities and metrics for the 2019 fiscal year.

Note that the expenditures presented here are net of all interfund transfers. All self-employed insurance costs are counted in general government. Full budget presentation of each fund (including both revenues and expenditures) is presented in the section titled "Fund Information".



## Mayor's Office

*Includes Fund 101-0101*

	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	% Change
						2020	2021	2022	2023		
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	448,581	461,050	499,487	241,028	543,029	553,510	564,200	575,104	586,226	43,542	9%
Fringe Benefits	179,046	197,770	222,558	100,921	200,065	261,627	266,454	271,376	276,399	(22,493)	-10%
<b>Total Personnel</b>	<b>627,627</b>	<b>658,820</b>	<b>722,045</b>	<b>341,949</b>	<b>743,094</b>	<b>815,137</b>	<b>830,654</b>	<b>846,480</b>	<b>862,625</b>	<b>21,049</b>	<b>3%</b>
<b>Supplies</b>	<b>1,045</b>	<b>1,385</b>	<b>1,802</b>	<b>506</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>(1,102)</b>	<b>-61%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	29,060	24,868	22,925	19,805	20,925	20,925	20,925	20,925	20,925	(2,000)	-9%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	1,924	2,816	5,800	3,525	1,800	1,800	1,800	1,800	1,800	(4,000)	-69%
Travel	1,350	2,100	5,090	3,347	2,190	2,190	2,190	2,190	2,190	(2,900)	-57%
Repairs & Maintenance	848	2,250	1,100	267	1,000	1,000	1,000	1,000	1,000	(100)	-9%
Other Interfund Allocations	16,442	129,228	142,046	71,022	120,197	112,087	114,488	113,322	113,844	(21,849)	-15%
Debt Service											
Principal	425	1,075	3,608	532	1,165	1,251	108	-	-	(2,443)	-68%
Interest & Fees	16	246	536	122	144	57	1	-	-	(392)	-73%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	687	2,917	3,190	336	3,300	3,300	3,300	3,300	3,300	110	3%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>50,753</b>	<b>165,500</b>	<b>184,295</b>	<b>98,955</b>	<b>150,721</b>	<b>142,610</b>	<b>143,812</b>	<b>142,537</b>	<b>143,059</b>	<b>(33,574)</b>	<b>-18%</b>
<b>Operating Expenditures</b>	<b>679,425</b>	<b>825,705</b>	<b>908,142</b>	<b>441,410</b>	<b>894,515</b>	<b>958,447</b>	<b>975,166</b>	<b>989,717</b>	<b>1,006,384</b>	<b>(13,627)</b>	<b>-2%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>679,425</b>	<b>825,705</b>	<b>908,142</b>	<b>441,410</b>	<b>894,515</b>	<b>958,447</b>	<b>975,166</b>	<b>989,717</b>	<b>1,006,384</b>	<b>(13,627)</b>	<b>-2%</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 property tax revenue collected in the General Fund. Other revenue is from the sale of City of South Bend merchandise such as t-shirts and pins.

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

Increase in personnel due to the addition of a full-time staff member to help with projects in the Mayor's office as well as city-wide programs. This position is offset by the removal of a part-time position. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. The decrease in the interfund allocations is due to a change in the overall IT allocation which charged less IT overhead to the smaller departments.

## Mayor Pete Buttigieg

Mayor Pete Buttigieg is the chief executive of the City of South Bend. The city's thirty-second mayor, he was sworn into office on January 1, 2012.

During his first term, Buttigieg introduced the 1000 Homes in 1000 Days initiative, which demolished or repaired abandoned homes throughout South Bend. During his second term he constructed safer, more appealing "Smart Streets" as part of downtown placemaking, and in 2017 announced the largest investment to parks and trails in the city's history. Buttigieg has improved transparency through an open data portal, increased performance through data-based decision-making, and empowered local businesses through community investment.

Elected at the age of 29, Buttigieg has been profiled by the New York Times and was called "the most interesting mayor you've never heard of" by the Washington Post. An officer in U.S. Navy Reserve from 2009-17, Buttigieg took a leave of absence to serve in Afghanistan during a seven-month deployment in 2014, earning the Joint Service Commendation Medal for his counterterrorism work.

A Rhodes Scholar, Buttigieg studied Philosophy, Politics, and Economics at Oxford and holds a bachelor's degree in History and Literature from Harvard. Buttigieg was born in South Bend and grew up in the Northwest Side and North Shore Triangle neighborhoods. He attended St. Joseph High School in South Bend. An active musician, Buttigieg plays piano and guitar, and has performed with the South Bend Symphony Orchestra. He lives in the same neighborhood where he grew up and is restoring a formerly vacant home there.

Buttigieg is past President of the Indiana Urban Mayors Caucus and the Northern Indiana Mayors Roundtable, and serves on the boards of the Truman National Security Project and the United States Conference of Mayors. In 2015 he received the New Frontier Award from the John F. Kennedy Library Foundation and the Harvard University Institute of Politics, and in 2016 he won the U.S. Department of Transportation Mayors' Challenge Pedestrian and Bicycle Awards for the City's work on Smart Streets.



## Mayor's Office

### Accomplishments, Goals, Metrics

#### 2018 Accomplishments & Outcomes

- Expanded downtown infrastructure improvements through Cross Streets Improvement Program; Complete Streets private investment continues to climb past \$125 million (adding Hibberd, Berlin Place, new downtown office)
- Again supported weather amnesty emergency shelter and continued to deploy recommendations from Mayor's Working Group on Chronic Homelessness to assist South Bend's most vulnerable residents and improve downtown business climate and quality of life
- Secured millions of dollars in grant funding to empower residents beyond taxpayer funding, including the Bloomberg Mayor's Challenge and the Cities of Service Love Your Block grant
- Joined the Green and Healthy Homes Initiative, Global Covenant of Mayors, US Conference of Mayors Task Force on Automation, Open Internet Pledge
- South Bend named Silver Level Bicycle-Friendly City
- Completed fourth cohort of South Bend Youth Task Force
- Maintained community-wide response to group related gun violence, integrating the approach as part of the reorganization of SBPD.
- Unveiled new user-friendly City website with online 311 portal
- Invited ProsperityNOW to objectively evaluate community's racial wealth gap
- Unveiled Division of Economic Engagement and Empowerment, focused on targeting areas for inclusive growth
- Introduced generous parental leave policy for City employees

#### 2019 Department Goals & Metrics



##### Safe Community For Everyone

**Goal:** Protect South Bend Residents from lead poisoning through rental unit inspection, dedicated low-income homeowner abatement fund, and pursuit of federal grant funding

**Goal:** Implement recommendations of Mayor's Working Group on Homelessness in 2019



##### Well-Governed & Administered City

**Goal:** Continue integration of performance management & priority-based budgeting into city operations  
**Metric:** Number of Departments that meet or exceed expectations

**Goal:** Continuously improve transparency and service excellence  
**Metric:** Volume of Mayor's Office Complaints

**Goal:** Improve working environment for City Employees  
**Metric:** % participation in Workplace Climate Survey



##### Strong, Inclusive Economy

**Goal:** Complete study on MWB procurement and encourage growth of small & diverse business enterprises.

#### 2019 Significant Changes/Challenges/Opportunities

- Continue to facilitate the development and implementation of strategic vision for the City, ensuring the sustainability of administration progress.
- Focus economic development on inclusive growth in workforce and small business sector.
- Continue to drive improvements in employee engagement and morale.
- Act on resident priorities expressed through new community survey.
- Increase diversity of City workforce and boards.
- Continue MySB Parks & Trails construction.
- Continue forward on relocation of South Shore Line.
- Promote performance-based management throughout the City Administration.
- Continue disparity study to evaluate City procurement from minority/women-owned firms.
- Make final preparations for 2020 "fiscal curb"
- Develop South Bend's national reputation as an attractive place for investment and innovation.
- Work with South Bend School Corporation to ensure coordinated efforts.
- Shift of project manager position from part-time to full-time.
- Additional paid internship

## City Clerk

*Includes Fund 101-0201*

Expenditures by Type	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		
<b>Personnel</b>											
Salaries & Wages	216,104	230,476	255,384	123,589	273,873	279,140	284,513	289,994	295,583	18,489	7%
Fringe Benefits	82,138	95,443	118,630	50,065	97,076	143,545	146,307	149,127	152,002	(21,554)	-18%
<b>Total Personnel</b>	<b>298,242</b>	<b>325,919</b>	<b>374,014</b>	<b>173,654</b>	<b>370,949</b>	<b>422,685</b>	<b>430,820</b>	<b>439,121</b>	<b>447,585</b>	<b>(3,065)</b>	<b>-1%</b>
<b>Supplies</b>	<b>6,702</b>	<b>5,627</b>	<b>13,507</b>	<b>2,692</b>	<b>6,800</b>	<b>6,800</b>	<b>6,800</b>	<b>6,800</b>	<b>6,800</b>	<b>(6,707)</b>	<b>-50%</b>
<b>Services &amp; Charges</b>											
Professional Services	30,069	32,147	35,506	18,097	27,987	28,547	29,118	29,700	30,294	(7,519)	-21%
Printing & Advertising	22,163	21,356	32,610	12,457	24,150	24,150	24,150	24,150	24,150	(8,460)	-26%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	3,449	2,970	6,300	3,233	3,000	3,060	3,121	3,184	3,247	(3,300)	-52%
Travel	1,945	1,509	2,550	528	6,950	7,089	7,231	7,375	7,523	4,400	173%
Repairs & Maintenance	5,937	15,075	14,000	5,000	5,000	5,000	5,000	5,000	5,000	(9,000)	-64%
Other Interfund Allocations	4,332	61,008	90,906	45,456	76,327	71,339	72,865	72,179	72,543	(14,579)	-16%
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	2,169	2,692	4,160	1,442	5,100	5,152	5,205	5,259	5,315	940	23%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>70,064</b>	<b>136,758</b>	<b>186,032</b>	<b>86,214</b>	<b>148,514</b>	<b>144,337</b>	<b>146,690</b>	<b>146,847</b>	<b>148,072</b>	<b>(37,518)</b>	<b>-20%</b>
<b>Operating Expenditures</b>	<b>375,008</b>	<b>468,303</b>	<b>573,553</b>	<b>262,559</b>	<b>526,263</b>	<b>573,822</b>	<b>584,310</b>	<b>592,768</b>	<b>602,457</b>	<b>(47,290)</b>	<b>-8%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>375,008</b>	<b>468,303</b>	<b>573,553</b>	<b>262,559</b>	<b>526,263</b>	<b>573,822</b>	<b>584,310</b>	<b>592,768</b>	<b>602,457</b>	<b>(47,290)</b>	<b>-8%</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 property tax revenue collected in the General Fund.

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

- \*Requesting a salary increase for Chief Deputy Clerk to reflect work load and responsibility additions from \$51,709 to a cap of \$56,809.
- \*Requesting a salary increase for Ordinance Violations Bureau Clerk to reflect work load and responsibility additions from \$42,910 to a cap of \$46,910.
- \*2% increase for Clerk and Clerk's Office Staff (Raises will be offset by additional revenues and savings from cutting inefficiencies in other processes and line items.)
- \*Continue to upgrade technology finding innovative cost efficient solutions; streamlining and integration between departments and other government entities, QR Codes, Electronic Law Books, etc.
- \*New parking enforcement equipment and software in real time
- \*Interdepartmental/public electronic filings and document management with legal electronic signatures and an online payment option
- \*Expand Amnesty Day to cover Ordinance Violation citations/ Continue to increase collections revenue (third year of BMV access)
- \*Continual development of the Clerk's office SOPs and cross-training employees; education on media, retention, open-door laws, and incorporate active shooter protocols
- \*Continue inclusive transparency efforts to increase community awareness and engagement through ensuring ADA compliance of all offsite Council meetings, providing government tours, and in continuing to build upon a comprehensive internship program

## Clerk Kareemah Fowler

City Clerk Kareemah Fowler is responsible for a myriad of activities, but is primarily responsible for supporting the City's goal of open and transparent government.

In an historical feat, Clerk Fowler was elected South Bend's 22nd City Clerk in 2015 making her the first minority in St. Joseph County to fill a full-time executive office.

Clerk Fowler is a Level II Assessor-Appraiser, and certified member of both the International Institute of Municipal Clerk-Treasurers and the Municipal League of Clerks and Treasurers.

City Clerk Kareemah Fowler is also a recent nominee to the prestigious Emerging Leaders Project, an Indiana Election delegate and a graduate of the Michiana Chamber of Commerce's Leadership Program Class XXI.



## City Clerk

### Accomplishments, Goals, Metrics

#### 2018 Accomplishments & Outcomes

<ul style="list-style-type: none"> <li>- Continuing to work with interns on Council branding</li> <li>- Increased number of Amnesty Day tickets paid from 500 to 600</li> <li>- Created ND Lawn Parking Map</li> <li>- Held yearly Boards and Commissions Training for Council and Citizen Members</li> <li>- Completed KBAs for new website/ edits and adjustments for new website</li> <li>- In the process of developing QR scan codes to use on various communications</li> <li>- Onboarded 2 new council members/ 1 new staff member/ assisted in Council Attorney Transition</li> <li>- Continuing to remain in compliance by meeting all open-door law requirements (deadlines)</li> <li>- Developed active shooter protocols for the 4th floor and train Council and Clerk staff</li> <li>- Completed Scanning of historical ordinances dating back to incorporation; now online</li> <li>- Successfully hosted over 400 Clerks and Clerk Treasurers for Annual Conference</li> <li>- Completed leadership training for the Clerk's Office/ airing Council meetings on Facebook Live</li> </ul>	<ul style="list-style-type: none"> <li>- Complete Office upgrades for Clerk/Council</li> <li>- Completed Phase 1 of video upgrade (DVR box + 2 cameras)</li> <li>- Installed new touchscreens/charging stations in County Chambers</li> <li>- Acquired access to software needed for Clerk's Office/ Council branding (Acrobat Pro Package)</li> <li>- Completed Scanning of historical ordinances dating back to incorporation; now online</li> <li>- Assisted Council with implementation of ongoing initiatives such as Not in Our Community, etc.</li> <li>- Continuing to assist Council with innovative solutions for efficiency &amp; public engagement</li> <li>- Completed branding for Clerk's Office with a PR focus/ increased use of social media</li> <li>- Developed Clerk's Office/Council artwork program</li> <li>- Completely developed internship program, onboarded 3 full-time interns and 1 part-time intern</li> </ul>
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#### 2019 Department Goals & Metrics

	<u>Actual 2017</u>	<u>Est. 2018</u>	<u>Target 2019</u>
<p><b>Well-Governed &amp; Administered City</b></p>			
<b>Goal:</b> Assist the Council with coming up with innovative solutions for efficiency and public engagement including use of technology and ensuring ADA Compliance of off-site meetings			
<p><b>Metric:</b> Percentage of petitioners that file successfully</p>	94%	98%	98%
<p><b>Goal:</b> Complete Legislative Research Center and open to the public, create Interactive maps for Council districts with a focus on priorities and Council-driven initiatives in their particular districts</p>			
<p><b>Goal:</b> Complete Fast Track Initiative, use online access to Lexis Nexis &amp; Polk City Directory, educate citizens on Municode site, interdepartmental electronic filings &amp; document management with legal electronic signatures</p>			
<p><b>Goal:</b> Work with Historic Preservation to link our historical digital records, adopt a document management system with legal online signatures &amp; the capability for online payments, purchase 3 new cameras for meetings</p>			
<p><b>Goal:</b> Complete Parking Ticket System Upgrade, work more diligently with Code Enforcement to streamline processing of Code Citations in one system, continue working with IT to develop more complete reports</p>			
<p><b>Metric:</b> All Ordinance Violation Citations Referred (including Parking and Code Enforce)</p>	\$253,000	\$275,000	\$275,000
<p><b>Metric:</b> Appeals Processed (per Legal Department)</p>	393	330	350
<p><b>Goal:</b> Continue education on parking program, and increase our intake on collections, potentially expand Amnesty Day to cover Ordinance Violation citations</p>			
<p><b>Metric:</b> Parking Tickets Processed</p>	7,909	8,226	8,250
<p><b>Metric:</b> Amnesty Day</p>	500	630	600
<p><b>Goal:</b> Create a mobile app for parking to see where spots are available and pay parking tickets online</p>			
<p><b>Goal:</b> Continue our efforts to work with City Administration on new ERP system with options for online payments for all city invoices</p>			
<p><b>Metric:</b> Licensing ND Parking and Scrap Metal</p>	117	11,160	11,000
<p><b>Goal:</b> Yearly Boards and Commissions Training for all Council, Department Heads, and Citizen Members</p>			
<p><b>Goal:</b> Develop a Clerk/OVB/Council matrix that helps us to determine inefficiencies, gaps, and help give us projections for hitting targets</p>			
<p><b>Goal:</b> Expand internship program with emphasis on local municipal education, public service and engagement focus</p>			

#### 2019 Significant Changes/Challenges/Opportunities

<ul style="list-style-type: none"> <li>- Salary increase for Chief Deputy Clerk to reflect work load and responsibility additions from \$51,709 to a cap of \$56,809</li> <li>- Salary increase for Ordinance Violations Bureau Clerk to reflect work load and responsibility additions from \$42,910 to a cap of \$46,910</li> <li>- 2% increase for Clerk &amp; Staff; Raises will be offset by additional revenues &amp; savings from cutting inefficiencies in other processes &amp; line items</li> <li>- Continue to upgrade technology finding innovative cost efficient solutions; streamlining &amp; integration between departments &amp; other govt. entities</li> <li>- New parking enforcement equipment and software in real time</li> <li>- Interdepartmental/public electronic filings and document management with legal electronic signatures and an online payment option</li> <li>- Expand Amnesty Day to cover Ordinance Violation citations/ Continue to increase collections revenue (third year of BMV access)</li> <li>- Continual development of SOPs &amp; cross-training employees; education on media, retention, open-door laws, &amp; incorporate active shooter protocols</li> <li>- Continue inclusive transparency efforts to increase community awareness and engagement (ADA compliance, govt. tours, &amp; internship program)</li> </ul>
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## Common Council

*Includes Fund 101-0301*

Expenditures by Type	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	% Change
						2020	2021	2022	2023		
<b>Personnel</b>											
Salaries & Wages	209,705	171,638	211,539	88,641	218,200	222,564	222,564	222,564	222,564	6,661	3%
Fringe Benefits	77,696	119,581	154,752	60,335	111,880	195,378	198,481	201,646	204,874	(42,872)	-28%
<b>Total Personnel</b>	<b>287,401</b>	<b>291,220</b>	<b>366,291</b>	<b>148,975</b>	<b>330,080</b>	<b>417,942</b>	<b>421,045</b>	<b>424,210</b>	<b>427,438</b>	<b>(36,211)</b>	<b>-10%</b>
<b>Supplies</b>	<b>6,756</b>	<b>2,792</b>	<b>16,707</b>	<b>6,321</b>	<b>6,375</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>	<b>(10,332)</b>	<b>-62%</b>
<b>Services &amp; Charges</b>											
Professional Services	157,960	75,582	159,166	72,896	208,131	210,694	210,694	210,694	210,694	48,965	31%
Printing & Advertising	3,643	5,255	12,969	3,587	9,000	9,180	9,180	9,180	9,180	(3,969)	-31%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	678	1,664	1,000	465	1,000	2,000	2,000	1,000	1,000	-	0%
Travel	2,198	1,577	4,150	242	5,000	5,100	5,100	5,100	5,100	850	20%
Repairs & Maintenance	8,299	42,909	34,051	16,591	4,750	4,845	4,845	4,845	4,845	(29,301)	-86%
Other Interfund Allocations	9,338	46,068	62,134	31,062	56,532	51,911	52,980	52,403	52,604	(5,602)	-9%
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	4,805	4,011	13,545	1,495	5,800	5,916	5,916	5,916	5,916	(7,745)	-57%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>186,923</b>	<b>177,067</b>	<b>287,015</b>	<b>126,337</b>	<b>290,213</b>	<b>289,646</b>	<b>290,715</b>	<b>289,138</b>	<b>289,339</b>	<b>3,198</b>	<b>1%</b>
<b>Operating Expenditures</b>	<b>481,079</b>	<b>471,079</b>	<b>670,013</b>	<b>281,634</b>	<b>626,668</b>	<b>713,788</b>	<b>717,960</b>	<b>719,548</b>	<b>722,977</b>	<b>(43,345)</b>	<b>-6%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>481,079</b>	<b>471,079</b>	<b>670,013</b>	<b>281,634</b>	<b>626,668</b>	<b>713,788</b>	<b>717,960</b>	<b>719,548</b>	<b>722,977</b>	<b>(43,345)</b>	<b>-6%</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 & that the betterment of South Bend is always our highest priority.

**Explanation of Revenue Sources:**

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

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

New for 2019, an additional \$25,000 is budgeted for professional services for an outside financial advisor. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates.

**Tim Scott**  
1st District



**Sharon McBride**  
3rd District



**Jake Teshka**  
5th District



**Gavin Ferlic**  
Council Member at Large



**Karen White**  
Council Member at Large



**Regina Williams-Preston**  
2nd District



**Jo M. Broden**  
4th District



**Oliver Davis**  
6th District



**John Voorde**  
Council Member at Large


## Common Council

### Accomplishments, Goals, Metrics

#### 2018 Accomplishments & Outcomes

- Replaced two council members - Randy Kelly and Dr. David Varner
- No violations of the public meetings laws or public access violations
- No Council Rules violations
- No lawsuits against the council
- Not in our Community
- Light up South Bend
- Curbs & Sidewalks program
- Opiate Awareness
- Harvard Public Narrative Session
- State Boards of Accounts School for boards and commissions
- Continuing to publish all meetings of the Council in Spanish
- New attorney hired
- Indiana Public Access Counselor training
- Streaming council meetings on WNIT, YouTube and Facebook

#### 2019 Department Goals & Metrics

	<u>Actual 2017</u>	<u>Est. 2018</u>	<u>Target 2019</u>
<b>Well-Governed &amp; Administered City</b>			
 <b>Goal:</b> Improve the messaging to the citizens of South Bend (Council branding)			
<b>Goal:</b> Hold public committee meetings outside the County/City Building (including security, ADA, and mobile AV)*			
<b>Metric:</b> Number of formal council meetings held	23	24	24
<b>Metric:</b> Attendance for formal council meetings	92%	97%	100%
<b>Goal:</b> City website improvements for better interaction between council and citizens			
<b>Goal:</b> Legislation to support electronic signatures and filings			
<b>Metric:</b> Number of bills voted upon			
<b>Goal:</b> Annual Board, commission, and citizen appointee training			
<b>Goal:</b> Work with all local entities to update the local zoning process and legislation			
<b>Goal:</b> Reduce cost for the council operations			
<b>Goal:</b> Active shooter training for all council members (continuous)			

#### 2019 Significant Changes/Challenges/Opportunities

- Paid internship program to highlight key legislative initiatives, driven by the Council
- Increase council salaries by 2% for 2019
- Fringe benefits average a 1% increase
- \$54,688 is the allocation for IT and Print Shop for Common Council
- Include a paid internship for a public relations person - \$40,000 (8% Increase)
- Continue to contract legal services - \$128,131.38 (2% increase)
- Additional Legal Services - \$55,000 (11% increase)
- Overall budget is 5.7% higher than 2018

## General Government

*Includes various expenditures from Funds 101-0302, 101-401, 101-0501, 217-1085, 217-1099, 222, 224, 226, 227, 279, 404-0101, 404-0301, 404-0408, 404-0409, 404-0672, 408-0401, 711, 713, 714, 750-0605, and 755*

	2018				2019	Forecast				Budget	%
	2016	2017	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	
	Actual	Actual	Budget	Actual	Budget					2018-2019	
<b>Expenditures by Activity</b>											
Administration & Finance Dept	1,988,017	2,408,921	2,639,326	1,195,986	2,570,263	2,800,380	2,824,871	2,896,594	2,922,242	(69,063)	-3%
Legal Department	976,457	1,080,233	1,200,973	513,920	1,279,018	1,360,153	1,386,787	1,385,705	1,411,735	78,045	6%
Innovation & Technology Dept	3,631,053	4,215,021	8,276,545	2,900,999	8,381,130	8,111,626	8,248,932	8,172,901	7,613,809	104,585	1%
Central Services	7,186,950	7,550,372	9,114,000	4,125,160	9,359,237	9,580,682	9,537,414	9,783,572	9,907,035	245,237	3%
Liability Insurance	2,227,376	3,114,211	5,590,139	2,172,555	4,217,783	4,085,246	4,026,329	4,031,906	3,238,179	(1,372,356)	-25%
Employee Benefits	15,904,895	14,811,418	17,967,498	7,518,653	16,848,094	17,172,206	17,502,799	17,840,006	18,183,956	(1,119,404)	-6%
Debt Service	1,639,250	4,152,981	3,269,340	2,065,446	2,634,750	2,629,085	2,306,705	1,955,280	1,182,605	(634,590)	-19%
Other	3,526,580	1,351,013	1,500,592	436,395	1,100,122	975,122	802,122	802,122	928,122	(400,470)	-27%
<b>Total Expenditures</b>	<b>37,080,577</b>	<b>38,684,171</b>	<b>49,558,413</b>	<b>20,929,115</b>	<b>46,390,397</b>	<b>46,714,500</b>	<b>46,635,959</b>	<b>46,868,586</b>	<b>45,387,683</b>	<b>(3,168,016)</b>	<b>-6%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	4,416,073	5,435,392	6,443,199	2,960,040	7,027,652	7,139,492	7,276,315	7,416,176	7,559,257	584,453	9%
Fringe Benefits	1,894,546	2,382,939	3,033,092	1,232,205	2,600,215	3,423,709	3,488,240	3,554,151	3,621,468	(432,877)	-14%
<b>Total Personnel</b>	<b>6,310,619</b>	<b>7,818,331</b>	<b>9,476,291</b>	<b>4,192,245</b>	<b>9,627,867</b>	<b>10,563,201</b>	<b>10,764,555</b>	<b>10,970,327</b>	<b>11,180,725</b>	<b>151,576</b>	<b>2%</b>
<b>Supplies</b>	<b>311,149</b>	<b>551,177</b>	<b>602,122</b>	<b>155,242</b>	<b>398,255</b>	<b>409,626</b>	<b>395,486</b>	<b>415,128</b>	<b>415,561</b>	<b>(203,867)</b>	<b>-34%</b>
<b>Services &amp; Charges</b>											
Professional Services	2,595,512	2,265,730	4,595,180	1,350,993	3,554,913	3,322,949	3,101,133	3,177,740	2,544,778	(1,040,267)	-23%
Printing & Advertising	4,644	5,335	11,309	4,184	14,750	12,350	12,450	12,550	12,650	3,441	30%
Utilities	4,135,786	4,123,912	5,050,042	2,320,319	4,620,245	4,711,320	4,806,140	4,900,917	4,998,487	(429,797)	-9%
Education & Training	73,607	69,697	85,734	22,886	140,310	140,310	140,310	140,310	140,310	54,576	64%
Travel	34,780	44,683	146,563	9,450	50,610	52,610	52,810	52,810	52,810	(95,953)	-65%
Repairs & Maintenance	1,015,066	1,255,209	2,938,260	1,138,385	3,212,487	3,021,087	3,163,479	3,026,283	3,097,199	274,227	9%
Other Interfund Allocations	804,846	732,000	754,612	375,738	1,133,057	1,114,376	1,134,989	1,113,314	1,125,167	378,445	50%
Debt Service											
Principal	3,953,731	3,981,583	2,983,290	1,867,441	2,524,099	2,596,541	2,294,442	2,006,426	1,251,055	(459,191)	-15%
Interest & Fees	643,039	887,325	598,051	311,558	512,744	426,015	346,544	257,940	180,551	(85,307)	-14%
Grants & Subsidies	758,844	521,949	675,991	200,495	650,991	650,991	650,991	650,991	650,991	(25,000)	-4%
Insurance	15,446,926	14,757,918	18,114,029	7,502,988	16,578,100	16,881,492	17,190,951	17,506,601	17,828,563	(1,535,929)	-8%
Other Services & Charges	808,964	1,508,613	2,948,201	1,303,011	3,030,469	2,751,632	2,581,679	2,582,249	1,908,836	82,268	3%
<b>Total Services &amp; Charges</b>	<b>30,275,746</b>	<b>30,153,955</b>	<b>38,901,262</b>	<b>16,407,449</b>	<b>36,022,775</b>	<b>35,681,673</b>	<b>35,475,918</b>	<b>35,428,131</b>	<b>33,791,397</b>	<b>(2,878,487)</b>	<b>-7%</b>
<b>Operating Expenditures</b>	<b>36,897,515</b>	<b>38,523,463</b>	<b>48,979,675</b>	<b>20,754,936</b>	<b>46,048,897</b>	<b>46,654,500</b>	<b>46,635,959</b>	<b>46,813,586</b>	<b>45,387,683</b>	<b>(3,168,016)</b>	<b>-6%</b>
<b>Capital</b>	<b>183,063</b>	<b>160,708</b>	<b>578,738</b>	<b>174,178</b>	<b>341,500</b>	<b>60,000</b>	<b>-</b>	<b>55,000</b>	<b>-</b>	<b>(237,238)</b>	<b>-41%</b>
<b>Total Expenditures</b>	<b>37,080,577</b>	<b>38,684,171</b>	<b>49,558,413</b>	<b>20,929,115</b>	<b>46,390,397</b>	<b>46,714,500</b>	<b>46,635,959</b>	<b>46,868,586</b>	<b>45,387,683</b>	<b>(3,168,016)</b>	<b>-6%</b>

**Department Purpose:**

This department includes the Administration & Finance department, Legal Department, Innovation & Technology, Central Services, the Office of Diversity and Inclusion, and employee benefits/insurance. The purpose of these departments is to provide fiscal management and administrative services to the City's operational departments, thereby facilitating the timely, effective delivery of services to South Bend residents. The Administration & Finance department includes finance & accounting services, human resources, risk management, and benefits administration. The Innovation & Technology department includes the operations of the City's 311 Call Center.

**Explanation of Revenue Sources:**

These departments are primarily funded by property taxes and other revenue from the General Fund. Some departments (including Innovation & Technology) also receive a portion of their revenue from the Local Income Tax (LIT). A small amount of revenue is received through other sources, such as procurement card commissions. Refer to individual fund budgets in the "Fund Information" section for more information.

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

All self-funded health insurance costs are included in this department. Overall, this department lowered its expenditures from 2018 to 2019. The largest variances in expenditures between 2018 and 2019 are in the areas of insurance costs, debt service costs, and professional services. Refer to individual fund budgets in the "Fund Information" section for more information.



The County-City Building is located in downtown South Bend. It is home to administrative offices for both St. Joseph County and the City of South Bend.

## General Government

### Accomplishments, Goals, Metrics

#### 2018 Accomplishments & Outcomes

*Controller's Office*

- Received GFOA Awards for the 2017 CAFR, 2017 PAFR and the 2018 Budget Book

*Human Resources*

- 95% utilization of employee Health Clinic, saving the City \$500,000 or more in the first two years.
- Expanded the state-based retirement options for new hires to provide alternative to 10 year vesting.

*Office of Diversity & Inclusion*

- High Performing "Race-Informed" City, 2018 Equipped to Innovate--Living Cities and Governing Magazine
- Human Rights Campaign Foundation recognition for Municipal Equality Index Scorecard rate of 78/100. An 11 point increase since 2014.

*Legal Department*

- Successful resolution of 8 litigation matters to date in 2018. The total remaining number of City-Defendant cases has reduced from 30 to 9.
- Over 1,500 APRA Requests handled in 2018 with no violations. The administration's total is over 14,000 mid-year.


*Innovation & Technology*

- Server Uptime: 99.989744% (39 Servers); Number of enterprise applications = 12 / number of stand-alone applications = 33

*Central Services*

- Received recognition as a Tier II Sustainable Fleet by the national association of Fleet Administrators.

#### 2019 Department Goals & Metrics

	<u>Actual 2017</u>	<u>Est. 2018</u>	<u>Target 2019</u>
<b>Well-Governed &amp; Administered City</b>			
<i>Controller's Office</i>			
 <b>Goal:</b> Continue to receive GFOA awards for CAFR, PAFR, and Budget Book			
<b>Metric:</b> Number of Award-winning Documents	3	3	3
<b>Goal:</b> Review financial internal controls in every department, particularly with respect to purchasing			
<i>Human Resources</i>			
<b>Goal:</b> Become the Best Place to Work in Indiana, implement and expand utilization of HRIS, promote positive environment			
<b>Metric:</b> Employee satisfaction response rate	35%	40%	45%
<i>Office of Diversity &amp; Inclusion</i>			
<b>Goal:</b> Create recognized national model for municipal inclusive procurement program.			
<b>Metric:</b> MBE / WBE spend amounts	1.20%	3%	5%
<b>Goal:</b> Create recognized national model for municipal inclusive workforce programs.			
<b>Metric:</b> Experience intimidation or harassment rate	28%	24%	20%
<i>Legal Department</i>			
<b>Goal:</b> Develop and lead interdepartmental trainings in employment law basics, property damage, and other identified legal risk areas.			
<b>Goal:</b> Work with departments to re-evaluate long-standing contracts for potential renegotiation opportunities to reduce costs and enhance value.			
<b>Metric:</b> Average Total Collections	\$494,898	\$460,000	\$500,000
<i>Central Services</i>			
<b>Goal:</b> Equipment Services: Achieve ASE Blue Seal Certification, 75% of technicians hold ASE Certification.			
<b>Metric:</b> Technician Productivity	New 2018	86.0%	86.5%
<b>Goal:</b> Facilities Management: Procure and implement a City-Wide building maintenance work order management system.			
<b>Metric:</b> Billable Hours (monthly goal)	136 hours	208 hours	208 hours
<b>Goal:</b> Radio Shop: Expand AVL capabilities (coordinate with IT)			
<b>Goal:</b> Purchasing: Generate savings through identifying purchasing patterns of each department			
<i>Safety &amp; Risk</i>			
<b>Goal:</b> Increase training with goal of improving safe practices and reducing workers' compensation liability			
<b>Metric:</b> Workers' compensation claims paid	\$723,504	\$800,000	\$600,000
<i>Innovation &amp; Technology (including 311 Call Center)</i>			
<b>Goal:</b> Support all City locations with safe, secure network			
<b>Metric:</b> Infrastructure - server uptime	99.96%	99.99%	99.99%
<b>Goal:</b> Provide excellent service and reliability to internal & external customers			
<b>Metric:</b> 311 Call Center - average hold time	10 sec	10 sec	9 sec

#### 2019 Significant Changes/Challenges/Opportunities

- Continue to review health insurance cost savings opportunities while ensuring the City continues to provide excellent benefits at an affordable price.
- Ensure necessary staff is in place to manage expanded role of inclusive procurement and workforce
- The Legal Department would like to explore strategic opportunities to handle more cases in-house to save in professional services budgets City-wide.
- The Legal Department has adopted a more hands-on, proactive approach to the handling of ongoing Environmental matters and seeks timely resolution.
- Facilities Management: Creating a universal facilities inventory of all City owned buildings.
- Purchasing/Central Stores: Increase spend with local and MWBE businesses.
- Purchasing/Central Stores: Strengthen centralized purchasing through continued reduction of purchasers.
- Equipment Services: Purchase and implementation of new Fleet Software.
- Equipment Services: Seek out Grant opportunities to purchase clean alternate fueled vehicles.
- Central Services: Continue to provide services to other municipalities to produce additional revenues and reduce cost to City departments.
- Innovation & Technology: There is a fast-growing demand for additional devices and software packages in support of the needs of the city departments.
- We have accommodated the growth in demand for IT services without any significant increases to the IT staff. This growth strategy is at its limit.



## Public Works

*Includes various expenditures from Funds 101-0602, 101-0616, 101-0628, 202, 251, 257, 265, 404-0608, 404-0617, 412, 610, 611, 620, 622, 625, 640, 641, 642, 649, 655, 661, 667, and 750-0607*

Expenditures by Activity	2018				2019	Forecast				Budget	% Change
	2016	2017	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	
	Actual	Actual	Budget	Actual	Budget					2018-2019	
Engineering	1,015,088	1,196,927	1,750,084	727,177	3,011,090	3,226,835	3,276,513	4,353,242	3,378,888	1,261,006	72%
Sustainability	277,418	256,633	380,560	152,803	278,815	285,743	288,705	290,719	293,251	(101,745)	-27%
AmeriCorps Grant	-	-	366,188	-	433,117	450,298	453,305	456,371	459,498	66,929	18%
Streets & Sewers	14,450,369	17,612,424	24,696,959	8,534,324	20,462,047	20,334,347	21,022,356	20,143,535	21,270,691	(4,234,912)	-17%
Water Works	16,052,843	15,895,011	20,203,232	7,835,891	21,597,512	21,033,098	21,035,528	21,015,892	20,896,238	1,394,280	7%
Wastewater	26,979,148	28,440,280	40,317,718	9,414,255	31,588,028	28,203,236	26,959,501	26,775,356	27,219,085	(8,729,690)	-22%
Solid Waste	5,474,285	5,246,396	7,150,827	2,906,380	5,288,996	5,551,176	5,439,122	5,402,816	5,289,615	(1,861,831)	-26%
Organic Resources	1,174,206	1,288,328	2,024,444	737,540	1,610,461	1,663,173	1,454,437	1,365,508	1,201,713	(413,983)	-20%
Street Capital Projects	3,336,256	4,070,952	10,019,009	2,035,978	7,595,000	2,497,500	2,522,500	2,540,500	2,590,500	(2,424,009)	-24%
Sewer Bond Capital	11,304,491	2,315,096	632,186	628,214	-	-	-	-	-	(632,186)	-100%
Storm Sewer Fund	-	-	-	-	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	-
Other	3,689,195	3,595,479	3,160,002	1,521,678	2,631,391	2,631,391	2,631,391	2,631,391	2,631,391	(528,611)	-17%
<b>Total Expenditures</b>	<b>83,753,299</b>	<b>79,917,526</b>	<b>110,701,209</b>	<b>34,494,240</b>	<b>95,696,457</b>	<b>87,076,797</b>	<b>86,283,358</b>	<b>86,175,330</b>	<b>86,430,870</b>	<b>(15,004,752)</b>	<b>-14%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	12,825,643	12,903,807	14,581,691	6,809,852	15,206,950	15,415,483	15,685,697	16,916,108	16,248,864	625,259	4%
Fringe Benefits	5,495,900	5,966,415	6,925,327	3,192,525	5,757,346	7,883,074	8,028,915	8,250,689	8,330,746	(1,167,981)	-17%
<b>Total Personnel</b>	<b>18,321,543</b>	<b>18,870,223</b>	<b>21,507,018</b>	<b>10,002,377</b>	<b>20,964,296</b>	<b>23,298,557</b>	<b>23,714,612</b>	<b>25,166,797</b>	<b>24,579,610</b>	<b>(542,722)</b>	<b>-3%</b>
<b>Supplies</b>	<b>5,478,434</b>	<b>5,321,798</b>	<b>8,194,512</b>	<b>2,550,268</b>	<b>7,789,190</b>	<b>7,691,588</b>	<b>7,620,504</b>	<b>7,634,890</b>	<b>7,731,401</b>	<b>(405,322)</b>	<b>-5%</b>
<b>Services &amp; Charges</b>											
Professional Services	4,108,656	4,427,310	7,696,489	1,805,543	5,905,416	5,102,474	5,228,256	5,156,807	5,271,178	(1,791,073)	-23%
Printing & Advertising	10,362	3,999	14,724	1,464	15,950	16,008	16,077	16,148	16,222	1,226	8%
Utilities	3,417,140	3,360,911	3,672,463	1,805,042	3,605,712	3,644,830	3,684,609	3,725,388	3,767,199	(66,751)	-2%
Education & Training	38,534	50,746	114,399	45,614	114,875	115,780	116,714	117,673	118,663	476	0%
Travel	37,394	36,497	85,629	22,816	109,277	110,440	111,631	112,852	114,103	23,648	28%
Repairs & Maintenance	5,319,452	7,121,753	11,132,087	3,753,092	6,903,502	6,008,755	6,016,663	6,076,294	6,138,597	(4,228,585)	-38%
Payment In Lieu of Taxes	5,711,808	6,208,332	6,332,487	3,166,242	6,340,990	6,608,160	6,887,693	7,180,183	7,486,261	8,503	0%
Other Interfund Allocations	3,829,872	4,869,456	6,103,301	3,045,774	7,233,356	7,095,667	7,238,601	7,282,795	7,371,974	1,130,055	19%
Debt Service											
Principal	10,161,454	11,397,694	11,494,435	1,246,302	10,292,075	10,408,610	10,195,118	10,095,038	9,440,287	(1,202,360)	-10%
Interest & Fees	4,022,074	2,910,619	2,768,348	1,374,519	2,589,727	2,387,308	2,186,284	1,982,281	1,763,912	(178,621)	-6%
Grants & Subsidies	87,499	-	19,460	5,320	-	-	-	-	-	(19,460)	-100%
Other Services & Charges	5,127,585	6,871,595	9,771,799	3,065,812	6,382,966	5,438,640	5,518,696	5,601,174	5,686,158	(3,388,833)	-35%
<b>Total Services &amp; Charges</b>	<b>41,871,831</b>	<b>47,258,913</b>	<b>59,205,621</b>	<b>19,337,541</b>	<b>49,493,846</b>	<b>46,936,672</b>	<b>47,200,342</b>	<b>47,346,633</b>	<b>47,174,554</b>	<b>(9,711,775)</b>	<b>-16%</b>
<b>Operating Expenditures</b>	<b>65,671,807</b>	<b>71,450,933</b>	<b>88,907,151</b>	<b>31,890,187</b>	<b>78,247,332</b>	<b>77,926,817</b>	<b>78,535,458</b>	<b>80,148,320</b>	<b>79,485,565</b>	<b>(10,659,819)</b>	<b>-12%</b>
<b>Capital</b>	<b>18,081,492</b>	<b>8,466,593</b>	<b>21,794,058</b>	<b>2,604,053</b>	<b>17,449,125</b>	<b>9,149,980</b>	<b>7,747,900</b>	<b>6,027,010</b>	<b>6,945,305</b>	<b>(4,344,933)</b>	<b>-20%</b>
<b>Total Expenditures</b>	<b>83,753,299</b>	<b>79,917,526</b>	<b>110,701,209</b>	<b>34,494,240</b>	<b>95,696,457</b>	<b>87,076,797</b>	<b>86,283,358</b>	<b>86,175,330</b>	<b>86,430,870</b>	<b>(15,004,752)</b>	<b>-14%</b>

**Department Purpose:**

The Department of Public Works builds the foundation for a thriving city by providing essential services that enhance the community's quality of life. The department erects and maintains street and traffic signs, cleans and repairs streets, maintains sewers and water mains, and administers City refuse collection. It also oversees the design and construction of public buildings, streets, sewers, and other improvements.

**Explanation of Revenue Sources:**

This department is primarily funded by charges for services rendered, particularly through the water and wastewater utility funds. However, it also receives a significant amount of tax support, especially for activities related to streets maintenance, traffic & lighting, and the engineering department (which is accounted for in the general fund). Refer to individual fund budgets in the "Fund Information" section for more information.

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

A significant percentage of the budget in the Public Works department is dedicated to capital projects. Refer to individual fund budgets in the "Fund Information" section for more information.



## Public Works

### Accomplishments, Goals, Metrics

#### 2018 Accomplishments & Outcomes

*Engineering*

- Traffic Calming - Participation in the Safe Streets Academy
- Small Drainage Capital from Local Road & Street used to remediate various, city-wide drainage issues
- Construction of the Downtown Cross-Streets Project: Michigan and Colfax

*Streets / Traffic & Lighting*

- Completed City, State, and County signal inspections on time
- Supported 63 events YTD
- Upgraded 68 street lights to LED lights

*Solid Waste*

- Successfully completed the alley to curbside collection of waste using automated trucks
- Pursuing updates to the waste management software (ELEMOS) to address technical issues






*Water Works*

- Drinking Water Compliance - 100%
- Work Orders Completed on Schedule exceeded 96% target - 96.7%

*Wastewater*

- Maintained WWTP NPDES Permit Parameters and CSO (Combined Sewer Overflow) dry weather overflows flows to 1 permit exceedance
- Maintained CSO EmNet sewer system sensors uptime of at least 90%

#### 2019 Department Goals & Metrics

		<u>Actual 2017</u>	<u>Est. 2018</u>	<u>Target 2019</u>
<b>Safe Community For Everyone</b>				
	<b>Goal:</b> <i>Water Works</i> 100% compliance with drinking water standards			
	<b>Metric:</b> Drinking Water Compliance	100%	100%	100%
<b>Robust &amp; Well-Planned Infrastructure</b>				
	<b>Goal:</b> <i>Engineering:</i> Intersection Improvements: Jefferson/Twyckenham, Ironwood/Edison, Ewing/Fellows, and Mishawaka/Ironwood			
	<b>Goal:</b> <i>Streets:</i> Use GIS, iPads, and other technologies to gather data and plan future projects			
	<b>Metric:</b> Lane Miles of Street Paved	19	20	20
	<b>Goal:</b> <i>Traffic &amp; Lighting:</i> Continue to upgrade existing street lights to LED lamps to improve quality, energy efficiency, and safety			
	<b>Metric:</b> LED Street Light Upgrades	145	100	100
	<b>Goal:</b> <i>Wastewater:</i> Maintain WWTP NPDES & CSO dry weather overflow permit parameters to 100% compliance			
	<b>Metric:</b> Number of permit exceedances	2	0	0
	<b>Goal:</b> <i>Wastewater:</i> Maintain CSO EmNet uptime of at least 90%			
	<b>Metric:</b> CSO EmNet uptime	96.50%	96.40%	90%
<b>Well-Governed &amp; Administered City</b>				
	<b>Goal:</b> <i>Engineering:</i> Create standard operating procedures (SOPs) to provide excellent project management services to departments/clients			
	<b>Metric:</b> Project Management Grade	B+	B+	A
	<b>Goal:</b> <i>Water Works:</i> Improve field service/work order efficiency			
	<b>Metric:</b> Service Orders completed on time	96%	97%	97%
	<b>Goal:</b> <i>Solid Waste:</i> Improve customer service			
	<b>Metric:</b> Number of complaints	186	300	175
<b>Vibrant, Welcoming Neighborhoods</b>				
	<b>Goal:</b> <i>Solid Waste:</i> Improve routing issues by pursuing ongoing training and technological upgrades			
	<b>Metric:</b> Number of missed Trash / Yard Waste Collections	2,016	2,500	1,500
<b>Empower All Residents with Education, Mobility &amp; Technology</b>				
	<b>Goal:</b> <i>Engineering:</i> Live Street Paving Construction in Progress (CIP) Program			

#### 2019 Significant Changes/Challenges/Opportunities

- Stormwater - enacting and funding a stormwater program
- Downspout Disconnection - All residential and commercial properties are required by Ordinance to be disconnected by the end of 2020.
- The requests for curb and sidewalk replacement continue to increase, as well as for drainage issues
- Challenge: Flooding over the past two years has caused increased potholes this year
- Challenge: Cost of asphalt has increased around 20% per month this year
- Challenge: Cost of salt has increased 21% vs 2017 cost
- Opportunity: Planning to reinstate crack sealing projects this year, allowing us to extend the life of streets and increase PASER score
- Improve public awareness of solid waste guidelines; rules and regulations
- Reduce number of avoidable accidents
- Upgrade CNG (compressed natural gas) compressor at facility for faster, more efficient fueling of trash trucks
- Continue employee appreciation efforts
- Crosstrain drivers on different vehicles
- Sewers - Challenged by aging infrastructure, which increases digs and infiltration

# Department of Community Investment

*Includes various expenditures from Funds 209, 210, 211, 212, 324, 377, 404-1001, 404-1050, 408-1001, 408-1050, 410, 422, 429, 430,433, 436, 439, 454, 752, 754, 756, and 760*

	2018				2019 Adopted Budget	Forecast				Budget Variance 2018-2019	% Change
	2016	2017	Amended	06/30/18							
	Actual	Actual	Budget	Actual		2020	2021	2022	2023		
<b>Expenditures by Activity</b>											
DCI Operating Fund	2,383,619	2,285,446	3,077,096	1,424,858	3,059,369	3,285,128	3,345,436	3,398,553	3,456,530	(17,727)	-1%
TIF Funds	30,502,844	28,535,656	65,293,518	12,103,045	24,242,857	15,459,082	14,092,572	13,243,625	15,919,000	(41,050,661)	-63%
Grants	5,932,951	3,127,597	9,401,867	1,463,966	4,867,011	4,023,011	3,971,005	3,935,000	3,939,000	(4,534,856)	-48%
COIT	647,997	396,224	1,514,079	99,812	1,879,000	1,859,000	1,809,000	1,809,000	1,809,000	364,921	24%
EDIT	770,913	756,931	2,921,040	552,860	2,952,000	2,952,000	2,427,000	2,427,000	2,427,000	30,960	1%
Debt	838,051	2,077,524	6,304,786	1,945,197	3,365,264	3,103,669	3,423,694	3,638,069	3,639,544	(2,939,522)	-47%
Bond Capital	-	11,354,202	18,230,865	851,610	-	-	-	-	-	(18,230,865)	-100%
Other	361,138	5,963,628	3,554,116	1,933,255	3,693,269	3,069,613	3,062,669	3,063,281	3,062,681	139,153	4%
<b>Total Expenditures</b>	<b>41,437,514</b>	<b>54,497,208</b>	<b>110,297,367</b>	<b>20,374,604</b>	<b>44,058,770</b>	<b>33,751,503</b>	<b>32,131,376</b>	<b>31,514,528</b>	<b>34,252,755</b>	<b>(66,238,597)</b>	<b>-60%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	1,322,098	1,189,893	1,500,262	733,660	1,706,330	1,740,417	1,775,185	1,810,649	1,846,822	206,068	14%
Fringe Benefits	580,507	507,727	675,443	323,892	609,283	832,329	848,709	865,419	882,461	(66,160)	-10%
<b>Total Personnel</b>	<b>1,902,605</b>	<b>1,697,620</b>	<b>2,175,705</b>	<b>1,057,552</b>	<b>2,315,613</b>	<b>2,572,746</b>	<b>2,623,894</b>	<b>2,676,068</b>	<b>2,729,283</b>	<b>139,908</b>	<b>6%</b>
<b>Supplies</b>	<b>19,334</b>	<b>20,290</b>	<b>27,795</b>	<b>13,719</b>	<b>23,748</b>	<b>23,486</b>	<b>23,486</b>	<b>23,486</b>	<b>23,486</b>	<b>(4,047)</b>	<b>-15%</b>
<b>Services &amp; Charges</b>											
Professional Services	2,052,088	3,007,486	8,002,387	1,168,084	1,720,723	961,016	967,306	963,998	969,343	(6,281,664)	-78%
Printing & Advertising	38,851	28,213	19,244	8,113	19,500	19,500	19,500	19,500	19,500	256	1%
Utilities	44,442	53,029	71,289	37,323	-	-	-	-	-	(71,289)	-100%
Education & Training	7,312	6,823	12,000	2,911	12,000	15,000	15,000	15,000	15,000	-	0%
Travel	8,828	13,548	18,438	8,209	16,700	17,200	17,200	17,200	17,200	(1,738)	-9%
Repairs & Maintenance	80,486	103,305	175,672	21,299	62,463	62,463	62,463	62,463	62,463	(113,209)	-64%
Other Interfund Allocations	283,167	419,172	390,538	195,534	464,363	439,351	448,511	449,454	454,216	73,825	19%
Debt Service											
Principal	8,344,745	16,158,000	10,264,500	3,551,569	7,218,419	7,204,585	7,649,834	7,665,725	8,007,497	(3,046,081)	-30%
Interest & Fees	3,219,754	5,635,290	4,505,408	2,211,059	4,430,118	4,162,726	3,883,418	3,561,443	3,218,302	(75,290)	-2%
Grants & Subsidies	3,750,748	2,910,423	10,490,552	1,822,239	7,469,500	7,400,000	7,400,000	7,400,000	7,400,000	(3,021,052)	-29%
Other Services & Charges	1,623,162	723,207	4,741,213	2,012,701	161,450	161,450	161,450	161,450	161,450	(4,579,763)	-97%
<b>Total Services &amp; Charges</b>	<b>19,453,583</b>	<b>29,058,495</b>	<b>38,691,241</b>	<b>11,039,041</b>	<b>21,575,236</b>	<b>20,443,291</b>	<b>20,624,682</b>	<b>20,316,233</b>	<b>20,324,971</b>	<b>(17,116,005)</b>	<b>-44%</b>
<b>Operating Expenditures</b>	<b>21,375,522</b>	<b>30,776,405</b>	<b>40,894,741</b>	<b>12,110,312</b>	<b>23,914,597</b>	<b>23,039,523</b>	<b>23,272,062</b>	<b>23,015,787</b>	<b>23,077,740</b>	<b>(16,980,144)</b>	<b>-42%</b>
<b>Capital</b>	<b>20,061,992</b>	<b>23,720,803</b>	<b>69,402,626</b>	<b>8,264,292</b>	<b>20,144,173</b>	<b>10,711,980</b>	<b>8,859,314</b>	<b>8,498,741</b>	<b>11,175,015</b>	<b>(49,258,453)</b>	<b>-71%</b>
<b>Total Expenditures</b>	<b>41,437,514</b>	<b>54,497,208</b>	<b>110,297,367</b>	<b>20,374,604</b>	<b>44,058,770</b>	<b>33,751,503</b>	<b>32,131,376</b>	<b>31,514,528</b>	<b>34,252,755</b>	<b>(66,238,597)</b>	<b>-60%</b>

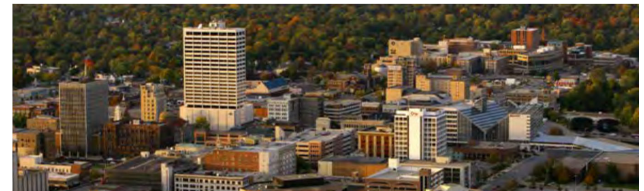
**Department Purpose:**

The Department of Community Investment is tasked with spurring investment to create a stronger South Bend. It does this by attracting and retaining growing businesses, planning for vibrant neighborhoods, and connecting residents to economic opportunities. To better assist the citizens and businesses of South Bend, the department is organized into four teams that work collaboratively: Neighborhood Development, Business Development, Planning & Community Resources, Engagement and Economic Empowerment



**Explanation of Revenue Sources:**

The Department of Community Investment uses a variety of different funding mechanisms. Its primary operations are funded primarily through the economic development portion of the Local Income Tax (LIT), as well as (to a lesser extent) federal grants and staff contracts. This department also works with the Redevelopment Commission to use resources gained from Tax Increment Financing (TIF) on economic development projects.



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

This department had 4 new positions created for 2019: Engagement Specialist; Zoning Manager; Zoning Specialist; and an Administrative Assistant.






## Department of Community Investment

### Accomplishments, Goals, Metrics

#### 2018 Accomplishments & Outcomes

- Lincolnway West & Charles Martin Drive Streetscape; City Cemetery Area Improvements; Colfax/Michigan Streetscape (Cross Streets Project)
- Charles Black Recreation Center; Riverfront Parks & Trails Implementation: Design for Leeper, Seitz, & Howard Parks Design
- South Shore Alternatives Study and Bike Share expansion
- Portage & Elwood Neighborhood Center Vision; Neighborhood Plans
- Zoning reform and quick fixes
- Lafayette Building stabilization
- Grants: Cities of Service Love Your Block; US Conference of Mayors Building Inclusion; Small scale manufacturing technical assistance
- Completion of major development projects and announced Franklin Street Technology Park, Technology Resource Center, Main & Jefferson
- CDBG scoring criteria developed was part of Repurpose for Results engagement
- Purdue MEP workforce development and home repair pilots

#### 2019 Department Goals & Metrics

	<u>Actual 2017</u>	<u>Est. 2018</u>	<u>Target 2019</u>
<b>Strong, Inclusive Economy</b>			
 <b>Goal:</b> Increase financing for small businesses			
<b>Goal:</b> Build on regional leadership in workforce development			
<b>Metric:</b> Announced jobs from approved projects	347	278	300
<b>Goal:</b> Market our Innovation District and Opportunity Zone for investment			
<b>Metric:</b> Commercial private investment of approved projects	\$131M	\$112M	\$100M
<b>Goal:</b> Hone population growth strategy			
<b>Vibrant, Welcoming Neighborhoods</b>			
 <b>Goal:</b> Advance neighborhood and housing development program: address financing barriers and move more vacant lots to valuable uses			
<b>Metric:</b> Owner-occupied houses rehabbed	29	74	60
<b>Metric:</b> Homebuyers assisted	13	16	20
<b>Metric:</b> Rental Assistance to special populations	16	32	34
<b>Metric:</b> Housing counseling	227	218	250
<b>Goal:</b> Update redevelopment area plans, complete zoning reform and enable missing middle housing			
<b>Metric:</b> Residential Units (*includes pending units)	104	528*	350
<b>Goal:</b> Continue implementation of WSMS, SE Master, and City Cemetery plans			
<b>Empower All Residents with Education, Mobility &amp; Technology</b>			
 <b>Goal:</b> Continue to pilot economic empowerment programs			
<b>Goal:</b> Increase connectivity of neighborhoods to and around downtown			
<b>Goal:</b> Improve resident engagement on City services and direct neighborhood association support			

#### 2019 Significant Changes/Challenges/Opportunities

- Implement processes associated with new organizational structure, move toward one-stop shop for development/land use, as well as centralized City
- Realize housing potential and promote greater density within the urban core and surrounding neighborhoods
- Prepare for next phase of property tax caps in 2020
- Macroeconomic impacts
- Construction costs
- Mismatched workforce skills with market demand
- Challenges with homelessness
- Neighborhood Stat: expanding City's performance management program to cross-department focus on neighborhood outcomes

# Police Department

*Includes various expenditures from Funds 101-0801, 216, 218, 220, 249-0805, 404-0801, 406-0801, 408-0802, 278, 294, 295, 299, 702, 705, and 705-0801*

	2018				2019	Forecast				Budget	
	2016	2017	Amended	06/30/18	Adopted					Variance	%
	Actual	Actual	Budget	Actual	Budget	2020	2021	2022	2023	2018-2019	Change
<b>Expenditures by Activity</b>											
Police Dept - General Fund	24,901,730	28,166,148	29,895,742	14,817,363	31,254,514	28,642,214	31,123,559	31,543,857	32,144,688	1,358,772	5%
Police - Public Safety LOIT	3,546,338	4,169,424	4,268,691	2,314,700	4,454,976	4,503,783	4,601,146	4,700,989	4,803,385	186,285	4%
PSAP	1,479,012	2,054,124	2,545,506	998,035	2,857,018	2,857,018	2,857,018	2,857,018	2,857,018	311,512	12%
COIT	1,809,540	2,123,694	2,884,012	1,191,000	1,643,740	2,906,405	2,733,971	1,860,599	1,516,589	(1,240,272)	-43%
CCD	526,737	438,241	575,402	233,838	532,121	532,121	340,003	313,044	205,318	(43,281)	-8%
Police Pension	6,377,793	6,132,823	6,583,452	3,149,943	6,355,902	6,355,902	6,355,902	6,355,902	6,355,902	(227,550)	-3%
Police Grants	237,926	205,020	134,520	63,870	92,000	92,000	92,000	92,000	92,000	(42,520)	-32%
Vehicle/Equip Leasing	-	-	2,885,850	1,098,714	500,000	500,000	500,000	500,000	500,000	(2,385,850)	-83%
Other Police Funds	466,074	735,352	770,144	147,216	569,020	549,020	519,020	509,020	509,020	(201,124)	-26%
<b>Total Expenditures</b>	<b>39,345,151</b>	<b>44,024,825</b>	<b>50,543,319</b>	<b>24,014,678</b>	<b>48,259,291</b>	<b>46,938,463</b>	<b>49,122,619</b>	<b>48,732,429</b>	<b>48,983,920</b>	<b>(2,284,028)</b>	<b>-5%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	24,702,447	25,657,875	27,450,806	13,596,317	27,407,375	27,815,283	28,135,701	28,539,993	28,952,374	(43,431)	0%
Fringe Benefits	7,574,362	7,323,580	7,534,786	3,752,474	6,844,047	5,362,392	7,520,499	7,728,758	7,943,978	(690,739)	-9%
<b>Total Personnel</b>	<b>32,276,809</b>	<b>32,981,455</b>	<b>34,985,592</b>	<b>17,348,790</b>	<b>34,251,422</b>	<b>33,177,675</b>	<b>35,656,200</b>	<b>36,268,751</b>	<b>36,896,352</b>	<b>(734,170)</b>	<b>-2%</b>
<b>Supplies</b>	<b>1,039,299</b>	<b>1,419,984</b>	<b>1,906,733</b>	<b>933,538</b>	<b>1,352,098</b>	<b>1,308,098</b>	<b>1,298,098</b>	<b>1,298,098</b>	<b>1,298,098</b>	<b>(554,635)</b>	<b>-29%</b>
<b>Services &amp; Charges</b>											
Professional Services	1,765,750	2,690,425	3,102,706	1,356,482	3,477,518	3,477,518	3,477,518	3,477,518	3,477,518	374,812	12%
Utilities	190,909	173,697	195,250	88,839	214,750	214,750	214,750	214,750	214,750	19,500	10%
Education & Training	139,855	82,323	126,500	43,313	120,000	120,000	110,000	110,000	110,000	(6,500)	-5%
Travel	56,995	35,418	86,700	20,503	62,200	52,200	42,200	42,200	42,200	(24,500)	-28%
Repairs & Maintenance	1,529,843	1,302,362	1,143,547	541,569	1,066,239	1,066,239	1,066,239	1,066,239	1,066,239	(77,308)	-7%
Other Interfund Allocations	770,892	3,238,764	3,060,248	1,520,118	4,333,272	4,270,457	4,358,140	4,396,150	4,459,276	1,273,024	42%
Debt Service											
Principal	1,174,615	1,355,980	2,359,098	775,630	2,203,310	2,088,917	1,752,396	732,021	297,031	(155,788)	-7%
Interest & Fees	54,593	68,570	97,916	41,185	91,904	73,531	45,500	22,624	5,878	(6,012)	-6%
Grants & Subsidies	3,525	4,606	21,000	14,760	40,000	40,000	40,000	40,000	40,000	19,000	90%
Other Services & Charges	311,278	509,412	510,151	231,237	501,578	504,078	516,578	519,078	531,578	(8,573)	-2%
<b>Total Services &amp; Charges</b>	<b>5,998,255</b>	<b>9,461,556</b>	<b>10,703,116</b>	<b>4,633,636</b>	<b>12,110,771</b>	<b>11,907,690</b>	<b>11,623,321</b>	<b>10,620,580</b>	<b>10,244,470</b>	<b>1,407,655</b>	<b>13%</b>
<b>Operating Expenditures</b>	<b>39,314,363</b>	<b>43,862,996</b>	<b>47,595,441</b>	<b>22,915,964</b>	<b>47,714,291</b>	<b>46,393,463</b>	<b>48,577,619</b>	<b>48,187,429</b>	<b>48,438,920</b>	<b>118,850</b>	<b>0%</b>
<b>Capital</b>	<b>30,787</b>	<b>161,829</b>	<b>2,947,878</b>	<b>1,098,714</b>	<b>545,000</b>	<b>545,000</b>	<b>545,000</b>	<b>545,000</b>	<b>545,000</b>	<b>(2,402,878)</b>	<b>-82%</b>
<b>Total Expenditures</b>	<b>39,345,151</b>	<b>44,024,825</b>	<b>50,543,319</b>	<b>24,014,678</b>	<b>48,259,291</b>	<b>46,938,463</b>	<b>49,122,619</b>	<b>48,732,429</b>	<b>48,983,920</b>	<b>(2,284,028)</b>	<b>-5%</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:**

The majority of the operations of the Police department (including the salaries of 195 sworn officers and 48 additional civilian staff members, as well as all non-labor operating expenditures) are financed out of the General Fund, funded primarily through property taxes. There are also 45 additional sworn officer salaries that are funded from the Public Safety component of the Local Income Tax (LIT).

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

Staffing expenses changes include the request for two additional positions: Manager/Director of Purchasing & Logistics and Police Crime Intelligence Analyst (Social Media). There was a reduction on 5 budgeted officers to reflect the correct staffing levels. Overtime hourly rate increase by 25% due to the new rate calculation rules. Services increased mostly due to the interfund allocations for liability insurance and IT increasing. The IT allocation increased due to additional software being used by the Police Department and all software are included in the IT allocation. The liability insurance allocation increased due to liability insurance had been offset in prior years and the full amount of the liability insurance is now reflected in the current budget. Professional Services increased due to additional cell data needs for the body-worn cameras. Debt Service decreased due to fewer leases being funded through the General Fund. Several police car leases funded by the General Fund will be fully paid off in 2021.





# Police Department

## Accomplishments, Goals, Metrics

### 2018 Accomplishments & Outcomes

- 3,686 walking patrols in 2016, over 7,000 in 2017, meet/exceed in 2018+.
- Full integration with City I/T (website/CAD/Report Management System(RMS)/tablets/PD Transparency Hub (southbendpolice.com)
- Re-organization/Restructure
- Recruiting/Hiring process (300% increase in applicants)
- Community Outreach (other than walking patrols): neighborhood meetings, Slurpee give-a-way/Popsicle-patrols/"Elficers"/National Night Out(NNO)/Mayor's Night Out(MNO)/Police Athletic League(PAL)/Roving Roll Call (RRC)-Cook-outs. "Not in our community". Back to school cookouts.
- Lexipol completion
- National Incident Based Reporting System (NIBRS).
- Vehicle replacement/New-building (interior/exterior) cameras
- In-house HR/Legal
- Civilian Media Liaison. Civilian Crime Analyst
- Strategic Focus Unit (SFU) and Intel Unit (SIU)
- Celebrite= Digital analysis of mobile devices
- Armadillo deployments 2018 YTD = 31 2017 = 51

### 2019 Department Goals & Metrics (Metrics being developed)

	<u>Actual 2017</u>	<u>Est. 2018</u>	<u>Target 2019</u>
 <b>Safe Community For Everyone</b> <b>Goal:</b> Cameras monitoring city streets/viaducts and parks <b>Goal:</b> Violent Crime (shooting/agg-asslt.) reduction(s) <b>Goal:</b> Body Worn Cameras (BWC) (truly integrated units) <b>Goal:</b> TruNark, BWC's, Tasers, Benchmark, Automated Fingerprinting Identification System(AFIS) <b>Goal:</b> Implement Special Events Policy			
 <b>Well-Governed &amp; Administered City</b> <b>Goal:</b> Performance Reviews (evals) and Career Path Development(CPD) (promotions and transfers) <b>Goal:</b> Reevaluate Staffing needs, including staffing of satellite units and part-time officers <b>Goal:</b> Implementation of Kronos/Timekeeper to track officer paid time.			

### 2019 Significant Changes/Challenges/Opportunities

- Additional ND football home games/night games/concerts/times
- Challenge in recruiting officers - working on data analytics project to address
- 800 MHz Radios
- Continue to work on payroll software

## Fire Department

*Includes various expenditures from Funds 101-0901, 87, 288, 289, 291, 249-0905, and 701*

	2018				2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
	2016	2017	Amended	06/30/18		2020	2021	2022	2023		
	Actual	Actual	Budget	Actual							
<b>Expenditures by Activity</b>											
Fire Dept - General Fund	18,567,503	20,579,934	21,743,343	10,728,139	21,038,095	22,822,194	23,263,708	23,693,499	24,145,122	(705,248)	-3%
Fire - Public Safety LOIT	2,953,296	3,259,676	3,354,279	1,662,661	4,111,579	3,534,440	3,619,606	3,700,745	3,784,019	757,300	23%
EMS Operating	6,036,567	5,487,336	6,431,746	2,820,094	6,405,946	6,911,950	6,980,908	7,103,313	7,228,913	(25,800)	0%
Fire/EMS Capital	1,433,210	2,570,479	2,892,724	898,923	2,261,682	2,811,208	1,723,783	2,460,070	1,290,814	(631,042)	-22%
Fire Pension	5,180,140	4,629,305	5,112,457	2,407,951	5,112,457	4,948,542	5,115,542	5,030,542	5,018,542	-	0%
Vehicle/Equip Leasing	-	-	1,550,534	279,920	-	-	-	1,000,000	-	(1,550,534)	-100%
Fire Station #9 Bond Capital	-	-	5,045,000	138,575	-	-	-	-	-	(5,045,000)	-100%
COIT	210,747	228,845	277,855	91,882	-	-	-	-	-	(277,855)	-100%
Other	74,308	101,255	111,800	14,513	112,800	112,300	112,300	113,300	113,300	1,000	1%
<b>Total Expenditures</b>	<b>34,455,772</b>	<b>36,856,829</b>	<b>46,519,738</b>	<b>19,042,658</b>	<b>39,042,559</b>	<b>41,140,634</b>	<b>40,815,847</b>	<b>43,101,469</b>	<b>41,580,710</b>	<b>(7,477,179)</b>	<b>-16%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	22,873,650	22,777,071	24,240,763	11,719,428	24,794,051	24,930,757	25,401,708	25,676,729	26,031,949	553,288	2%
Fringe Benefits	6,915,323	7,035,812	7,469,318	3,676,251	6,698,970	8,407,167	8,653,457	8,903,309	9,161,837	(770,348)	-10%
<b>Total Personnel</b>	<b>29,788,972</b>	<b>29,812,883</b>	<b>31,710,081</b>	<b>15,395,680</b>	<b>31,493,021</b>	<b>33,337,924</b>	<b>34,055,165</b>	<b>34,580,038</b>	<b>35,193,786</b>	<b>(217,060)</b>	<b>-1%</b>
<b>Supplies</b>	<b>746,509</b>	<b>738,778</b>	<b>1,164,819</b>	<b>573,350</b>	<b>1,049,362</b>	<b>895,090</b>	<b>895,090</b>	<b>895,090</b>	<b>895,090</b>	<b>(115,457)</b>	<b>-10%</b>
<b>Services &amp; Charges</b>											
Professional Services	288,708	579,792	698,779	235,303	303,610	303,610	303,610	303,610	303,610	(395,169)	-57%
Printing & Advertising	287	1,992	1,500	62	4,000	4,000	4,000	4,000	4,000	2,500	167%
Utilities	202,088	239,384	259,500	156,389	268,000	268,000	268,000	268,000	268,000	8,500	3%
Education & Training	97,944	171,489	143,640	52,100	106,000	106,000	106,000	106,000	106,000	(37,640)	-26%
Travel	41,569	24,625	54,450	27,973	35,350	35,850	35,850	36,850	36,850	(19,100)	-35%
Repairs & Maintenance	959,426	1,195,864	1,411,652	672,731	1,094,600	973,600	973,600	973,600	973,600	(317,052)	-22%
Other Interfund Allocations	395,028	1,619,280	1,719,428	859,710	2,240,934	2,219,352	2,264,749	2,288,211	2,322,960	521,506	30%
Debt Service											
Principal	373,896	402,125	322,839	68,858	606,250	642,344	541,734	533,805	380,507	283,411	88%
Interest & Fees	199,288	189,654	245,157	142,094	195,432	178,864	162,049	146,265	130,307	(49,725)	-20%
Other Services & Charges	478,821	637,203	217,130	37,229	186,000	186,000	186,000	186,000	186,000	(31,130)	-14%
<b>Total Services &amp; Charges</b>	<b>3,037,055</b>	<b>5,061,409</b>	<b>5,074,075</b>	<b>2,252,449</b>	<b>5,040,176</b>	<b>4,917,620</b>	<b>4,845,592</b>	<b>4,846,341</b>	<b>4,711,834</b>	<b>(33,899)</b>	<b>-1%</b>
<b>Operating Expenditures</b>	<b>33,572,536</b>	<b>35,613,069</b>	<b>37,948,975</b>	<b>18,221,479</b>	<b>37,582,559</b>	<b>39,150,634</b>	<b>39,795,847</b>	<b>40,321,469</b>	<b>40,800,710</b>	<b>(366,416)</b>	<b>-1%</b>
<b>Capital</b>	<b>883,236</b>	<b>1,243,760</b>	<b>8,570,763</b>	<b>821,179</b>	<b>1,460,000</b>	<b>1,990,000</b>	<b>1,020,000</b>	<b>2,780,000</b>	<b>780,000</b>	<b>(7,110,763)</b>	<b>-83%</b>
<b>Total Expenditures</b>	<b>34,455,772</b>	<b>36,856,829</b>	<b>46,519,738</b>	<b>19,042,658</b>	<b>39,042,559</b>	<b>41,140,634</b>	<b>40,815,847</b>	<b>43,101,469</b>	<b>41,580,710</b>	<b>(7,477,179)</b>	<b>-16%</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:**

The majority of the operations of the Fire Department (including the salaries of 3 civilian staff members and 166 firefighters, as well as all non-labor operating expenditures) are financed out of the General Fund, funded primarily through property taxes. There are also 45 additional firefighter salaries that are funded from the Public Safety component of the Local Income Tax (LIT).

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

2019 is the second year of a 5-year Collective Bargaining Agreement - the negotiated 2% increase in wages from 2018 to 2019 is reflected. The South Bend Fire Department conducts Recruit Academies when its staffing becomes insufficient, generally after the 6th opening. In 2018, the department began a pilot program to use a Community Paramedic position 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. Early signs of success have encouraged us to create capacity to expand this program in 2019.





# Fire Department

## Accomplishments, Goals, Metrics

### 2018 Accomplishments & Outcomes

- Completed construction of new Station 4
- Began construction of new Station 9
- Graduated 2 Regional Recruit Academies from Fire Training Center
- Total of 17 SBFD recruits: 5 minority, 4 female and 4 veterans
- Completed Fireground Survival Program for entire department
- Smoke alarm installation program - has led to over 1,500 smoke alarms installed since April in targeted neighborhoods
- Creation of SBFD Community Paramedicine Program. Began seeing patients in July
- Purchase of new aerial ladder truck set for delivery later this year
- Continuation of dual credit high school program. 15 new students enrolled for the new fall class.
- Received funding from the Assistance to Firefighters Grant Program (AFG) in the form of the Staffing for Adequate Fire & Emergency Response (SAFER) Grant to help offset personnel costs

### 2019 Department Goals & Metrics (Metrics under development for 2019)

	<u>Actual 2017</u>	<u>Est. 2018</u>	<u>Target 2019</u>
<p><b>Safe Community For Everyone</b></p>			
 <b>Goal:</b> Complete Construction of Fire Station 9			
<b>Goal:</b> Continue positive trends of Recruitment Committee			
<b>Goal:</b> Community Risk Reduction activities-smoke alarm program			
<b>Goal:</b> Community Risk Reduction activities-trauma prevention program			
<b>Goal:</b> Community Risk Reduction activities-Community Paramedicine opportunities			
<p><b>Well-Governed &amp; Administered City</b></p>			
 <b>Goal:</b> Firefighter Cancer Prevention & Peer Support			
<b>Goal:</b> Prepare for 2020 budget challenges, particularly around declining Medicaid reimbursement supplemental payments			

### 2019 Significant Changes/Challenges/Opportunities

- Budget challenges, particularly around declining Medicaid reimbursement
- Long term capital funding
- Replacing firefighters who retire or have enrolled in the Deferred Retirement Option Program (DROP)



## Venues, Parks & Arts

*Includes various expenditures from Funds 101-0404, 101-0405, 201, 273, 274, 312, 401, 404-1100, 404-1101, 406-1101, 407-1101, 408-1100, 408-1101, 408-1104, 416, 450, 452, 471, 601, 670, 671, 672 and 757*

	2018				2019	Forecast				Budget	
	2016	2017	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
	Actual	Actual	Budget	Actual	Budget						
<b>Expenditures by Activity</b>											
Parks & Recreation	12,047,089	16,229,038	19,872,931	7,566,135	21,404,631	17,012,238	16,945,959	17,232,874	17,406,941	1,531,700	8%
Morris & Palais	1,458,227	1,939,544	2,159,319	741,724	2,089,044	2,296,349	2,195,632	2,199,168	2,255,019	(70,275)	-3%
Century Center	4,516,991	4,267,203	4,794,677	2,142,349	4,846,485	1,873,292	1,897,886	1,919,240	1,942,870	51,808	1%
Parking Garages	670,990	1,020,074	1,252,344	551,812	1,871,794	1,344,006	1,461,931	1,391,931	1,572,981	619,450	49%
Park Bonds	-	1,655,676	25,353,823	2,352,560	7,194,275	1,555,098	1,564,573	1,542,924	1,555,748	(18,159,548)	-72%
<b>Total Expenditures</b>	<b>18,693,297</b>	<b>25,111,534</b>	<b>53,433,094</b>	<b>13,354,579</b>	<b>37,406,229</b>	<b>24,080,983</b>	<b>24,065,981</b>	<b>24,286,137</b>	<b>24,733,559</b>	<b>(16,026,865)</b>	<b>-30%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	7,966,735	8,047,480	8,005,161	3,863,935	8,406,172	7,601,095	7,717,765	7,853,828	7,974,929	401,011	5%
Fringe Benefits	2,733,093	2,883,434	3,370,177	1,506,784	2,814,667	3,386,493	3,447,596	3,511,201	3,574,719	(555,510)	-16%
<b>Total Personnel</b>	<b>10,699,829</b>	<b>10,930,914</b>	<b>11,375,338</b>	<b>5,370,719</b>	<b>11,220,839</b>	<b>10,987,588</b>	<b>11,165,361</b>	<b>11,365,029</b>	<b>11,549,648</b>	<b>(154,499)</b>	<b>-1%</b>
<b>Supplies</b>	<b>1,830,311</b>	<b>1,782,607</b>	<b>3,070,763</b>	<b>1,038,894</b>	<b>2,684,025</b>	<b>1,590,531</b>	<b>1,624,841</b>	<b>1,658,199</b>	<b>1,691,850</b>	<b>(386,738)</b>	<b>-13%</b>
<b>Services &amp; Charges</b>											
Professional Services	1,979,352	3,720,335	4,029,668	1,459,906	2,370,125	1,603,123	1,620,889	1,621,334	1,621,774	(1,659,543)	-41%
Printing & Advertising	159,798	398,773	501,755	85,183	298,747	305,017	321,313	332,633	333,982	(203,008)	-40%
Utilities	1,010,795	1,200,283	1,518,180	585,041	1,250,244	1,307,427	1,382,938	1,463,772	1,559,694	(267,936)	-18%
Education & Training	19,611	13,259	44,357	6,661	42,400	42,500	42,602	42,706	42,812	(1,957)	-4%
Travel	76,290	54,812	57,589	21,986	44,050	44,109	44,476	44,848	45,230	(13,539)	-24%
Repairs & Maintenance	581,705	1,902,807	1,157,374	354,948	1,823,625	1,367,685	1,305,859	1,269,290	1,302,989	666,251	58%
Other Interfund Allocations	733,699	1,658,040	1,427,246	712,434	2,106,538	2,047,981	2,078,103	2,078,610	2,097,418	679,292	48%
Debt Service											
Principal	211,927	526,915	1,043,144	302,234	1,801,566	1,829,784	1,847,908	1,901,775	1,959,402	758,422	73%
Interest & Fees	219,271	532,649	789,760	371,928	911,142	856,846	802,584	748,165	695,216	121,382	15%
Grants & Subsidies	90,167	115,100	196,235	115,000	15,000	-	-	-	-	(181,235)	-92%
Insurance	89,337	37,560	89,720	44,791	54,611	-	-	-	-	(35,109)	-39%
Other Services & Charges	776,128	781,865	2,149,088	698,758	1,991,712	1,506,092	1,508,501	1,508,858	1,512,308	(157,376)	-7%
<b>Total Services &amp; Charges</b>	<b>5,948,081</b>	<b>10,942,397</b>	<b>13,004,116</b>	<b>4,758,871</b>	<b>12,709,760</b>	<b>10,910,564</b>	<b>10,955,173</b>	<b>11,011,991</b>	<b>11,170,825</b>	<b>(294,356)</b>	<b>-2%</b>
<b>Operating Expenditures</b>	<b>18,478,221</b>	<b>23,655,918</b>	<b>27,450,217</b>	<b>11,168,484</b>	<b>26,614,624</b>	<b>23,488,683</b>	<b>23,745,375</b>	<b>24,035,219</b>	<b>24,412,323</b>	<b>(835,593)</b>	<b>-3%</b>
<b>Capital</b>	<b>215,076</b>	<b>1,455,616</b>	<b>25,982,877</b>	<b>2,186,095</b>	<b>10,791,605</b>	<b>592,300</b>	<b>320,606</b>	<b>250,918</b>	<b>321,236</b>	<b>(15,191,272)</b>	<b>-58%</b>
<b>Total Expenditures</b>	<b>18,693,297</b>	<b>25,111,534</b>	<b>53,433,094</b>	<b>13,354,579</b>	<b>37,406,229</b>	<b>24,080,983</b>	<b>24,065,981</b>	<b>24,286,137</b>	<b>24,733,559</b>	<b>(16,026,865)</b>	<b>-30%</b>

**Department Purpose:**

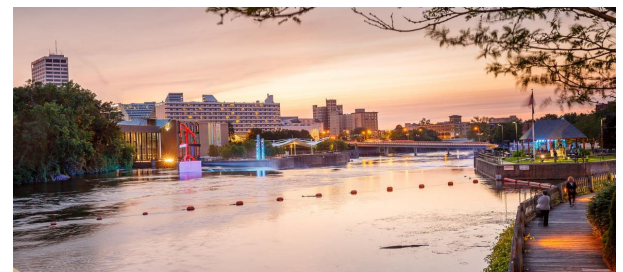
The Department of Venues, Parks, & Arts inspires a more liveable South Bend for all, connecting us to emotionally engaging experiences and to one another. The department's primary focus areas include arts and culture, recreation, and public placemaking. The places it cares for and the services and programs it offers have a significant impact on social equity, neighborhood and economic impact, health & wellness, and ecological stewardship. This department includes the administration & maintenance of South Bend's parks, golf courses, and community centers. It also includes the operations of the Morris Performing Arts Center, the Palais Royale Ballroom, and the Century Center Convention Center.

**Explanation of Revenue Sources:**

Although this department does take in a significant amount of revenue from charges for services rendered (such as golf course greens fees or charges for events held at the Palais Royale), most of the operations of the department of Venues, Parks and Arts is subsidized by property taxes and other non-reciprocal revenue.

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

Refer to individual fund budgets in the "Fund Information" section for more information.



## Venues, Parks & Arts

### Accomplishments, Goals, Metrics

#### 2018 Accomplishments & Outcomes

- Forged new partnerships and engaged community members through Best Week Ever
- Introduced Spark the Firefly (VPA mascot)
- \$1.5M grant received for My South Bend Parks & Trails
- \$4M Charles Black Center renovations will be completed and full programming restored by Fall 2018
- Completed the Rum Village Dog Park
- Created new "gravel beds" in the Karl Steven's Nursery, allowing us to plant and grow 200 additional trees to be placed in parks
- Built the Martin Luther King Center Computer Lab through a partnership between the City, St Joseph County Public Library, and Metronet
- Started ADA improvements on 11 restroom facilities to bring them into compliance and provide a higher level of service for residents
- Facilities & Grounds Division staff facilitated, managed, and executed over 125 projects
- Recreated and implemented the Facilities & Grounds Division Standard Operational Procedures
- 20% increase in the number of events at Morris Performing Arts Center
- AECOM Economic Impact Report completed, citing \$5.7 million of economic impact by the Morris Performing Arts Center and \$2.55 million by the
- Started extensive work in front of the Morris PAC to enable residents and visitors to safely enjoy the Morris Performing Arts Center and Jon Hunt Plaza
- Installed new awning on the façade of the Palais Royale
- Continued the rebranding of the Palais Royale

#### 2019 Department Goals & Metrics

	Actual 2017	Est. 2018	Target 2019
<b>Strong, Inclusive Economy</b>			
<b>Goal:</b> Increase convention business potential with improvements to Century Center, to enhance overall economic impact for South Bend			
<b>Metric:</b> Total amount of Hotel / Motel Room Nights	N/A	N/A	10,000
<b>Goal:</b> Increase Economic Impact of shows at the Morris Performing Arts Center / Events at the Palais Royale			
<b>Metric:</b> Total Economic Impact (Morris)	\$5.7M	\$6.0M	\$7.0M
<b>Metric:</b> Total Economic Impact (Palais Royale)	\$2.55M	\$2.6M	\$3.0M
<b>Thriving, Public Spaces &amp; Culture</b>			
<b>Goal:</b> Continue to grow Best Week Ever			
<b>Goal:</b> Implement programming for an innovative mobile recreation vehicle to bring vibrancy and activities to smaller neighborhood parks			
<b>Metric:</b> Annual event attendance (all events)	80,000	80,000	90,000
<b>Metric:</b> Annual recreation program attendance (all programs)	352,976	360,000	400,000
<b>Goal:</b> Implement new music program at Charles Black Center			
<b>Goal:</b> Host NAI (National Association of Interpreters) National Conference for first time			
<b>Goal:</b> Continue My South Bend Parks & Trails - a combination of park, trail, and riverfront upgrades that will fundamentally change the landscape of South Bend's shared green spaces. The projects were identified through various community and city planning initiatives.			
<b>Goal:</b> Complete ADA improvements for restroom facilities			
<b>Goal:</b> Implement new bike repair program at Charles Black Center			
<b>Goal:</b> Continue improving the service level of the Facilities & Grounds Division			
<b>Metric:</b> Fleet Repair Cost Reduction: Employee Accountability System	\$307,000	\$290,000	\$240,000
<b>Metric:</b> City Tree Canopy Coverage Increase	379	550	600
<b>Goal:</b> Continue to provide various ticketed (shows) and non-ticketed events at the Morris (ex: Fridays by the Fountain)			
<b>Metric:</b> Number of gross tickets issued annually at the Morris	110,957	125,000	137,500
<b>Metric:</b> Number of shows booked at the Morris	76	90	100
<b>Goal:</b> Find and book events that are multi-cultural at the Morris			
<b>Goal:</b> Increase downtown dining as a result of having shows at the Morris			
<b>Goal:</b> Continue to provide a clean, attractive space for a variety of events for residents and visitors to the Palais Royale			
<b>Metric:</b> Event Attendance	15,228	12,171	12,200
<b>Goal:</b> Increase cost recovery for VPA			
<b>Metric:</b> Cost Recovery %	23%	25%	25%

#### 2019 Significant Changes/Challenges/Opportunities

- Combined Recreation Nonreverting Fund 203 into Parks & Recreation Fund 201, consolidating all recreation activities into Fund 201
- Continue branding for My South Bend Parks & Trails
- Opportunity: Continued benefits of partnerships with student groups, businesses, and non for profits to enhance the quality of experiences in South Bend
- Opportunity: Continued reevaluating and redesign of City Ordinances to keep them relevant with maximum benefits for the residents and guests.
- Challenge: Lack of a work order system for Facilities & Grounds maintenance management
- Challenge: Scope of work increasing due to new properties coming under VPA Maintenance, examples: Coal Line Trail, Lincolnway East Trail
- Challenges: Aging Morris facility with most mechanical equipment coming to the end of 20 year useful life
- Opportunities: Develop deferred maintenance and capital improvement plan for Morris
- Opportunities: Review of operational optimization for Morris
- Opportunities: Development of plan for donor opportunities at Morris and beyond
- Challenges: Slow start to bookings at Palais - with much of the business being booked 9 to 16 months in advance, the advance bookings for 2019 are sluggish
- Challenges: Increase in competition - new venues in the market place causing a reduction in bookings at Palais
- Opportunities: Marketing - pay greater attention to marketing the Palais Royale, including targeted marketing efforts around corporate events
- Opportunities: Dynamic pricing model - allow Navarre more latitude to adjust the pricing model in order to close more business

## Code Enforcement

*Includes various expenditures from Funds 217-1207, 219, 221, 600-1201, 600-1207, 600-1208, 404-1201 and 750-1201*

	2018				2019	Forecast				Budget	% Change
	2016	2017	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	
	Actual	Actual	Budget	Actual	Budget					2018-2019	
<b>Expenditures by Activity</b>											
Code Enforcement	1,457,689	1,482,672	2,040,157	833,117	2,133,404	2,150,343	2,308,184	2,328,081	2,291,341	93,247	5%
Animal Care & Control	672,210	807,354	1,168,923	501,575	902,212	944,968	957,451	950,151	963,204	(266,711)	-23%
NEAT Crew	770,740	789,079	944,913	288,939	862,691	895,438	885,039	889,711	894,448	(82,222)	-9%
Rental Unit Inspection	-	-	112,600	5,134	175,718	189,900	192,456	193,668	187,984	63,118	56%
Landlord Registration Program	-	15	1,000	5	500	500	500	500	500	(500)	-50%
COIT & EDIT	619,671	149,348	1,011,701	174,163	500,000	500,000	500,000	500,000	500,000	(511,701)	-51%
<b>Total Expenditures</b>	<b>3,520,309</b>	<b>3,228,468</b>	<b>5,279,294</b>	<b>1,802,935</b>	<b>4,574,525</b>	<b>4,681,149</b>	<b>4,843,630</b>	<b>4,862,111</b>	<b>4,837,477</b>	<b>(704,769)</b>	<b>-13%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	1,125,235	1,236,138	1,401,243	626,509	1,534,375	1,515,303	1,542,937	1,571,105	1,599,817	133,132	10%
Fringe Benefits	561,454	612,045	672,606	302,897	594,193	853,787	870,177	886,892	903,933	(78,413)	-12%
<b>Total Personnel</b>	<b>1,686,690</b>	<b>1,848,183</b>	<b>2,073,849</b>	<b>929,407</b>	<b>2,128,568</b>	<b>2,369,090</b>	<b>2,413,114</b>	<b>2,457,997</b>	<b>2,503,750</b>	<b>54,719</b>	<b>3%</b>
<b>Supplies</b>	<b>71,068</b>	<b>102,211</b>	<b>183,780</b>	<b>66,653</b>	<b>142,260</b>	<b>144,360</b>	<b>144,160</b>	<b>143,560</b>	<b>143,560</b>	<b>(41,520)</b>	<b>-23%</b>
<b>Services &amp; Charges</b>											
Professional Services	103,134	83,869	272,622	72,292	113,180	113,180	113,180	113,180	113,180	(159,442)	-58%
Printing & Advertising	10,427	12,919	16,500	4,711	27,450	25,450	25,450	24,450	24,450	10,950	66%
Utilities	31,957	35,626	38,900	16,249	32,200	32,200	32,200	32,200	32,200	(6,700)	-17%
Education & Training	1,325	8,848	16,690	3,450	20,800	20,800	20,800	20,800	20,800	4,110	25%
Travel	-	506	6,653	-	3,100	3,100	3,100	3,100	3,100	(3,553)	-53%
Repairs & Maintenance	312,899	336,567	461,011	101,200	434,600	434,600	434,600	426,600	426,600	(26,411)	-6%
Other Interfund Allocations	286,630	406,080	517,905	258,948	645,744	617,787	629,000	626,973	631,282	127,839	25%
Debt Service											
Principal	15,279	23,717	79,176	27,292	99,255	122,988	107,903	102,471	60,333	20,079	25%
Interest & Fees	1,356	1,669	8,925	3,277	8,568	8,094	6,623	3,280	722	(357)	-4%
Other Services & Charges	929,258	368,272	1,316,161	246,831	793,800	709,500	693,500	682,500	682,500	(522,361)	-40%
<b>Total Services &amp; Charges</b>	<b>1,692,267</b>	<b>1,278,072</b>	<b>2,734,543</b>	<b>734,248</b>	<b>2,178,697</b>	<b>2,087,699</b>	<b>2,066,356</b>	<b>2,035,554</b>	<b>1,995,167</b>	<b>(555,846)</b>	<b>-20%</b>
<b>Operating Expenditures</b>	<b>3,450,025</b>	<b>3,228,466</b>	<b>4,992,172</b>	<b>1,730,308</b>	<b>4,449,525</b>	<b>4,601,149</b>	<b>4,623,630</b>	<b>4,637,111</b>	<b>4,642,477</b>	<b>(542,647)</b>	<b>-11%</b>
<b>Capital</b>	<b>70,285</b>	<b>2</b>	<b>287,122</b>	<b>72,627</b>	<b>125,000</b>	<b>80,000</b>	<b>220,000</b>	<b>225,000</b>	<b>195,000</b>	<b>(162,122)</b>	<b>-56%</b>
<b>Total Expenditures</b>	<b>3,520,309</b>	<b>3,228,468</b>	<b>5,279,294</b>	<b>1,802,935</b>	<b>4,574,525</b>	<b>4,681,149</b>	<b>4,843,630</b>	<b>4,862,111</b>	<b>4,837,477</b>	<b>(704,769)</b>	<b>-13%</b>

**Department Purpose:**

The Department of Code Enforcement is responsible for upholding city codes regarding environmental, housing, and zoning ordinances. By identifying ordinance violations and responding to citizen complaints within city limits, this department serves the public by protecting the health, safety, and environmental stability of South Bend's business and residential communities. Code Enforcement has several divisions: Neighborhood Code Enforcement, Animal Care & Control, and Rental Inspection Unit.

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 **Animal Care & Control** division runs the animal shelter and enforces animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations.

The **Rental Unit Inspection** division, established in 2018, will conduct property inspections and issues licenses for all rental properties in the City.



**SOUTH BEND  
ANIMAL CARE  
AND CONTROL**

**Explanation of Revenue Sources:**

While some revenues are derived from fees for processing abandoned vehicles and animal control activities, the vast majority comes from the economic development component of the Local Income Tax (LIT). The \$2.1 million transfer helps fund Code Enforcement and Animal Control activities which, unlike the Building Dept, are not enterprises by nature. Other Income is mostly collections for ordinance violations.

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

Changes for 2019 budget are as follow: Personnel increase of \$72,481 is reflected by a 2% increase for wages, plus the promotion of a part time position into full time (Financial Specialist III), and a change in accounting procedure for charging Director and Deputy Director salaries to the Animal Control Division. Supplies have been aligned with 2018 expenses and reduced by \$6,784. Contractual Services have increased \$151,880 (23%) primarily due to an increase of \$148,105 for Allocations and General Liability Insurance.







## Code Enforcement

### Accomplishments, Goals, Metrics

#### 2018 Accomplishments & Outcomes

- Successful partnerships with Notre Dame, neighborhood organizations and local unions.
- Files being stored electronically allows inspectors to access information from the field, which makes them more productive.
- Continue to improve operations of Accela.
- Completed several knowledge based articles and transitioned to 311.
- Creation of two specialty enforcement teams: housing and environmental. This will increase productivity, a win for residents and for our team. Over 25 filing cabinets have been removed which frees up space for our staff to be more productive and comfortable.
- Animal Control staff has received more training to in order to provide better care for our animals and effectively respond to animal complaints
- Pet Adoption numbers have already increased by approximately 63% compared to this time last year
- Pet licensing has increased 74% over last year
- Enforcement via Animal Welfare Alerts (AWAs) and citations have increased considerably due to extra presence in the community
- Transitioned housing files to from NaviLine to Accela, and all new housing files opened in Accela.
- Kept bridges open during the winter months by clearing snow off the sidewalks so pedestrians could safely pass.
- Worked with local businesses, Engineering, and First Responders to fence off a dangerous, makeshift trail under the Ironwood Bridge.
- Assisted with Rebuilding Together by demolishing a small garage for a Code Enforcement customer.

#### 2019 Department Goals & Metrics

	<u>Actual 2017</u>	<u>Est. 2018</u>	<u>Target 2019</u>
<b>Safe Community For Everyone</b>			
 <b>Goal:</b> Continue to reduce animal euthanasia rates and increase adoption/rescue rates.			
<b>Metric:</b> Adoptions per year	368	400	450
<b>Goal:</b> Increased licensing will allow Animal Care & Control to ensure that pets are vaccinated against rabies, ensuring a safer community			
<b>Metric:</b> # of bite cases serviced by Animal Care & Control	232	175	100
<b>Metric:</b> # of animals taken in per year (intake rate)	2,584	2,200	2,200
<b>Goal:</b> Trim/cut back alleys, and keep streets clear of debris.			
<b>Well-Governed &amp; Administered City</b>			
 <b>Goal:</b> Continue to promote services and resources.			
<b>Metric:</b> Percentage of environmental issues cleaned by owner	58%	62%	65%
<b>Goal:</b> Continue training and education for staff and inspectors to advance their skills and continue their professional development.			
<b>Goal:</b> Increase outreach programs and building relationships with partners in our community.			
<b>Metric:</b> Outreach and networking opportunities (#per month)	2	10	12
<b>Goal:</b> Work with the NEAT Crew to become more efficient in scheduling abatements.			
<b>Metric:</b> Avg # of days from inspector's request for abatement till completed	14	14	14
<b>Vibrant, Welcoming Neighborhoods</b>			
 <b>Goal:</b> Compile resources and make them readily accessible for those who don't have the means to address code enforcement violations.			
<b>Goal:</b> H.O.M.E. Program will focus on the healthy occupancy of rentals, resulting in healthier/safer/cleaner options for tenants.			
<b>Goal:</b> Maintain/increase neighborhood cleanups			
<b>Metric:</b> Increase the number of volunteer driven neighborhood clean-ups	6	8	10
<b>Empower All Residents with Education, Mobility &amp; Technology</b>			
 <b>Goal:</b> Improve accessibility and ease of government with online licensing and adoption applications			

#### 2019 Significant Changes/Challenges/Opportunities

- Considering contracting out or using a part-time employee for towing, allowing Inspectors to focus on housing and environmental issues.
- Redefining office priorities and goals to meet obligations of new H.O.M.E. Program.
- Continue to work with the 311 Call Center so that residents receive outstanding service when reaching out about a code enforcement concern.
- Challenges include the higher cost of vetting animals for adoption.
- Staffing changes to include a full time adoption coordinator and extra part time kennel attendants. This will allow officers to be more efficient.
- New ordinance will allow for more enforcement opportunities and better welfare for our community's animals.
- Build a working relationship with Chris Anderson (DTSB Homeless liaison) when interacting with the homeless community.

## Human Rights

*Includes various expenditures from Funds: 101-1008, 258-1008, 258-1009, and 258-1040*

	2016 Actual	2017 Actual	2018		2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
			Amended Budget	06/30/18 Actual		2020	2021	2022	2023		
<b>Expenditures by Activity</b>											
Human Rights Department	349,157	404,887	447,133	201,062	385,706	411,118	418,239	424,551	431,454	(61,427)	-14%
EEOC Grant	70,891	9,952	51,100	13,402	114,044	122,758	124,429	126,131	127,870	62,944	123%
HUD Grant	112,215	119,757	120,913	59,048	120,944	129,658	131,329	133,031	134,770	31	0%
Other	2,583	5,606	321	-	-	-	-	-	-	(321)	-100%
<b>Total Expenditures</b>	<b>534,846</b>	<b>540,202</b>	<b>619,467</b>	<b>273,512</b>	<b>620,694</b>	<b>663,534</b>	<b>673,997</b>	<b>683,713</b>	<b>694,094</b>	<b>1,227</b>	<b>0%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	289,029	253,684	259,422	128,045	321,540	326,987	332,543	338,210	343,991	62,118	24%
Fringe Benefits	114,789	104,085	131,631	49,847	106,666	144,791	147,589	150,441	153,352	(24,965)	-19%
<b>Total Personnel</b>	<b>403,818</b>	<b>357,769</b>	<b>391,053</b>	<b>177,891</b>	<b>428,206</b>	<b>471,778</b>	<b>480,132</b>	<b>488,651</b>	<b>497,343</b>	<b>37,153</b>	<b>10%</b>
<b>Supplies</b>	<b>2,464</b>	<b>7,612</b>	<b>3,037</b>	<b>1,346</b>	<b>3,037</b>	<b>3,037</b>	<b>3,037</b>	<b>3,037</b>	<b>3,037</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>											
Professional Services	26,071	24,727	45,721	13,852	27,800	27,800	27,800	27,800	27,800	(17,921)	-39%
Printing & Advertising	18,181	12,889	19,500	9,999	22,000	22,000	22,000	22,000	22,000	2,500	13%
Education & Training	4,150	968	6,000	1,476	6,000	6,000	6,000	6,000	6,000	-	0%
Travel	6,761	5,259	11,846	606	15,300	15,300	15,300	15,300	15,300	3,454	29%
Repairs & Maintenance	9,817	8,879	10,775	5,759	9,200	9,200	9,200	9,200	9,200	(1,575)	-15%
Other Interfund Allocations	6,288	64,944	68,231	34,116	49,491	47,680	48,678	48,730	49,240	(18,740)	-27%
Other Services & Charges	57,296	57,155	63,304	28,467	59,660	60,739	61,850	62,995	64,174	(3,644)	-6%
<b>Total Services &amp; Charges</b>	<b>128,564</b>	<b>174,821</b>	<b>225,377</b>	<b>94,275</b>	<b>189,451</b>	<b>188,719</b>	<b>190,828</b>	<b>192,025</b>	<b>193,714</b>	<b>(35,926)</b>	<b>-16%</b>
<b>Operating Expenditures</b>	<b>534,846</b>	<b>540,202</b>	<b>619,467</b>	<b>273,512</b>	<b>620,694</b>	<b>663,534</b>	<b>673,997</b>	<b>683,713</b>	<b>694,094</b>	<b>1,227</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>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>534,846</b>	<b>540,202</b>	<b>619,467</b>	<b>273,512</b>	<b>620,694</b>	<b>663,534</b>	<b>673,997</b>	<b>683,713</b>	<b>694,094</b>	<b>1,227</b>	<b>0%</b>

**Department 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 department is funded by property tax revenue collected in the General Fund and occasionally receives grants. HUD and EEOC grants are received in the Human Rights Federal Grant Fund (258).

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

In 2018, the South Bend Human Rights Commission expanded from City of South Bend to St. Joseph County. The South Bend Human Rights Commission is one of only two in the state of Indiana eligible to investigate ICRC and EEOC cases. In 2017, the South Bend Human Rights Commission handled 3,925 cases within city limits. The continued partnership with St. Joseph County, to investigate discrimination complaints, has resulted in an increase in caseload.





# Human Rights

## Accomplishments, Goals, Metrics

### 2018 Accomplishments & Outcomes

- Human Rights Campaign Foundation recognition for **Municipal Equality Index Scorecard** rate of 78/100. An 11 point increase since 2014.  
**High Performing "Race-Informed" City**, 2018 Equip to Innovate--Living Cities and Governing Magazine
- **Theater and Race** Panel Discussion, South Bend Civic Theater. Advancing the importance of racially and culturally representative theater in communities.
- Expansion of **Human Rights Commission from City of South Bend to St. Joseph County**. One of only two in the state eligible to investigate ICRC and EEOC cases.
- Hosted the annual 45th Indiana Consortium Training Conference in South Bend. It was very successful.
- Hosted the annual Fair Housing Awareness training and awards luncheon. Awarded \$6,000 in scholarships.
- Provided outreach at MLK, Jr. breakfast, SBPD National Night Out, and training for the Community Investment Post-Acquisition.

### 2019 Department Goals & Metrics

	<u>Actual 2017</u>	<u>Est. 2018</u>	<u>Target 2019</u>
<b>Well-Governed &amp; Administered City</b>			
 <b>Goal:</b> The Commission will continue the policy that all cases filed with the Commission must be completed within 180 days or less with an exception for those cases that require legal intervention. Those cases must be completed within 360 days.			
<b>Metric:</b> Number of cases over 180 days	13	13	10
<b>Metric:</b> Number of open cases	47	61	65
<b>Goal:</b> Maintain Federal contracts with EEOC and HUD and local contracts with Community Investment.			
<b>Goal:</b> Continue to seek grants and other forms of revenue to supplement the general fund budget.			
<b>Strong, Inclusive Economy</b>			
 <b>Goal:</b> Continue to work with the City of Mishawaka and St. Joseph County to ensure that all of the residents of St. Joseph County are ensured equal opportunity.			
<b>Metric:</b> Number of inquiries handled within city limits	3,925	2,605	4,120
<b>Goal:</b> Continue to work in the community with the Diversity & Inclusion Director. Continue to inform residents that diversity strengthens and benefits our community through our community through inclusion of all types of people.			

### 2019 Significant Changes/Challenges/Opportunities

- Continued partnership with the County to investigate discrimination complaints, has resulted in an increase in caseload.
- Increase staff by one (1).
- Opportunity to train staff and Commissioners with present funding is a huge challenge.
- Opportunity for an upward mod in EEOC funds is a plus and will be occurring this year.

## Building Department

*Includes Fund 600-1306*

Expenditures by Type	2018		2019		Forecast				Budget Variance 2018-2019	%	
	2016	2017	Amended	06/30/18	Adopted	2020	2021	2022			2023
	Actual	Actual	Budget	Actual	Budget					Change	
<b>Personnel</b>											
Salaries & Wages	646,424	680,638	775,895	340,934	698,145	712,008	726,148	740,571	755,382	(77,750)	-10%
Fringe Benefits	291,763	323,634	368,661	158,152	260,682	368,113	375,330	382,692	390,290	(107,979)	-29%
<b>Total Personnel</b>	<b>938,188</b>	<b>1,004,271</b>	<b>1,144,556</b>	<b>499,086</b>	<b>958,827</b>	<b>1,080,121</b>	<b>1,101,478</b>	<b>1,123,263</b>	<b>1,145,672</b>	<b>(185,729)</b>	<b>-16%</b>
<b>Supplies</b>	<b>20,970</b>	<b>18,882</b>	<b>31,026</b>	<b>5,824</b>	<b>20,871</b>	<b>20,907</b>	<b>20,944</b>	<b>20,944</b>	<b>21,362</b>	<b>(10,155)</b>	<b>-33%</b>
<b>Services &amp; Charges</b>											
Professional Services	12,575	17,332	5,587	1,965	10,000	10,000	10,000	10,000	10,200	4,413	79%
Printing & Advertising	2,324	1,069	1,242	592	1,700	1,700	1,700	1,700	1,734	458	37%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	2,274	4,390	3,450	2,104	2,500	2,500	2,500	2,500	2,550	(950)	-28%
Travel	1,787	1,370	4,100	3,011	5,475	5,475	5,475	5,475	5,585	1,375	34%
Repairs & Maintenance	37,114	31,771	31,650	3,160	25,000	25,000	25,000	25,000	25,500	(6,650)	-21%
Other Interfund Allocations	49,558	157,092	337,091	168,552	252,023	238,980	242,674	240,681	242,716	(85,068)	-25%
Debt Service											
Principal	16,105	31,067	48,442	18,973	46,343	42,727	43,020	23,593	4,673	(2,099)	-4%
Interest & Fees	702	2,031	4,693	1,815	3,140	2,225	1,357	567	69	(1,553)	-33%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	500	-	-	-	-	-	-	(500)	-100%
Other Services & Charges	14,403	9,599	46,490	40,546	19,300	19,300	19,300	19,300	19,686	(27,190)	-58%
Transfers Out	-	-	-	-	158,943	158,943	158,943	158,943	158,943	158,943	-
<b>Total Services &amp; Charges</b>	<b>136,843</b>	<b>255,722</b>	<b>483,245</b>	<b>240,718</b>	<b>524,424</b>	<b>506,850</b>	<b>509,969</b>	<b>487,759</b>	<b>471,656</b>	<b>41,179</b>	<b>9%</b>
<b>Operating Expenditures</b>	<b>1,096,000</b>	<b>1,278,875</b>	<b>1,658,827</b>	<b>745,627</b>	<b>1,504,122</b>	<b>1,607,878</b>	<b>1,632,391</b>	<b>1,631,966</b>	<b>1,638,690</b>	<b>(154,705)</b>	<b>-9%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,096,000</b>	<b>1,278,875</b>	<b>1,658,827</b>	<b>745,627</b>	<b>1,504,122</b>	<b>1,607,878</b>	<b>1,632,391</b>	<b>1,631,966</b>	<b>1,638,690</b>	<b>(154,705)</b>	<b>-9%</b>

**Department Purpose:**

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.

The Building Department is responsible for building and zoning administration. The Building Department issues all permits for construction, demolition, and occupancy; oversees signage and buildings within the City of South Bend and St. Joseph County to ensure that they are constructed and maintained according to building and zoning codes. The Building Department issues and monitors contractor registrations and licenses, and also reviews and enforces Design Review standards in the City of South Bend.

**Explanation of Revenue Sources:**

The Building Department receives revenue from... Contractor registrations and licenses, reviewing and enforcing Design Review standards, and all permits issued for construction, demolition, occupancy and signage within the City of South Bend and St. Joseph County. Revenue is expected to increase based on current trends.

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

The majority of the Building Department's expenses are for personnel costs, approximately 64% of the 2019 budget. Personnel costs decreased in 2019 because 2 positions are being moved from the Building Department to the Department of Community Investment Fund (211) to establish City's own Planning Commission rather than relying on Area Plan Commission. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. 2020 includes the addition of a Secretary V. Other expenses include vehicle capital lease payments, fuel and repairs, building rent and cleaning/maintenance, and supplies.



## Building Department

### Accomplishments, Goals, Metrics

#### 2018 Accomplishments & Outcomes

- Verifiable – fence, reconnect or roofing permit processed within three minutes
- Two new Building Inspectors (Plumbing and Structural)
- Five new Inspector certifications (CBO Legal, Plumbing Plans Examiner, Residential Plumbing, Residential, Electrical and HVAC Commercial)
- Transfer of ABZA duties to Area Plan – includes Ordinance enforcement so we can focus better on actual building issues
- Two Spanish speaking personnel – better service inclusion to community

#### 2019 Department Goals & Metrics

	<u>Actual 2017</u>	<u>Est. 2018</u>	<u>Target 2019</u>
 <b>Safe Community For Everyone</b> Goal: Increase attendance at national level building/flood meetings			
 <b>Well-Governed &amp; Administered City</b> Goal: Hire/train/rotate new staff into retirement positions Goal: Credit Card POS station for office and limited online Metric: Permit Processing Times	<3min.	<3min.	<3.min
Goal: Reduction in turnaround time for Plan Review notes and usable information from same. Metric: Plan Review Turnaround Time	<48hrs.	<48hrs.	<48hrs.
Goal: Explore streamlining relevant zoning administrative fees into building fee structure			

#### 2019 Significant Changes/Challenges/Opportunities

- 2020 includes the addition of a Secretary V.
- Credit Card POS station for office and limited online





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# FUND INFORMATION

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### Fund 101 - General Fund

Fund Type	General Fund				Control	City Funds				Budget Variance 2018-2019	% Change
	2016	2017	2018	2019		Forecast					
	Actual	Actual	Amended Budget	Adopted Budget		2020	2021	2022	2023		
<b>Revenue</b>											
Property Taxes	39,362,139	39,568,076	40,719,333	22,404,587	41,142,970	39,654,400	40,050,944	40,451,453	40,855,968	423,637	1%
Other Taxes	4,287,028	4,433,581	4,544,341	1,967,075	4,146,140	4,143,959	4,143,959	4,143,959	4,143,959	(398,201)	-9%
Grants/Intergovernmental	331,625	-	144,614	-	323,744	323,744	30,000	30,000	30,000	179,130	124%
Licenses & Permits	189,836	229,366	243,194	170,359	228,950	228,950	228,950	228,950	228,950	(14,244)	-6%
Charges for Services	912,073	759,902	888,058	485,123	819,177	849,332	874,254	899,923	917,549	(68,881)	-8%
Fines, Forfeitures, and Fees	14,711	8,919	15,120	7,149	8,620	8,620	8,620	8,620	8,620	(6,500)	-43%
Interest Earnings	227,436	205,161	410,000	192,823	300,000	300,000	300,000	300,000	300,000	(110,000)	-27%
Donations	330,000	330,000	944,802	-	1,365,000	1,365,000	1,365,000	1,365,000	1,365,000	420,198	44%
Payment in Lieu of Taxes	4,620,384	6,208,332	6,332,487	3,166,242	6,340,990	6,340,990	6,340,990	6,340,990	6,340,990	8,503	0%
Other Income	2,371,024	2,507,376	2,639,866	1,063,729	2,451,566	2,481,246	2,507,959	2,535,412	2,556,334	(188,300)	-7%
Interfund Allocation Reimb	3,824,590	4,976,976	5,428,374	2,714,448	7,460,048	7,584,028	7,725,443	7,863,376	8,008,366	2,031,674	37%
Transfers In	3,673	-	428,423	-	120,000	-	-	-	-	(308,423)	-72%
<b>Total Revenue</b>	<b>56,474,519</b>	<b>59,227,689</b>	<b>62,738,612</b>	<b>32,171,535</b>	<b>64,707,205</b>	<b>63,280,269</b>	<b>63,576,118</b>	<b>64,167,683</b>	<b>64,755,736</b>	<b>1,968,593</b>	<b>3%</b>
<b>Expenditures by Dept</b>											
Mayor's Office	679,425	825,705	908,142	441,410	894,515	958,447	975,166	989,717	1,006,384	(13,627)	-2%
City Clerk	375,008	468,303	573,553	262,559	526,263	573,822	584,310	592,768	602,457	(47,290)	-8%
Common Council	481,079	471,079	670,013	281,634	626,668	713,788	717,960	719,548	722,977	(43,345)	-6%
WNIT Contract	43,000	43,000	43,000	43,000	43,000	43,000	-	-	-	-	0%
Admin & Finance	1,988,017	2,408,921	2,639,826	1,196,486	2,570,263	2,800,380	2,824,871	2,896,594	2,922,242	(69,563)	-3%
Human Rights	349,157	404,887	447,133	201,062	385,706	411,118	418,239	424,551	431,454	(61,427)	-14%
Morris Performing Arts Ctr	993,019	1,183,617	1,320,791	468,337	1,296,902	1,386,266	1,414,081	1,439,476	1,466,790	(23,889)	-2%
Palais Royale Ballroom	427,467	495,908	541,428	186,613	461,187	490,449	500,264	509,779	519,718	(80,241)	-15%
Legal Dept	976,457	1,080,233	1,200,973	513,920	1,279,018	1,360,153	1,386,787	1,385,705	1,411,735	(78,045)	6%
Engineering Dept	1,015,088	1,196,927	1,750,084	727,177	3,011,090	3,226,835	3,276,513	4,353,242	3,378,888	1,261,006	72%
Office of Sustainability	-	-	-	-	278,815	285,743	288,705	290,719	293,251	278,815	-
AmeriCorps Grant Program	-	-	366,188	-	433,117	450,298	453,305	456,371	459,498	66,929	18%
Police Dept	24,901,730	28,166,148	29,895,742	14,817,363	31,254,514	28,642,214	31,123,559	31,543,857	32,144,688	1,358,772	5%
Fire Dept	18,567,503	20,579,934	21,743,343	10,728,139	21,646,147	26,797,752	26,480,653	28,198,777	27,458,152	(97,196)	0%
Emerg Phone System	1,479,012	-	-	-	-	-	-	-	-	-	-
311 Call Center	3,810	-	-	-	-	-	-	-	-	-	-
Code Enforcement	202,504	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>52,482,276</b>	<b>57,324,663</b>	<b>62,100,216</b>	<b>29,867,700</b>	<b>64,707,205</b>	<b>68,140,265</b>	<b>70,444,413</b>	<b>73,801,104</b>	<b>72,818,234</b>	<b>2,606,989</b>	<b>4%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	32,038,278	32,875,236	35,775,990	17,249,237	36,663,554	38,256,084	38,877,634	40,544,059	40,314,715	887,564	2%
Fringe Benefits	12,819,193	12,764,266	13,602,946	6,645,183	12,476,713	12,761,413	15,100,519	15,568,233	15,902,394	(1,126,233)	-8%
<b>Total Personnel</b>	<b>44,857,471</b>	<b>45,639,502</b>	<b>49,378,936</b>	<b>23,894,420</b>	<b>49,140,267</b>	<b>51,017,497</b>	<b>53,978,153</b>	<b>56,112,292</b>	<b>56,217,109</b>	<b>(238,669)</b>	<b>0%</b>
<b>Supplies</b>	<b>724,727</b>	<b>1,077,315</b>	<b>1,702,138</b>	<b>864,754</b>	<b>1,904,122</b>	<b>1,016,821</b>	<b>1,017,681</b>	<b>1,018,561</b>	<b>1,019,453</b>	<b>201,984</b>	<b>12%</b>
<b>Services &amp; Charges</b>											
Professional Services	2,431,026	1,130,445	1,701,632	599,136	1,640,036	1,672,359	1,605,184	1,631,024	1,606,880	(61,596)	-4%
Printing & Advertising	125,954	325,957	331,167	57,406	129,975	131,425	132,721	134,041	135,390	(201,192)	-61%
Utilities	570,535	578,758	642,900	343,728	673,750	678,230	682,799	687,462	692,215	30,850	5%
Education & Training	124,042	117,982	158,740	86,542	143,110	144,270	144,433	143,600	143,769	(15,630)	-10%
Travel	72,560	59,463	103,167	39,267	90,367	90,925	91,393	91,868	92,355	(12,800)	-12%
Repairs & Maintenance	1,631,006	1,868,954	1,545,614	772,607	2,050,189	1,228,974	1,233,126	1,237,341	1,241,620	504,575	33%
Other Interfund Allocations	1,360,275	5,953,104	5,753,368	2,865,666	7,627,252	7,474,771	7,627,822	7,653,522	7,755,243	1,873,884	33%
Debt Service											
Principal	28,425	171,736	253,852	83,113	156,589	153,613	145,906	4,583	4,675	(97,263)	-38%
Interest & Fees	4,075	13,320	13,993	5,042	6,624	4,069	1,667	52	53	(7,369)	-53%
Grants & Subsidies	3,525	4,606	21,000	14,760	40,000	40,000	40,000	40,000	40,000	19,000	90%
Other Services & Charges	346,152	383,523	461,181	240,759	481,872	496,453	510,977	525,562	540,206	20,691	4%
Transfers Out	202,504	-	500	500	608,052	3,975,558	3,216,945	4,505,278	3,313,030	607,552	121510%
<b>Total Services &amp; Charges</b>	<b>6,900,079</b>	<b>10,607,846</b>	<b>10,987,114</b>	<b>5,108,526</b>	<b>13,647,816</b>	<b>16,090,647</b>	<b>15,432,973</b>	<b>16,654,333</b>	<b>15,565,436</b>	<b>2,660,702</b>	<b>24%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>32,028</b>	<b>-</b>	<b>15,000</b>	<b>15,300</b>	<b>15,606</b>	<b>15,918</b>	<b>16,236</b>	<b>(17,028)</b>	<b>-53%</b>
<b>Total Expenditures</b>	<b>52,482,276</b>	<b>57,324,663</b>	<b>62,100,216</b>	<b>29,867,700</b>	<b>64,707,205</b>	<b>68,140,265</b>	<b>70,444,413</b>	<b>73,801,104</b>	<b>72,818,234</b>	<b>2,606,989</b>	<b>4%</b>
<b>Net Surplus / (Deficit)</b>	<b>3,992,243</b>	<b>1,903,025</b>	<b>638,396</b>	<b>2,303,835</b>	<b>-</b>	<b>(4,859,997)</b>	<b>(6,868,294)</b>	<b>(9,633,421)</b>	<b>(8,062,498)</b>		
Beginning Cash Balance	30,399,044	34,363,151	36,417,969		37,056,365	37,056,365	32,196,368	25,328,074	15,694,653		
Cash Adjustments	(28,136)	151,792	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>34,363,151</b>	<b>36,417,969</b>	<b>37,056,365</b>		<b>37,056,365</b>	<b>32,196,368</b>	<b>25,328,074</b>	<b>15,694,653</b>	<b>7,632,155</b>		
Cash Reserves Target	18,368,797	20,063,632	21,735,076		22,647,522	23,849,093	24,655,544	25,830,386	25,486,382		
<b>Fund Purpose:</b>	The General Fund is the primary operating fund for City operations including general government, public safety, certain culture and recreation expenses, and certain debt service obligations. The main source of revenue is property taxes.										

## Fund 101 - General Fund Mayor's Office (0101)

Expenditures by Type	2018				2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
	2016	2017	Amended	06/30/18		2020	2021	2022	2023		
	Actual	Actual	Budget	Actual							
<b>Personnel</b>											
Salaries & Wages	448,581	461,050	499,487	241,028	543,029	553,510	564,200	575,104	586,226	43,542	9%
Fringe Benefits	179,046	197,770	222,558	100,921	200,065	261,627	266,454	271,376	276,399	(22,493)	-10%
<b>Total Personnel</b>	<b>627,627</b>	<b>658,820</b>	<b>722,045</b>	<b>341,949</b>	<b>743,094</b>	<b>815,137</b>	<b>830,654</b>	<b>846,480</b>	<b>862,625</b>	<b>21,049</b>	<b>3%</b>
<b>Supplies</b>	<b>1,045</b>	<b>1,385</b>	<b>1,802</b>	<b>506</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>(1,102)</b>	<b>-61%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	29,060	24,868	22,925	19,805	20,925	20,925	20,925	20,925	20,925	(2,000)	-9%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	1,924	2,816	5,800	3,525	1,800	1,800	1,800	1,800	1,800	(4,000)	-69%
Travel	1,350	2,100	5,090	3,347	2,190	2,190	2,190	2,190	2,190	(2,900)	-57%
Repairs & Maintenance	848	2,250	1,100	267	1,000	1,000	1,000	1,000	1,000	(100)	-9%
Other Interfund Allocations	16,442	129,228	142,046	71,022	120,197	112,087	114,488	113,322	113,844	(21,849)	-15%
Debt Service											
Principal	425	1,075	3,608	532	1,165	1,251	108	-	-	(2,443)	-68%
Interest & Fees	16	246	536	122	144	57	1	-	-	(392)	-73%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	687	2,917	3,190	336	3,300	3,300	3,300	3,300	3,300	110	3%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>50,753</b>	<b>165,500</b>	<b>184,295</b>	<b>98,955</b>	<b>150,721</b>	<b>142,610</b>	<b>143,812</b>	<b>142,537</b>	<b>143,059</b>	<b>(33,574)</b>	<b>-18%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>679,425</b>	<b>825,705</b>	<b>908,142</b>	<b>441,410</b>	<b>894,515</b>	<b>958,447</b>	<b>975,166</b>	<b>989,717</b>	<b>1,006,384</b>	<b>(13,627)</b>	<b>-2%</b>
<b>Revenue</b>											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	610	110	3,153	-	100	100	100	100	100	(3,053)	-97%
<b>Total Revenue</b>	<b>610</b>	<b>110</b>	<b>3,153</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>(3,053)</b>	<b>-97%</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 property tax revenue collected in the General Fund. Other revenue is from the sale of City of South Bend merchandise such as t-shirts and pins.

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

Increase in personnel due to the addition of a full-time staff member to help with projects in the Mayor's office as well as city-wide programs. This position is offset by the removal of a part-time position. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. The decrease in the interfund allocations is due to a change in the overall IT allocation which charged less IT overhead to the smaller departments.

## Mayor Pete Buttigieg

Mayor Pete Buttigieg is the chief executive of the City of South Bend. The City's thirty-second mayor, he was sworn into office on January 1, 2012.

During his first term, Buttigieg introduced the 1,000 Homes in 1,000 Days initiative, which demolished or repaired abandoned homes throughout South Bend. During his second term he constructed safer, more appealing "Smart Streets" as part of downtown placemaking, and in 2017 announced the largest investment to parks and trails in the City's history. Buttigieg has improved transparency through an open data portal, increased performance through data-based decision-making, and empowered local businesses through community investment.

Elected at the age of 29, Buttigieg has been profiled by the New York Times and was called "the most interesting mayor you've never heard of" by the Washington Post. An officer in U.S. Navy Reserve from 2009-17, Buttigieg took a leave of absence to serve in Afghanistan during a seven-month deployment in 2014, earning the Joint Service Commendation Medal for his counterterrorism work.

A Rhodes Scholar, Buttigieg studied Philosophy, Politics, and Economics at Oxford and holds a bachelor's degree in History and Literature from Harvard. Buttigieg was born in South Bend and grew up in the Northwest Side and North Shore Triangle neighborhoods. He attended St. Joseph High School in South Bend. An active musician, Buttigieg plays piano and guitar, and has performed with the South Bend Symphony Orchestra. He lives in the same neighborhood where he grew up and is restoring a formerly vacant home there.

Buttigieg is past President of the Indiana Urban Mayors Caucus and the Northern Indiana Mayors Roundtable, and serves on the boards of the Truman National Security Project and the United States Conference of Mayors. In 2015 he received the New Frontier Award from the John F. Kennedy Library Foundation and the Harvard University Institute of Politics, and in 2016 he won the U.S. Department of Transportation Mayors' Challenge Pedestrian and Bicycle Awards for the City's work on Smart Streets.



## Fund 101 - General Fund

### City Clerk (0201)

Expenditures by Type	2018				2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
	2016	2017	Amended	06/30/18		2020	2021	2022	2023		
	Actual	Actual	Budget	Actual							
<b>Personnel</b>											
Salaries & Wages	216,104	230,476	255,384	123,589	273,873	279,140	284,513	289,994	295,583	18,489	7%
Fringe Benefits	82,138	95,443	118,630	50,065	97,076	143,545	146,307	149,127	152,002	(21,554)	-18%
<b>Total Personnel</b>	<b>298,242</b>	<b>325,919</b>	<b>374,014</b>	<b>173,654</b>	<b>370,949</b>	<b>422,685</b>	<b>430,820</b>	<b>439,121</b>	<b>447,585</b>	<b>(3,065)</b>	<b>-1%</b>
<b>Supplies</b>											
Supplies	6,702	5,627	13,507	2,692	6,800	6,800	6,800	6,800	6,800	(6,707)	-50%
<b>Services &amp; Charges</b>											
Professional Services	30,069	32,147	35,506	18,097	27,987	28,547	29,118	29,700	30,294	(7,519)	-21%
Printing & Advertising	22,163	21,356	32,610	12,457	24,150	24,150	24,150	24,150	24,150	(8,460)	-26%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	3,449	2,970	6,300	3,233	3,000	3,060	3,121	3,184	3,247	(3,300)	-52%
Travel	1,945	1,509	2,550	528	6,950	7,089	7,231	7,375	7,523	4,400	173%
Repairs & Maintenance	5,937	15,075	14,000	5,000	5,000	5,000	5,000	5,000	5,000	(9,000)	-64%
Other Interfund Allocations	4,332	61,008	90,906	45,456	76,327	71,339	72,865	72,179	72,543	(14,579)	-16%
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	2,169	2,692	4,160	1,442	5,100	5,152	5,205	5,259	5,315	940	23%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>70,064</b>	<b>136,758</b>	<b>186,032</b>	<b>86,214</b>	<b>148,514</b>	<b>144,337</b>	<b>146,690</b>	<b>146,847</b>	<b>148,072</b>	<b>(37,518)</b>	<b>-20%</b>
<b>Capital</b>											
Capital	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>375,008</b>	<b>468,303</b>	<b>573,553</b>	<b>262,559</b>	<b>526,263</b>	<b>573,822</b>	<b>584,310</b>	<b>592,768</b>	<b>602,457</b>	<b>(47,290)</b>	<b>-8%</b>
<b>Revenue</b>											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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 property tax revenue collected in the General Fund.

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

- \*Requesting a salary increase for Chief Deputy Clerk to reflect work load and responsibility additions from \$51,709 to a cap of \$56,809.
- \*Requesting a salary increase for Ordinance Violations Bureau Clerk to reflect work load and responsibility additions from \$42,910 to a cap of \$46,910.
- \*2% increase for Clerk and Clerk's Office Staff (Raises will be offset by additional revenues and savings from cutting inefficiencies in other processes and line items.)
- \*Continue to upgrade technology finding innovative cost efficient solutions; streamlining and integration between departments and other government entities, QR Codes, Electronic Law Books, etc.
- \*New parking enforcement equipment and software in real time
- \*Interdepartmental/public electronic filings and document management with legal electronic signatures and an online payment option
- \*Expand Amnesty Day to cover Ordinance Violation citations/ Continue to increase collections revenue (third year of BMV access)
- \*Continual development of the Clerk's office SOPs and cross-training employees; education on media, retention, open-door laws, and incorporate active shooter protocols
- \*Continue inclusive transparency efforts to increase community awareness and engagement through ensuring ADA compliance of all offsite Council meetings, providing government tours, and in continuing to build upon a comprehensive internship program

## Clerk Kareemah Fowler

City Clerk Kareemah Fowler is responsible for a myriad of activities, but is primarily responsible for supporting the City's goal of open and transparent government.

In an historical feat, Clerk Fowler was elected South Bend's 22nd City Clerk in 2015 making her the first minority in St. Joseph County to fill a full-time executive office.

Clerk Fowler is a Level II Assessor-Appraiser, and certified member of both the International Institute of Municipal Clerk-Treasurers and the Municipal League of Clerks and Treasurers.

City Clerk Kareemah Fowler is also a recent nominee to the prestigious Emerging Leaders Project, an Indiana Election delegate and a graduate of the Michiana Chamber of Commerce's Leadership Program Class XXI.



## Fund 101 - General Fund Common Council (0301)

Expenditures by Type	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	% Change
						2020	2021	2022	2023		
<b>Personnel</b>											
Salaries & Wages	209,705	171,638	211,539	88,641	218,200	222,564	222,564	222,564	222,564	6,661	3%
Fringe Benefits	77,696	119,581	154,752	60,335	111,880	195,378	198,481	201,646	204,874	(42,872)	-28%
<b>Total Personnel</b>	<b>287,401</b>	<b>291,220</b>	<b>366,291</b>	<b>148,975</b>	<b>330,080</b>	<b>417,942</b>	<b>421,045</b>	<b>424,210</b>	<b>427,438</b>	<b>(36,211)</b>	<b>-10%</b>
<b>Supplies</b>	<b>6,756</b>	<b>2,792</b>	<b>16,707</b>	<b>6,321</b>	<b>6,375</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>	<b>(10,332)</b>	<b>-62%</b>
<b>Services &amp; Charges</b>											
Professional Services	157,960	75,582	159,166	72,896	208,131	210,694	210,694	210,694	210,694	48,965	31%
Printing & Advertising	3,643	5,255	12,969	3,587	9,000	9,180	9,180	9,180	9,180	(3,969)	-31%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	678	1,664	1,000	465	1,000	2,000	2,000	1,000	1,000	-	0%
Travel	2,198	1,577	4,150	242	5,000	5,100	5,100	5,100	5,100	850	20%
Repairs & Maintenance	8,299	42,909	34,051	16,591	4,750	4,845	4,845	4,845	4,845	(29,301)	-86%
Other Interfund Allocations	9,338	46,068	62,134	31,062	56,532	51,911	52,980	52,403	52,604	(5,602)	-9%
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	4,805	4,011	13,545	1,495	5,800	5,916	5,916	5,916	5,916	(7,745)	-57%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>186,923</b>	<b>177,067</b>	<b>287,015</b>	<b>126,337</b>	<b>290,213</b>	<b>289,646</b>	<b>290,715</b>	<b>289,138</b>	<b>289,339</b>	<b>3,198</b>	<b>1%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>481,079</b>	<b>471,079</b>	<b>670,013</b>	<b>281,634</b>	<b>626,668</b>	<b>713,788</b>	<b>717,960</b>	<b>719,548</b>	<b>722,977</b>	<b>(43,345)</b>	<b>-6%</b>
<b>Revenue</b>											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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 property tax revenue collected in the General Fund.

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

New for 2019, an additional \$25,000 is budgeted for professional services for an outside financial advisor. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates.

Tim Scott  
1st District



Sharon McBride  
3rd District



Jake Teshka  
5th District



Gavin Ferlic  
Council Member at Large



Karen White  
Council Member at Large



Regina Williams-Preston  
2nd District



Jo M. Broden  
4th District



Oliver Davis  
6th District



John Voorde  
Council Member at Large

## Fund 101 - General Fund WNIT Contract (0302)

Expenditures by Type	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	% Change
						2020	2021	2022	2023		
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	43,000	43,000	43,000	43,000	43,000	43,000	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	43,000	43,000	43,000	43,000	43,000	43,000	-	-	-	-	0%
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	43,000	43,000	43,000	43,000	43,000	43,000	-	-	-	-	0%
<b>Revenue</b>											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-	-	-

**Department Purpose:**

In 2012 the City, along with the City of Mishawaka and St. Joseph County, entered into an agreement with WNIT Public Television for the establishment and maintenance of a public access channel which is used to broadcast all public Common Council meetings, among other things. The allocation of costs is \$43,000 to South Bend, \$13,000 to Mishawaka and \$29,000 to Saint Joseph County. The current WNIT contract expires February 2, 2020. Historically, this was part of the Common Council's budget. In 2015, the Council requested that it be separated from their budget.

**Explanation of Revenue Sources:**

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



## Fund 101 - General Fund Administration & Finance (0401)

Expenditures by Type	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	% Change
						2020	2021	2022	2023		
<b>Personnel</b>											
Salaries & Wages	1,286,000	1,433,388	1,583,515	756,349	1,642,180	1,671,667	1,704,648	1,738,288	1,772,603	58,665	4%
Fringe Benefits	499,786	571,251	696,935	286,674	570,981	756,910	771,876	787,144	802,716	(125,954)	-18%
<b>Total Personnel</b>	<b>1,785,786</b>	<b>2,004,639</b>	<b>2,280,450</b>	<b>1,043,022</b>	<b>2,213,161</b>	<b>2,428,577</b>	<b>2,476,524</b>	<b>2,525,432</b>	<b>2,575,319</b>	<b>(67,289)</b>	<b>-3%</b>
<b>Supplies</b>	<b>22,195</b>	<b>23,882</b>	<b>23,530</b>	<b>5,988</b>	<b>23,500</b>	<b>23,500</b>	<b>23,500</b>	<b>23,500</b>	<b>23,500</b>	<b>(30)</b>	<b>0%</b>
<b>Services &amp; Charges</b>											
Professional Services	68,664	78,605	74,200	30,337	46,000	75,000	50,000	75,000	50,000	(28,200)	-38%
Printing & Advertising	878	780	976	536	900	900	900	900	900	(76)	-8%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	18,241	11,980	9,080	656	11,110	11,110	11,110	11,110	11,110	2,030	22%
Travel	8,791	11,212	9,378	269	10,000	10,000	10,000	10,000	10,000	622	7%
Repairs & Maintenance	9,900	6,968	3,690	1,500	-	-	-	-	-	(3,690)	-100%
Other Interfund Allocations	34,307	233,760	196,753	98,376	228,287	213,989	218,038	215,853	216,614	31,534	16%
Debt Service											
Principal	4,303	4,487	8,168	2,344	2,295	2,429	-	-	-	(5,873)	-72%
Interest & Fees	2,165	589	1,052	195	211	76	-	-	-	(841)	-80%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	32,787	32,018	32,049	12,762	34,799	34,799	34,799	34,799	34,799	2,750	9%
Transfers Out	-	-	500	500	-	-	-	-	-	(500)	-100%
<b>Total Services &amp; Charges</b>	<b>180,036</b>	<b>380,400</b>	<b>335,846</b>	<b>147,475</b>	<b>333,602</b>	<b>348,303</b>	<b>324,847</b>	<b>347,662</b>	<b>323,423</b>	<b>(2,244)</b>	<b>-1%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,988,017</b>	<b>2,408,921</b>	<b>2,639,826</b>	<b>1,196,486</b>	<b>2,570,263</b>	<b>2,800,380</b>	<b>2,824,871</b>	<b>2,896,594</b>	<b>2,922,242</b>	<b>(69,563)</b>	<b>-3%</b>
<b>Revenue</b>											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	16,700	12,600	18,697	12,801	18,000	18,000	18,000	18,000	18,000	(697)	-4%
<b>Total Revenue</b>	<b>16,700</b>	<b>12,600</b>	<b>18,697</b>	<b>12,801</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>(697)</b>	<b>-4%</b>

**Department Purpose:**

The Department of Administration & Finance provides financial management and administrative services to City operations including finance and accounting services, human resources, diversity & inclusion, risk management, and benefits administration.

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund. Other Revenue is derived from a rebate.

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

Personnel costs increased due to a 2% increase in salaries and one (1) additional FTE request in the Diversity & Inclusion Department to assist with the implementation of the Disparity Study work. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. Allocations increased due to additional IT costs for various software programs and new employee computer expenses.

## County-City Building

The County-City Building is located in downtown South Bend. It is home to offices for both St. Joseph County and the City of South Bend.

City offices located in the County-City Building include:

- Administration & Finance
- Human Resources
- Mayor's Office
- City Clerk
- Common Council
- Legal Department
- Code Enforcement
- Engineering Department
- Department of Community Investment
- Innovation & Technology



## Fund 101 - General Fund

### Morris Performing Arts Center (0404)

Expenditures by Type	2018				2019 Adopted Budget	Forecast				Budget Variance 2018-2019	% Change
	2016	2017	Amended	06/30/18							
	Actual	Actual	Budget	Actual		2020	2021	2022	2023		
<b>Personnel</b>											
Salaries & Wages	484,775	301,975	460,147	183,583	553,202	564,266	575,551	587,062	598,804	93,055	20%
Fringe Benefits	235,988	147,359	232,858	94,632	213,595	289,927	295,684	301,552	307,540	(19,263)	-8%
<b>Total Personnel</b>	<b>720,763</b>	<b>449,335</b>	<b>693,005</b>	<b>278,215</b>	<b>766,797</b>	<b>854,193</b>	<b>871,235</b>	<b>888,614</b>	<b>906,344</b>	<b>73,792</b>	<b>11%</b>
<b>Supplies</b>	<b>13,869</b>	<b>3,800</b>	<b>29,796</b>	<b>7,483</b>	<b>23,600</b>	<b>24,072</b>	<b>24,552</b>	<b>25,043</b>	<b>25,545</b>	<b>(6,196)</b>	<b>-21%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	10,000	10,200	10,404	10,612	10,824	10,000	-
Printing & Advertising	30,081	181,616	172,990	16,080	42,000	42,840	43,697	44,570	45,462	(130,990)	-76%
Utilities	113,560	101,807	126,650	54,016	130,000	132,600	135,252	137,958	140,716	3,350	3%
Education & Training	4,224	1,394	6,000	810	4,500	4,590	4,682	4,775	4,871	(1,500)	-25%
Travel	11,628	6,926	16,450	660	13,950	14,229	14,514	14,804	15,100	(2,500)	-15%
Repairs & Maintenance	51,699	239,203	82,496	16,982	53,000	54,060	55,141	56,244	57,369	(29,496)	-36%
Other Interfund Allocations	38,220	192,120	179,604	89,802	240,405	236,579	241,442	243,431	246,866	60,801	34%
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	8,975	7,417	13,800	4,290	12,650	12,903	13,162	13,425	13,693	(1,150)	-8%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>258,386</b>	<b>730,483</b>	<b>597,990</b>	<b>182,639</b>	<b>506,505</b>	<b>508,001</b>	<b>518,294</b>	<b>525,819</b>	<b>534,901</b>	<b>(91,485)</b>	<b>-15%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>993,019</b>	<b>1,183,617</b>	<b>1,320,791</b>	<b>468,337</b>	<b>1,296,902</b>	<b>1,386,266</b>	<b>1,414,081</b>	<b>1,439,476</b>	<b>1,466,790</b>	<b>(23,889)</b>	<b>-2%</b>
<b>Revenue</b>											
Charges for Services	611,613	423,573	492,700	352,872	536,500	550,905	567,432	584,455	596,144	43,800	9%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	814,028	603,768	592,262	395,183	637,000	660,240	680,047	700,449	714,458	44,738	8%
<b>Total Revenue</b>	<b>1,425,641</b>	<b>1,027,341</b>	<b>1,084,962</b>	<b>748,055</b>	<b>1,173,500</b>	<b>1,211,145</b>	<b>1,247,479</b>	<b>1,284,903</b>	<b>1,310,601</b>	<b>88,538</b>	<b>8%</b>

**Department Purpose:**

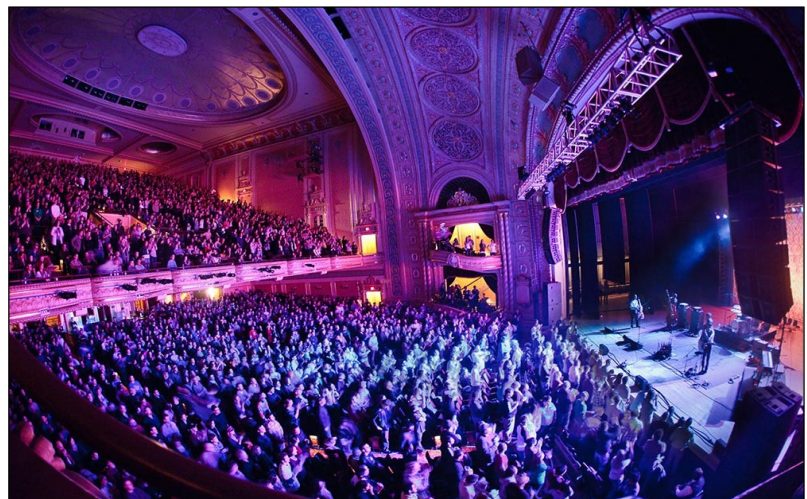
This department accounts for the operating costs of the Morris Performing Arts Center, the premier performing arts center in this region of the country. It provides improved quality of life to the City citizens, serves as an economic catalyst in the City, and fosters historic preservation of landmark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

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund and from charges for services including facility rental, concessions, ticket handling fees, and more. 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).

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

The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. Maintenance and marketing positions for the Morris (Custodian, Director of Marketing & Promotions, Manager - Facility Operations, Manager - Interactive Marketing, and Manager - Facility Operations) were originally budgeted in the Parks & Recreation Fund (201) for 2018, but were moved back to the Morris during 2018. In 2019, the General Manager-Venues position will be paid out of the Century Center Operations Fund (670) and allocated back to the Morris at 50% (cost of wages & benefits). This expense is part of Other Interfund Allocations.





## Fund 101 - General Fund Palais Royale Ballroom (0405)

Expenditures by Type	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	% Change
						2020	2021	2022	2023		
						<b>Personnel</b>					
Salaries & Wages	165,714	75,828	143,386	60,999	108,069	110,230	112,435	114,683	116,977	(55,317)	-25%
Fringe Benefits	75,786	46,660	92,432	41,420	53,957	76,533	78,049	79,596	81,177	(38,475)	-42%
<b>Total Personnel</b>	<b>241,500</b>	<b>122,488</b>	<b>235,818</b>	<b>102,419</b>	<b>162,026</b>	<b>186,763</b>	<b>190,484</b>	<b>194,279</b>	<b>198,154</b>	<b>(73,792)</b>	<b>-31%</b>
<b>Supplies</b>	<b>12,570</b>	<b>1,024</b>	<b>23,014</b>	<b>2,065</b>	<b>13,600</b>	<b>13,872</b>	<b>14,148</b>	<b>14,433</b>	<b>14,719</b>	<b>(9,414)</b>	<b>-41%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	37,462	89,691	81,197	4,516	21,500	21,930	22,369	22,816	23,273	(59,697)	-74%
Utilities	71,590	72,345	92,000	48,797	94,000	95,880	97,797	99,754	101,749	2,000	2%
Education & Training	349	-	1,400	-	500	510	520	531	541	(900)	-64%
Travel	1,200	-	-	-	2,000	2,040	2,081	2,122	2,165	2,000	-
Repairs & Maintenance	49,393	180,654	60,509	13,825	101,500	103,530	105,601	107,713	109,867	40,991	68%
Other Interfund Allocations	11,940	29,268	29,690	14,844	48,511	48,023	49,006	49,508	50,255	18,821	63%
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,463	438	2,800	147	2,550	2,601	2,652	2,705	2,759	(250)	-9%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>173,397</b>	<b>372,396</b>	<b>267,596</b>	<b>82,129</b>	<b>270,561</b>	<b>274,514</b>	<b>280,026</b>	<b>285,149</b>	<b>290,609</b>	<b>2,965</b>	<b>1%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>15,300</b>	<b>15,606</b>	<b>15,918</b>	<b>16,236</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>427,467</b>	<b>495,908</b>	<b>541,428</b>	<b>186,613</b>	<b>461,187</b>	<b>490,449</b>	<b>500,264</b>	<b>509,779</b>	<b>519,718</b>	<b>(80,241)</b>	<b>-15%</b>
<b>Revenue</b>											
Charges for Services	297,475	320,798	374,572	122,744	264,072	279,822	288,217	296,863	302,800	(110,500)	-30%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	29,210	25,611	25,916	10,231	26,650	27,118	27,932	28,770	29,345	734	3%
<b>Total Revenue</b>	<b>326,684</b>	<b>346,409</b>	<b>400,488</b>	<b>132,975</b>	<b>290,722</b>	<b>306,940</b>	<b>316,148</b>	<b>325,633</b>	<b>332,145</b>	<b>(109,766)</b>	<b>-27%</b>

**Department Purpose:**

This department 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.

**Explanation of Revenue Sources:**

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

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

A maintenance position for the Palais (Manager - Assistant Facility Operations) was originally budgeted in the Parks & Recreation Fund (201) for 2018, but was moved back to the Palais during 2018. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates.



## Fund 101 - General Fund Legal Department (0501)

Expenditures by Type	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		
<b>Personnel</b>											
Salaries & Wages	689,144	650,785	758,639	335,361	866,473	883,202	900,266	917,671	935,424	107,834	14%
Fringe Benefits	248,713	245,188	323,364	126,402	278,276	346,208	352,959	359,841	366,865	(45,088)	-14%
<b>Total Personnel</b>	<b>937,857</b>	<b>895,974</b>	<b>1,082,003</b>	<b>461,763</b>	<b>1,144,749</b>	<b>1,229,410</b>	<b>1,253,225</b>	<b>1,277,512</b>	<b>1,302,289</b>	<b>62,746</b>	<b>6%</b>
<b>Supplies</b>	<b>1,184</b>	<b>9,142</b>	<b>3,626</b>	<b>1,251</b>	<b>3,450</b>	<b>3,450</b>	<b>3,550</b>	<b>3,650</b>	<b>3,750</b>	<b>(176)</b>	<b>-5%</b>
<b>Services &amp; Charges</b>											
Professional Services	172	45,552	2,550	270	2,550	2,550	2,600	2,650	2,700	-	0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	4,173	6,251	8,120	2,913	10,000	10,000	10,000	10,000	10,000	1,880	23%
Travel	47	226	3,450	33	3,450	3,450	3,450	3,450	3,450	-	0%
Repairs & Maintenance	1,633	1,620	3,320	-	-	-	-	-	-	(3,320)	-100%
Other Interfund Allocations	11,695	104,196	78,152	39,072	96,719	92,663	94,782	68,693	69,209	18,567	24%
Debt Service											
Principal	1,163	1,226	1,232	-	-	-	-	-	-	(1,232)	-100%
Interest & Fees	108	45	40	-	-	-	-	-	-	(40)	-100%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	18,426	16,001	18,480	8,619	18,100	18,630	19,180	19,750	20,337	(380)	-2%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>37,416</b>	<b>175,117</b>	<b>115,344</b>	<b>50,907</b>	<b>130,819</b>	<b>127,293</b>	<b>130,012</b>	<b>104,543</b>	<b>105,696</b>	<b>15,475</b>	<b>13%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>976,457</b>	<b>1,080,233</b>	<b>1,200,973</b>	<b>513,920</b>	<b>1,279,018</b>	<b>1,360,153</b>	<b>1,386,787</b>	<b>1,385,705</b>	<b>1,411,735</b>	<b>78,045</b>	<b>6%</b>
<b>Revenue</b>											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	54,689	58,537	59,708	60,902	62,120	54,689	-
Other Income	76,486	75,984	76,895	38,128	78,423	79,991	81,591	83,223	84,887	1,528	2%
<b>Total Revenue</b>	<b>76,486</b>	<b>75,984</b>	<b>76,895</b>	<b>38,128</b>	<b>133,112</b>	<b>138,528</b>	<b>141,299</b>	<b>144,125</b>	<b>147,007</b>	<b>56,217</b>	<b>73%</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 funded by property tax revenue collected in the General Fund. This department also collects a reimbursement for legal services to other city departments.

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

The largest percentage change in the Legal Department's budget is an increase of over 1,000% for insurance allocations. Also, an administrative change in how Admin and Finance is handling salaries shared by separate funds has resulted in a perceived percentage increase in the Salaries budget, but this is offset by the 77% increase in the Revenues budget. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. The increase in subscriptions is due to an annual increase incorporated into some of our standing contracts, for which low market rates were negotiated and are considered very cost-effective. There are no other major changes in the department's budget.



The St. Joseph County Courthouse is located in downtown South Bend and is attached to the County-City Building.

## Fund 101 - General Fund Engineering Department (0602)

Expenditures by Type	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	% Change
						2020	2021	2022	2023		
						<b>Personnel</b>					
Salaries & Wages	495,042	541,662	697,101	315,259	1,807,736	1,841,014	1,874,957	2,864,579	1,944,894	1,110,635	159%
Fringe Benefits	168,831	189,958	239,683	117,868	558,778	763,721	778,218	866,062	808,090	319,095	133%
<b>Total Personnel</b>	<b>663,874</b>	<b>731,620</b>	<b>936,784</b>	<b>433,127</b>	<b>2,366,514</b>	<b>2,604,735</b>	<b>2,653,175</b>	<b>3,730,641</b>	<b>2,752,984</b>	<b>1,429,730</b>	<b>153%</b>
<b>Supplies</b>	<b>53,808</b>	<b>24,223</b>	<b>28,630</b>	<b>9,156</b>	<b>24,450</b>	<b>24,450</b>	<b>24,450</b>	<b>24,450</b>	<b>24,450</b>	<b>(4,180)</b>	<b>-15%</b>
<b>Services &amp; Charges</b>											
Professional Services	138,698	116,007	322,559	42,009	150,000	150,000	150,000	150,000	150,000	(172,559)	-53%
Printing & Advertising	2,629	400	7,000	363	7,000	7,000	7,000	7,000	7,000	-	0%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	15,977	8,359	24,500	21,482	21,000	21,000	21,000	21,000	21,000	(3,500)	-14%
Travel	12,304	16,212	14,900	8,272	14,900	14,900	14,900	14,900	14,900	-	0%
Repairs & Maintenance	33,018	7,763	22,545	16,819	27,500	27,500	28,500	29,500	30,500	4,955	22%
Other Interfund Allocations	61,792	254,496	346,632	172,314	365,366	346,986	353,629	351,801	354,011	18,734	5%
Debt Service											
Principal	17,796	28,092	24,844	10,509	14,637	10,755	4,493	4,583	4,675	(10,207)	-41%
Interest & Fees	1,029	1,135	1,365	374	408	194	51	52	53	(957)	-70%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	14,164	8,620	20,325	12,754	19,315	19,315	19,315	19,315	19,315	(1,010)	-5%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>297,406</b>	<b>441,084</b>	<b>784,670</b>	<b>284,895</b>	<b>620,126</b>	<b>597,650</b>	<b>598,888</b>	<b>598,151</b>	<b>601,454</b>	<b>(164,544)</b>	<b>-21%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,015,088</b>	<b>1,196,927</b>	<b>1,750,084</b>	<b>727,177</b>	<b>3,011,090</b>	<b>3,226,835</b>	<b>3,276,513</b>	<b>4,353,242</b>	<b>3,378,888</b>	<b>1,261,006</b>	<b>72%</b>
<b>Revenue</b>											
Licenses & Permits	35,583	107,503	120,000	66,938	120,000	120,000	120,000	120,000	120,000	-	0%
Charges for Services	3,000	10,377	13,500	6,625	12,000	12,000	12,000	12,000	12,000	(1,500)	-11%
Other Income	39,256	157,210	220,357	21,914	226,243	230,647	235,139	239,721	244,394	5,886	3%
Interfund Allocation Reimb	-	-	-	-	1,400,059	1,428,060	1,456,621	1,485,753	1,515,468	1,400,059	-
<b>Total Revenue</b>	<b>77,839</b>	<b>275,090</b>	<b>353,857</b>	<b>95,477</b>	<b>1,758,302</b>	<b>1,790,707</b>	<b>1,823,760</b>	<b>1,857,474</b>	<b>1,891,862</b>	<b>1,404,445</b>	<b>397%</b>

**Department Purpose:**

The Engineering Department oversees the design and execution of the City's construction projects.

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund and charges for engineering services. In 2019 payroll charges for Engineering staff will be changed from allocating a percentage of wages to each Public Works Department, to an allocation based reimbursement to Engineering. As a result of this change revenue has increased by \$1,460,308.

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

Overall, the 2019 expenditures for Engineering have increased. As noted in the "Explanation of Revenue Sources" above, reimbursement for payroll changed from charging each Public Works Department a percentage of individual payroll cost. In 2019, Engineering will pay for the wages and benefits of all City engineers and will be reimbursed by the other departments as an allocation, therefore increasing both revenue and expenses. Using the 2019 expenditure budget of \$3,011,090 less the payroll allocation reimbursement of \$1,460,308 this equals the effective operating budget of \$1,611,031 for 2019. This represents an 8% decrease for the 2019 budgeted expenditures compared to 2018.

### 2019 Engineering Projects



## Fund 101 - General Fund Office of Sustainability (0616)

Expenditures by Type	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	% Change
						2020	2021	2022	2023		
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	98,302	99,925	101,580	103,269	104,991	98,302	-
Fringe Benefits	-	-	-	-	27,772	35,360	36,020	36,694	37,382	27,772	-
<b>Total Personnel</b>	-	-	-	-	<b>126,074</b>	<b>135,285</b>	<b>137,600</b>	<b>139,963</b>	<b>142,373</b>	<b>126,074</b>	-
<b>Supplies</b>	-	-	-	-	<b>22,300</b>	<b>22,300</b>	<b>22,300</b>	<b>22,300</b>	<b>22,300</b>	<b>22,300</b>	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	85,000	85,000	85,000	85,000	85,000	85,000	-
Printing & Advertising	-	-	-	-	500	500	500	500	500	500	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	2,800	2,800	2,800	2,800	2,800	2,800	-
Travel	-	-	-	-	6,374	6,374	6,374	6,374	6,374	6,374	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	32,367	30,084	30,731	30,382	30,504	32,367	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	3,400	3,400	3,400	3,400	3,400	3,400	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	<b>130,441</b>	<b>128,158</b>	<b>128,805</b>	<b>128,456</b>	<b>128,578</b>	<b>130,441</b>	-
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	<b>278,815</b>	<b>285,743</b>	<b>288,705</b>	<b>290,719</b>	<b>293,251</b>	<b>278,815</b>	-
<b>Revenue</b>											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	69,005	-	-	-	-	-	-	(69,005)	-100%
<b>Total Revenue</b>	-	-	<b>69,005</b>	-	-	-	-	-	-	<b>(69,005)</b>	<b>-100%</b>

**Department 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 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

**In 2018, the Office of Sustainability:**

- Intervened in I&M Rate Case, successfully limiting impact to South Bend residents, catalyzing new programs for low-income customers, and garnering funding for economic development.
- Installed the first public electric vehicle charging station in South Bend and hosted an electric vehicle ride n’ drive educational event.
- Committed to Global Covenant of Mayors for Climate and Energy.
- Provided state, regional, and local leadership and technical assistance on climate, waste, and sustainability.



**Explanation of Revenue Sources:**

This department 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:**

This division was previously accounted for in the Central Services Fund (222) with a total budget in 2018 of \$350,000. Notable changes for the 2019 budget is the reduction of one employee, which reduces Personnel Costs from \$213,194 in 2018 to \$132,939 in 2019 (net reduction of \$80,255 or -37.6%). Supply costs increased from \$12,530 in 2018 to \$22,300 in 2019, with a net increase of \$9,770. Contractual expenditures were \$124,276 in 2018 and are \$130,441 for 2019, for a net increase of \$6,165. Overall the 2019 budget decreased by \$64,320 or 18.4%.



## Combined Historical Budget Office of Sustainability

	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	% Change
						2020	2021	2022	2023		
						<b>Historical Expenditures by Fund</b>					
Central Services Fund (222)	277,418	256,633	380,560	152,803	-	-	-	-	-	(380,560)	-100%
General Fund (101)	-	-	-	-	278,815	285,743	288,705	290,719	293,251	278,815	-
<b>Total Expenditures</b>	<b>277,418</b>	<b>256,633</b>	<b>380,560</b>	<b>152,803</b>	<b>278,815</b>	<b>285,743</b>	<b>288,705</b>	<b>290,719</b>	<b>293,251</b>	<b>(380,560)</b>	<b>-100%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	110,736	145,032	165,254	75,698	98,302	99,925	101,580	103,269	104,991	(66,952)	-41%
Fringe Benefits	40,171	57,548	64,180	30,230	27,772	35,360	36,020	36,694	37,382	(36,408)	-57%
<b>Total Personnel</b>	<b>150,907</b>	<b>202,580</b>	<b>229,434</b>	<b>105,928</b>	<b>126,074</b>	<b>135,285</b>	<b>137,600</b>	<b>139,963</b>	<b>142,373</b>	<b>(103,360)</b>	<b>-45%</b>
<b>Supplies</b>											
	1,256	143	13,816	1	22,300	22,300	22,300	22,300	22,300	8,484	61%
<b>Services &amp; Charges</b>											
Professional Services	49,997	16,130	48,125	10,000	85,000	85,000	85,000	85,000	85,000	36,875	77%
Printing & Advertising	-	205	638	184	500	500	500	500	500	(138)	-22%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	229	1,345	4,551	1,805	2,800	2,800	2,800	2,800	2,800	(1,751)	-38%
Travel	850	2,138	3,349	91	6,374	6,374	6,374	6,374	6,374	3,025	90%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	13,572	33,396	58,667	29,328	32,367	30,084	30,731	30,382	30,504	(26,300)	-45%
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	59,499	-	19,460	5,320	-	-	-	-	-	(19,460)	-100%
Other Services & Charges	1,109	696	2,520	145	3,400	3,400	3,400	3,400	3,400	880	35%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>125,255</b>	<b>53,911</b>	<b>137,310</b>	<b>46,873</b>	<b>130,441</b>	<b>128,158</b>	<b>128,805</b>	<b>128,456</b>	<b>128,578</b>	<b>(6,869)</b>	<b>-5%</b>
<b>Capital</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>277,418</b>	<b>256,633</b>	<b>380,560</b>	<b>152,803</b>	<b>278,815</b>	<b>285,743</b>	<b>288,705</b>	<b>290,719</b>	<b>293,251</b>	<b>(101,745)</b>	<b>-27%</b>

## Fund 101 - General Fund AmeriCorps Grant Program (0628)

Expenditures by Type	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	% Change
						2020	2021	2022	2023		
<b>Personnel</b>											
Salaries & Wages	-	-	47,500	-	95,000	96,900	98,838	100,815	102,831	47,500	100%
Fringe Benefits	-	-	37,675	-	40,066	55,347	56,412	57,497	58,604	2,391	6%
<b>Total Personnel</b>	-	-	85,175	-	135,066	152,247	155,250	158,312	161,435	49,891	59%
<b>Supplies</b>	-	-	72,420	-	56,590	56,590	56,594	56,598	56,602	(15,830)	-22%
<b>Services &amp; Charges</b>											
Professional Services	-	-	196,500	-	228,368	228,368	228,368	228,368	228,368	31,868	16%
Printing & Advertising	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	4,900	-	4,900	4,900	4,900	4,900	4,900	-	0%
Travel	-	-	4,853	-	4,853	4,853	4,853	4,853	4,853	-	0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	2,340	-	2,340	2,340	2,340	2,340	2,340	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	208,593	-	241,461	241,461	241,461	241,461	241,461	32,868	16%
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	366,188	-	433,117	450,298	453,305	456,371	459,498	66,929	18%
<b>Revenue</b>											
Grants/Intergovernmental	-	-	-	-	149,130	149,130	-	-	-	149,130	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	120,000	-	-	-	-	120,000	-
<b>Total Revenue</b>	-	-	-	-	269,130	149,130	-	-	-	269,130	-

**Department 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 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 department is funded by property tax revenue collected in the General Fund and the AmeriCorps grant.

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

The 2019 budget reflects an overall increase of \$80,662 (22%) over 2018 budget. The majority of this increase is due to an increase in personnel of \$63,264 to cover wages and health insurance. Supplies have decreased \$15,830 with a reduction in computer supplies of \$14,000 and reduction in office supplies of \$1,500. Contractual Services have increased \$32,868 largely due to an increase in "Other Professional Services" of \$31,868 to cover Member Living Allowance, Health Care, and Corporate Administration charges.

**What is AmeriCorps?**

- AmeriCorps is a network of national service programs, made up of three primary programs that each take a different approach to improving lives and fostering civic engagement.
- Members commit their time to address critical community needs like increasing academic achievement, mentoring youth, fighting poverty, and preparing for disasters.
- AmeriCorps help communities recover from damage caused by natural and other disasters, as well as, assist to build affordable housing units for families to increase economic opportunity for those living in poverty.



## Fund 101 - General Fund Police Department (0801)

Expenditures by Type	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	% Change
						2020	2021	2022	2023		
<b>Personnel</b>											
Salaries & Wages	16,002,200	16,455,717	17,809,976	8,727,884	17,636,092	18,255,360	18,515,393	18,858,094	19,207,650	(173,884)	-1%
Fringe Benefits	6,354,617	6,227,465	6,331,673	3,159,915	5,812,652	4,070,830	6,191,959	6,361,966	6,537,615	(519,021)	-8%
<b>Total Personnel</b>	<b>22,356,817</b>	<b>22,683,182</b>	<b>24,141,649</b>	<b>11,887,799</b>	<b>23,448,744</b>	<b>22,326,190</b>	<b>24,707,352</b>	<b>25,220,060</b>	<b>25,745,265</b>	<b>(692,905)</b>	<b>-3%</b>
<b>Supplies</b>	<b>238,367</b>	<b>715,477</b>	<b>971,557</b>	<b>553,166</b>	<b>1,106,298</b>	<b>372,700</b>	<b>372,700</b>	<b>372,700</b>	<b>372,700</b>	<b>134,741</b>	<b>14%</b>
<b>Services &amp; Charges</b>											
Professional Services	283,738	453,301	551,700	355,247	615,000	615,000	615,000	615,000	615,000	63,300	11%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	190,909	173,697	195,250	88,839	214,750	214,750	214,750	214,750	214,750	19,500	10%
Education & Training	(935)	-	6,500	4,785	-	-	-	-	-	(6,500)	-100%
Travel	(7)	-	1,700	1,433	200	200	200	200	200	(1,500)	-88%
Repairs & Maintenance	854,618	505,480	414,147	148,468	1,041,239	336,839	336,839	336,839	336,839	627,092	151%
Other Interfund Allocations	770,892	3,238,764	3,060,248	1,520,118	4,333,272	4,270,457	4,358,140	4,396,150	4,459,276	1,273,024	42%
Debt Service											
Principal	4,738	136,856	216,000	69,728	138,492	139,178	141,305	-	-	(77,508)	-36%
Interest & Fees	757	11,304	11,000	4,352	5,861	3,742	1,615	-	-	(5,139)	-47%
Grants & Subsidies	3,525	4,606	21,000	14,760	40,000	40,000	40,000	40,000	40,000	19,000	90%
Other Services & Charges	198,312	243,481	287,963	168,668	310,658	323,158	335,658	348,158	360,658	22,695	8%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,306,547</b>	<b>4,767,489</b>	<b>4,765,508</b>	<b>2,376,398</b>	<b>6,699,472</b>	<b>5,943,324</b>	<b>6,043,507</b>	<b>5,951,097</b>	<b>6,026,723</b>	<b>1,933,964</b>	<b>41%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>17,028</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17,028)</b>	<b>-100%</b>
<b>Total Expenditures</b>	<b>24,901,730</b>	<b>28,166,148</b>	<b>29,895,742</b>	<b>14,817,363</b>	<b>31,254,514</b>	<b>28,642,214</b>	<b>31,123,559</b>	<b>31,543,857</b>	<b>32,144,688</b>	<b>1,358,772</b>	<b>5%</b>
<b>Revenue</b>											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	7,500	-	7,500	7,500	7,500	7,500	7,500	-	0%
Other Income	355,298	657,013	599,371	59,962	530,950	530,950	530,950	530,950	530,950	(68,421)	-11%
<b>Total Revenue</b>	<b>355,298</b>	<b>657,013</b>	<b>606,871</b>	<b>59,962</b>	<b>538,450</b>	<b>538,450</b>	<b>538,450</b>	<b>538,450</b>	<b>538,450</b>	<b>(68,421)</b>	<b>-11%</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.

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

Staffing expense changes include the request for two additional positions: Manager/Director of Purchasing & Logistics and Police Crime Intelligence Analyst (Social Media). There was a reduction on 5 budgeted officers to reflect the correct staffing levels. Overtime hourly rate increase by 25% due to the new rate calculation rules.

Supplies budget decreased due to the body-worn camera project that was completed in 2018.

Services increased mostly due to the interfund allocations for liability insurance and IT increasing. The IT allocation increased due to additional software being used by the Police Department and all software are included in the IT allocation. The liability insurance allocation increased due to liability insurance had been offset in prior years and the full amount of the liability insurance is now reflected in the current budget. Professional Services increased due to additional cell data needs for the body-worn cameras. Debt Service decreased due to fewer leases being funded through the General Fund. Several police car leases funded by the General Fund will be fully paid off in 2021.



## Fund 101 - General Fund Fire Department (0901)

Expenditures by Type	2018				2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
	2016	2017	Amended	06/30/18		2020	2021	2022	2023		
	Actual	Actual	Budget	Actual							
<b>Personnel</b>											
Salaries & Wages	11,839,493	12,351,075	13,103,291	6,314,943	12,608,788	13,462,427	13,703,476	13,949,322	14,200,085	(494,503)	-4%
Fringe Benefits	4,814,799	4,844,938	5,047,371	2,569,970	4,446,107	5,677,644	5,838,039	6,003,957	6,175,610	(601,264)	-12%
<b>Total Personnel</b>	<b>16,654,292</b>	<b>17,196,014</b>	<b>18,150,662</b>	<b>8,884,913</b>	<b>17,054,895</b>	<b>19,140,071</b>	<b>19,541,515</b>	<b>19,953,279</b>	<b>20,375,695</b>	<b>(1,095,767)</b>	<b>-6%</b>
<b>Supplies</b>	<b>365,402</b>	<b>289,404</b>	<b>516,512</b>	<b>275,440</b>	<b>615,422</b>	<b>461,150</b>	<b>461,150</b>	<b>461,150</b>	<b>461,150</b>	<b>98,910</b>	<b>19%</b>
<b>Services &amp; Charges</b>											
Professional Services	229,714	286,250	316,451	37,279	224,000	224,000	224,000	224,000	224,000	(92,451)	-29%
Printing & Advertising	37	1,992	500	62	3,000	3,000	3,000	3,000	3,000	2,500	500%
Utilities	194,476	230,909	229,000	152,077	235,000	235,000	235,000	235,000	235,000	6,000	3%
Education & Training	75,097	82,549	82,640	47,212	80,000	80,000	80,000	80,000	80,000	(2,640)	-3%
Travel	30,743	18,996	39,600	24,067	20,500	20,500	20,500	20,500	20,500	(19,100)	-48%
Repairs & Maintenance	605,844	858,151	898,981	547,395	807,000	687,000	687,000	687,000	687,000	(91,981)	-10%
Other Interfund Allocations	395,028	1,599,252	1,498,972	749,484	1,979,778	1,952,973	1,993,043	2,011,070	2,040,277	480,806	32%
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	16,870	16,417	10,025	10,209	18,500	18,500	18,500	18,500	18,500	8,475	85%
Transfers Out	-	-	-	-	608,052	3,975,558	3,216,945	4,505,278	3,313,030	608,052	-
<b>Total Services &amp; Charges</b>	<b>1,547,809</b>	<b>3,094,516</b>	<b>3,076,169</b>	<b>1,567,786</b>	<b>3,975,830</b>	<b>7,196,531</b>	<b>6,477,988</b>	<b>7,784,348</b>	<b>6,621,307</b>	<b>899,661</b>	<b>29%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>18,567,503</b>	<b>20,579,934</b>	<b>21,743,343</b>	<b>10,728,139</b>	<b>21,646,147</b>	<b>26,797,752</b>	<b>26,480,653</b>	<b>28,198,777</b>	<b>27,458,152</b>	<b>(97,196)</b>	<b>0%</b>
<b>Revenue</b>											
Charges for Services	239	25	500	-	500	500	500	500	500	-	0%
Grants/Intergovernmental	-	-	144,614	-	144,614	144,614	-	-	-	-	0%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	19,219	42,382	6,570	1,705	1,000	1,000	1,000	1,000	1,000	(5,570)	-85%
<b>Total Revenue</b>	<b>19,458</b>	<b>42,407</b>	<b>151,684</b>	<b>1,705</b>	<b>146,114</b>	<b>146,114</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>(5,570)</b>	<b>-4%</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.

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

2019 is the second year of a 5-year Collective Bargaining Agreement - the negotiated 2% increase in wages from 2018 to 2019 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, they department budgets 6 Civilian Recruit positions for 21 weeks. In 2019, the department is reclassifying a Financial Specialist Position from a Financial Specialist II to a Financial Specialist III to allow for increased responsibilities in this position. In 2018, the department began a pilot program to use a Community Paramedic position 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. Early signs of success have encouraged us to create capacity to expand this program in 2019.





## Fund 101 - General Fund

### Human Rights (1008)

Expenditures by Type	2016	2017	2018	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%	
	Actual	Actual	Amended Budget			2020	2021	2022	2023			
<b>Personnel</b>												
Salaries & Wages	201,519	201,641	206,025	101,602	212,610	215,879	219,213	222,614	226,083	6,585	3%	
Fringe Benefits	81,792	78,650	105,015	36,983	65,508	88,383	90,061	91,775	93,520	(39,507)	-38%	
<b>Total Personnel</b>	<b>283,311</b>	<b>280,291</b>	<b>311,040</b>	<b>138,584</b>	<b>278,118</b>	<b>304,262</b>	<b>309,274</b>	<b>314,389</b>	<b>319,603</b>	<b>(32,922)</b>	<b>-11%</b>	
<b>Supplies</b>	<b>1,200</b>	<b>559</b>	<b>1,037</b>	<b>685</b>	<b>1,037</b>	<b>1,037</b>	<b>1,037</b>	<b>1,037</b>	<b>1,037</b>	<b>-</b>	<b>0%</b>	
<b>Services &amp; Charges</b>												
Professional Services	-	-	-	-	-	-	-	-	-	-	-	
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	-	-	-	-	-	
Education & Training	270	-	2,500	1,461	2,500	2,500	2,500	2,500	2,500	-	0%	
Travel	776	704	1,046	419	500	-	-	-	-	(1,046)	-100%	
Repairs & Maintenance	9,817	8,879	10,775	5,759	9,200	9,200	9,200	9,200	9,200	(1,575)	-15%	
Other Interfund Allocations	6,288	64,944	68,231	34,116	49,491	47,680	48,678	48,730	49,240	(18,740)	-27%	
Debt Service												
Principal	-	-	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	
Other Services & Charges	47,494	49,510	52,504	20,038	45,360	46,439	47,550	48,695	49,874	(7,144)	-14%	
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>64,645</b>	<b>124,037</b>	<b>135,056</b>	<b>61,792</b>	<b>106,551</b>	<b>105,819</b>	<b>107,928</b>	<b>109,125</b>	<b>110,814</b>	<b>(28,505)</b>	<b>-21%</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>349,157</b>	<b>404,887</b>	<b>447,133</b>	<b>201,062</b>	<b>385,706</b>	<b>411,118</b>	<b>418,239</b>	<b>424,551</b>	<b>431,454</b>	<b>(61,427)</b>	<b>-14%</b>	
<b>Revenue</b>												
Grants/Intergovernmental	-	-	-	-	30,000	30,000	30,000	30,000	30,000	30,000	-	
Donations	-	-	-	-	-	-	-	-	-	-	-	
Other Income	-	-	21,734	21,734	-	-	-	-	-	(21,734)	-100%	
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>21,734</b>	<b>21,734</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>8,266</b>	<b>38%</b>	

**Department 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.

**MISSION STATEMENT**

To provide service to the citizens of South Bend through impartial, unbiased decisions regarding discrimination charges filed with the South Bend Human Rights Commission under the ordinance in areas of employment, housing, public accommodation and education, based on race, religion, color, sex, national origin or ancestry, sexual orientation or gender identity, disability and in housing familial status. To stimulate community awareness of equal protection of the law in protected areas through education, collaboration, and coordination with other community agencies.

**DUTIES AND POWERS OF THE COMMISSION**

In addition to receiving and or initiating investigations of discriminatory practices and recommending for appointment to the Mayor such personnel as may be necessary, the Commission can act as conciliator in matters involving race, religion, color, sex, national origin or ancestry, sexual orientation or gender identity, disability and in housing familial status. It can create advisory committees and sub-committees to effectuate its purposes. It can recommend to the Mayor and Common Council legislation to further purposes of the ordinance. It can take testimony of any person under oath relating to any matter in question before it. Upon the approval of the Department of Law, it can subpoena witnesses, documents, and records pertinent to matters under investigation.

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund and occasionally receives grants. HUD and EEOC grants are received in the Human Rights Federal Grant Fund (258).

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

In 2018, the South Bend Human Rights Commission expanded from City of South Bend to St. Joseph County. The South Bend Human Rights Commission is one of only two in the state of Indiana eligible to investigate ICRC and EEOC cases. In 2017, the South Bend Human Rights Commission handled 3,925 cases within city limits. The continued partnership with St. Joseph County, to investigate discrimination complaints, has resulted in an increase in caseload.

In 2019, a part-time Administrative Assistant II will be added to the General Fund (101) to help with intake due to the increased caseload. The Human Rights Commission budgeted for a second Administrative Assistant in 2019, but will only fill the position if St. Joseph County agrees to reimburse the City. The Employment Manager position will be moved from the General Fund (101) to the Human Rights Federal Grant Fund (258). This position handles all EEOC issues. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. The decrease in other services and charges of 14% is due to new rental lease agreement, which eliminates cost of property taxes for the portion of square footage (2,975) being used by the South Bend Human Rights Commission.

**2019 Goals**

- Continue to work with the City of Mishawaka and St. Joseph County to ensure that all of the residents of St. Joseph County are ensured equal opportunity.
- Continue to work in the community with the Diversity & Inclusion Director. Continue to inform residents that diversity strengthens and benefits our community through our community through inclusion of all types of people.
- Work with the Diversity and Inclusion Director in an effort to further the City's goal of ensuring that all employees in the City have the opportunity to accel.
- The Commission will continue the policy that all cases filed with the Commission must be completed within 180 days or less with an exception for those cases that require legal intervention. Those cases must be completed within 360 days.
- Maintain Federal contracts with EEOC and HUD and local contracts with Community Investment.
- Continue to seek grants and other forms of revenue to supplement the General Fund budget.

## Fund 102 - Rainy Day

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance	%
						2020	2021	2022	2023	2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	1,405,850	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	86,416	93,891	185,000	82,803	160,000	160,000	160,000	160,000	160,000	(25,000)	-14%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,492,266</b>	<b>93,891</b>	<b>185,000</b>	<b>82,803</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>(25,000)</b>	<b>-14%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<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>-</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>-</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>-</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>1,492,266</b>	<b>93,891</b>	<b>185,000</b>	<b>82,803</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>		
Beginning Cash Balance	8,678,882	10,166,491	10,294,137		10,479,137	10,639,137	10,799,137	10,959,137	11,119,137		
Cash Adjustments	(4,657)	33,755	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>10,166,491</b>	<b>10,294,137</b>	<b>10,479,137</b>		<b>10,639,137</b>	<b>10,799,137</b>	<b>10,959,137</b>	<b>11,119,137</b>	<b>11,279,137</b>		
Cash Reserves Target	8,805,172	8,555,157	8,804,325		12,204,851	10,500,350	9,683,546	9,631,049	9,690,233		

**Cash Reserve**  
3% of total expenditures in previous fiscal year

**Fund Purpose:**

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

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

The cash reserve requirement for this fund is 3% of prior year operational expenditures, excluding one-time capital expenditures.

**Explanation of Revenue Sources:**

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

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

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

No expenditures are budgeted at this time.

### Fund 201 - Parks & Recreation

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance	%
						2020	2021	2022	2023		
<b>Revenue</b>											
Property Taxes	7,902,995	9,033,731	9,591,899	5,271,460	9,680,317	9,230,317	9,322,620	9,415,846	9,510,005	88,418	1%
Other Taxes	667,306	791,778	842,316	410,872	720,180	676,700	683,467	690,302	697,205	(122,136)	-15%
Grants/Intergovernmental	-	-	2,050,000	458,708	3,050,000	75,000	100,000	125,000	150,000	1,000,000	49%
Charges for Services	1,685,695	2,488,111	2,354,871	737,168	3,583,861	3,706,849	3,757,404	3,808,856	3,861,222	1,228,990	52%
Interest Earnings	23,779	22,651	87,000	34,872	30,996	30,996	30,996	30,996	30,996	(56,004)	-64%
Donations	1,650	1,500	100,000	1,500	626,000	645,500	661,450	678,995	698,295	526,000	526%
Other Income	1,068,852	261,758	342,010	141,145	301,000	301,075	301,151	301,228	301,307	(41,010)	-12%
Transfers In	-	2,040,354	2,267,600	643,800	400,000	500,000	1,500,000	1,500,000	1,500,000	(1,867,600)	-82%
<b>Total Revenue</b>	<b>11,350,277</b>	<b>14,639,882</b>	<b>17,635,696</b>	<b>7,699,525</b>	<b>18,392,354</b>	<b>15,166,437</b>	<b>16,357,088</b>	<b>16,551,223</b>	<b>16,749,029</b>	<b>756,658</b>	<b>4%</b>
<b>Expenditures by Dept</b>											
Administration (1100)	1,079,850	1,404,091	1,303,768	664,146	1,744,212	1,756,532	1,786,012	1,793,488	1,811,832	440,444	34%
Maintenance (1101)	5,139,306	6,335,078	6,934,730	2,902,542	9,274,684	7,492,835	7,593,110	7,789,232	7,947,294	2,339,954	34%
Golf Courses (1102)	1,468,475	1,409,068	1,641,526	726,992	1,472,609	1,520,793	1,548,357	1,567,002	1,598,700	(168,917)	-10%
Recreation (1103)	2,155,807	2,008,072	2,161,005	861,350	3,037,627	3,237,077	3,282,380	3,328,589	3,375,720	876,622	41%
Potawatomi Zoo (1104)	801,960	705,715	716,000	385,964	700,000	700,000	700,000	700,000	600,000	(16,000)	-2%
Potawatomi Greenhouse (1106)	35,912	37,710	46,602	34,194	46,527	-	-	-	-	(75)	0%
Graffiti Removal (1108)	97,569	102,258	106,459	46,561	-	-	-	-	-	(106,459)	-100%
Marketing & Events (1110)	-	746,809	1,033,376	431,049	1,214,568	1,308,743	1,326,843	1,345,306	1,364,138	181,192	18%
Regional Cities Grant (1111)	-	195,060	2,338,595	551,041	2,886,405	-	-	-	-	547,810	23%
<b>Total Expenditures</b>	<b>10,778,878</b>	<b>12,943,862</b>	<b>16,282,061</b>	<b>6,603,838</b>	<b>20,376,632</b>	<b>16,015,980</b>	<b>16,236,702</b>	<b>16,523,617</b>	<b>16,697,684</b>	<b>4,094,571</b>	<b>25%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	5,096,220	5,461,667	5,535,402	2,579,288	6,269,655	6,374,046	6,466,175	6,577,207	6,672,774	734,253	13%
Fringe Benefits	2,024,573	2,280,632	2,475,024	1,152,098	2,012,453	2,778,877	2,827,919	2,879,225	2,930,191	(462,571)	-19%
<b>Total Personnel</b>	<b>7,120,793</b>	<b>7,742,299</b>	<b>8,010,426</b>	<b>3,731,386</b>	<b>8,282,108</b>	<b>9,152,923</b>	<b>9,294,094</b>	<b>9,456,432</b>	<b>9,602,965</b>	<b>271,682</b>	<b>3%</b>
<b>Supplies</b>	<b>893,775</b>	<b>886,640</b>	<b>1,366,572</b>	<b>517,869</b>	<b>1,462,641</b>	<b>1,457,455</b>	<b>1,486,447</b>	<b>1,512,434</b>	<b>1,548,674</b>	<b>96,069</b>	<b>7%</b>
<b>Services &amp; Charges</b>											
Professional Services	735,360	830,794	1,264,773	743,591	1,577,509	855,909	855,909	855,909	755,909	312,736	25%
Printing & Advertising	30,619	72,889	75,200	29,418	145,247	145,247	145,247	145,247	145,247	70,047	93%
Utilities	541,014	686,504	872,267	277,344	630,800	694,600	759,062	829,001	907,125	(241,467)	-28%
Education & Training	4,381	7,283	19,210	2,951	37,400	37,400	37,400	37,400	37,400	18,190	95%
Travel	24,503	16,209	19,330	1,808	26,100	25,800	25,800	25,800	25,800	6,770	35%
Repairs & Maintenance	275,027	869,863	599,452	205,623	539,125	485,235	488,360	491,641	495,087	(60,327)	-10%
Other Interfund Allocations	520,868	1,213,673	1,066,862	532,242	1,672,261	1,626,207	1,648,382	1,648,311	1,659,035	605,399	57%
Debt Service											
Principal	189,342	265,309	320,442	131,380	382,095	383,687	350,072	381,713	381,713	61,653	19%
Interest & Fees	5,724	19,957	29,782	8,271	26,365	18,541	10,929	4,729	991	(3,417)	-11%
Grants & Subsidies	-	15,100	29,560	15,000	15,000	-	-	-	-	(14,560)	-49%
Other Services & Charges	414,711	317,341	678,335	183,132	1,106,776	1,132,976	1,135,000	1,135,000	1,137,738	428,441	63%
Transfers Out	-	-	104,850	-	-	-	-	-	-	(104,850)	-100%
<b>Total Services &amp; Charges</b>	<b>2,741,550</b>	<b>4,314,923</b>	<b>5,080,063</b>	<b>2,130,760</b>	<b>6,158,678</b>	<b>5,405,602</b>	<b>5,456,161</b>	<b>5,554,751</b>	<b>5,546,045</b>	<b>1,078,615</b>	<b>21%</b>
<b>Capital</b>	<b>22,760</b>	<b>-</b>	<b>1,825,000</b>	<b>223,823</b>	<b>4,473,205</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,648,205</b>	<b>145%</b>
<b>Total Expenditures</b>	<b>10,778,878</b>	<b>12,943,862</b>	<b>16,282,061</b>	<b>6,603,838</b>	<b>20,376,632</b>	<b>16,015,980</b>	<b>16,236,702</b>	<b>16,523,617</b>	<b>16,697,684</b>	<b>4,094,571</b>	<b>25%</b>
<b>Net Surplus / (Deficit)</b>	<b>571,398</b>	<b>1,696,020</b>	<b>1,353,635</b>	<b>1,095,687</b>	<b>(1,984,278)</b>	<b>(849,543)</b>	<b>120,386</b>	<b>27,606</b>	<b>51,345</b>		
Beginning Cash Balance	3,913,925	4,490,441	6,210,755		7,564,390	5,580,112	4,730,569	4,850,955	4,878,561		
Cash Adjustments	5,117	24,294	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>4,490,441</b>	<b>6,210,755</b>	<b>7,564,390</b>		<b>5,580,112</b>	<b>4,730,569</b>	<b>4,850,955</b>	<b>4,878,561</b>	<b>4,929,906</b>		
Cash Reserves Target	2,694,720	3,235,965	4,070,515		5,094,158	4,003,995	4,059,176	4,130,904	4,174,421		
										<b>Cash Reserve</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 divisions within the department: Administration, Maintenance, Golf, Recreation, and Experience/Marketing.

**Explanation of Revenue Sources:**

This fund's main sources of revenue is property taxes. It also receives a portion of auto excise and motor vehicle taxes. Some revenue is derived from charged for services such as pavilion rental, golf course fees, concessions, and fees for camps, leagues, fitness center, special events, and other activities. Starting in 2019, this fund will receive an annual donation of \$450k from the Pokagon Band. It will be received through 2023. Interfund transfers from the EDIT Fund 408 help subsidize the Parks operations. This fund also receives revenue from interest earned on the fund's cash balance.

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

In 2017, VPA was awarded a Regional Cities Grant of \$5 million that is funded via the Northern Indiana Regional Development Authority. Capital expenditures reflect the use of the grant funds. Starting in 2019, the Recreation Nonreverting Fund (203) and the Park Nonreverting Capital Fund (405) will be discontinued and the activity formerly appearing in them will be represented in the Parks & Recreation Fund (201). This will allow for better reporting and more efficient use of funds. In 2019, the Graffiti Removal division (1108) will be combined into the Maintenance Division (1101) budget. This is a reasonable change given that the Graffiti Division's budget was minimal and the division is under the Maintenance Division's supervision.



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

	2016	2017	2018	06/30/18	2019	Forecast				Budget	% Change
	Actual	Actual	Amended Budget			Actual	Adopted Budget	2020	2021	2022	
<b>Historical Revenue by Fund</b>											
201 Parks & Recreation	11,350,277	14,639,882	17,635,696	7,699,525	18,392,354	15,166,437	16,357,088	16,551,223	16,749,029	756,658	4%
203 Recreation Nonreverting	943,402	949,896	1,804,518	555,059	-	-	-	-	-	(1,804,518)	-100%
405 Park Nonreverting Capital	8,514	270,952	230,894	3,744	-	-	-	-	-	(230,894)	-100%
<b>Total Revenue</b>	<b>12,302,193</b>	<b>15,860,730</b>	<b>19,671,108</b>	<b>8,258,327</b>	<b>18,392,354</b>	<b>15,166,437</b>	<b>16,357,088</b>	<b>16,551,223</b>	<b>16,749,029</b>	<b>(1,047,860)</b>	<b>-5%</b>
<b>Revenue by Type</b>											
Property Taxes	7,902,995	9,033,731	9,591,899	5,271,460	9,680,317	9,230,317	9,322,620	9,415,846	9,510,005	88,418	1%
Other Taxes	667,306	791,778	842,316	410,872	720,180	676,700	683,467	690,302	697,205	(122,136)	-15%
Grants/Intergovernmental	-	-	2,050,000	458,708	3,050,000	75,000	100,000	125,000	150,000	1,000,000	49%
Charges for Services	2,625,595	3,380,017	3,888,898	1,284,127	3,583,861	3,706,849	3,757,404	3,808,856	3,861,222	(305,037)	-8%
Interest Earnings	35,219	32,311	103,500	42,341	30,996	30,996	30,996	30,996	30,996	(72,504)	-70%
Donations	1,650	131,200	247,600	1,500	626,000	645,500	661,450	678,995	698,295	378,400	153%
Other Income	1,069,429	266,340	599,295	145,519	301,000	301,075	301,151	301,228	301,307	(298,295)	-50%
Transfers In	-	2,225,354	2,347,600	643,800	400,000	500,000	1,500,000	1,500,000	1,500,000	(1,947,600)	-83%
<b>Total Revenue</b>	<b>12,302,193</b>	<b>15,860,730</b>	<b>19,671,108</b>	<b>8,258,327</b>	<b>18,392,354</b>	<b>15,166,437</b>	<b>16,357,088</b>	<b>16,551,223</b>	<b>16,749,029</b>	<b>(1,278,754)</b>	<b>-7%</b>
<b>Historical Expenditures by Fund</b>											
201 Parks & Recreation	10,778,878	12,943,862	16,282,061	6,603,838	20,376,632	16,015,980	16,236,702	16,523,617	16,697,684	4,094,571	25%
203 Recreation Nonreverting	954,996	975,364	2,590,403	450,171	-	-	-	-	-	(2,590,403)	-100%
405 Park Nonreverting Capital	167,529	404,956	407,872	65,283	-	-	-	-	-	(407,872)	-100%
<b>Total Expenditures</b>	<b>11,901,403</b>	<b>14,324,182</b>	<b>19,280,336</b>	<b>7,119,292</b>	<b>20,376,632</b>	<b>16,015,980</b>	<b>16,236,702</b>	<b>16,523,617</b>	<b>16,697,684</b>	<b>(1,714,585)</b>	<b>-9%</b>
<b>Expenditures by Dept</b>											
Parks Administration	1,079,850	1,404,091	1,303,768	664,146	1,744,212	1,756,532	1,786,012	1,793,488	1,811,832	440,444	34%
Parks Maintenance	5,179,812	6,621,629	7,240,070	2,967,825	9,274,684	7,492,835	7,593,110	7,789,232	7,947,294	2,034,614	28%
Golf Courses	1,580,618	1,527,473	1,724,058	726,992	1,472,609	1,520,793	1,548,357	1,567,002	1,598,700	(251,449)	-15%
Recreation	3,123,184	2,924,112	4,466,898	1,230,943	3,037,627	3,237,077	3,282,380	3,328,589	3,375,720	(1,429,271)	-32%
Potawatomi Zoo	804,458	705,715	716,000	385,964	700,000	700,000	700,000	700,000	600,000	(16,000)	-2%
Potawatomi Greenhouse	35,912	37,710	46,602	34,194	46,527	-	-	-	-	(75)	0%
Graffiti Removal	97,569	102,258	106,459	46,561	-	-	-	-	-	(106,459)	-100%
Marketing & Events	-	806,134	1,337,886	511,627	1,214,568	1,308,743	1,326,843	1,345,306	1,364,138	(123,318)	-9%
Regional Cities Grant	-	195,060	2,338,595	551,041	2,886,405	-	-	-	-	547,810	23%
<b>Total Expenditures</b>	<b>11,901,403</b>	<b>14,324,182</b>	<b>19,280,336</b>	<b>7,119,292</b>	<b>20,376,632</b>	<b>16,015,980</b>	<b>16,236,702</b>	<b>16,523,617</b>	<b>16,697,684</b>	<b>1,096,296</b>	<b>6%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	5,447,833	5,780,581	5,992,928	2,721,660	6,269,655	6,374,046	6,466,175	6,577,207	6,672,774	276,727	5%
Fringe Benefits	2,056,814	2,309,498	2,533,915	1,163,864	2,012,453	2,778,877	2,827,919	2,879,225	2,930,191	(521,462)	-21%
<b>Total Personnel</b>	<b>7,504,647</b>	<b>8,090,079</b>	<b>8,526,843</b>	<b>3,885,523</b>	<b>8,282,108</b>	<b>9,152,923</b>	<b>9,294,094</b>	<b>9,456,432</b>	<b>9,602,965</b>	<b>(244,735)</b>	<b>-3%</b>
<b>Supplies</b>											
	1,121,436	1,107,691	1,747,652	600,699	1,462,641	1,457,455	1,486,447	1,512,434	1,548,674	(285,011)	-16%
<b>Services &amp; Charges</b>											
Professional Services	837,570	958,991	1,421,949	780,676	1,577,509	855,909	855,909	855,909	755,909	155,560	11%
Printing & Advertising	42,085	80,862	179,468	50,461	145,247	145,247	145,247	145,247	145,247	(34,221)	-19%
Utilities	541,014	686,504	872,267	277,344	630,800	694,600	759,062	829,001	907,125	(241,467)	-28%
Education & Training	11,919	10,013	36,257	5,226	37,400	37,400	37,400	37,400	37,400	1,143	3%
Travel	35,346	25,388	41,139	3,540	26,100	25,800	25,800	25,800	25,800	(15,039)	-37%
Repairs & Maintenance	275,027	997,672	643,124	208,297	539,125	485,235	488,360	491,641	495,087	(103,999)	-16%
Other Interfund Allocations	589,832	1,300,349	1,177,008	587,316	1,672,261	1,626,207	1,648,382	1,648,311	1,659,035	495,253	42%
<b>Debt Service</b>											
Principal	189,342	265,309	320,442	131,380	382,095	383,687	350,072	381,713	381,713	61,653	19%
Interest & Fees	5,724	19,957	29,782	8,271	26,365	18,541	10,929	4,729	991	(3,417)	-11%
Grants & Subsidies	-	15,100	96,235	15,000	15,000	-	-	-	-	(81,235)	-84%
Other Services & Charges	660,221	490,982	1,045,820	310,235	1,106,776	1,132,976	1,135,000	1,135,000	1,137,738	60,956	6%
Transfers Out	-	-	1,084,850	-	-	-	-	-	-	(1,084,850)	-100%
<b>Total Services &amp; Charges</b>	<b>3,188,080</b>	<b>4,851,127</b>	<b>6,948,341</b>	<b>2,377,746</b>	<b>6,158,678</b>	<b>5,405,602</b>	<b>5,456,161</b>	<b>5,554,751</b>	<b>5,546,045</b>	<b>(789,663)</b>	<b>-11%</b>
<b>Capital</b>											
	87,240	275,285	2,057,500	255,323	4,473,205	-	-	-	-	2,415,705	117%
<b>Total Expenditures</b>	<b>11,901,403</b>	<b>14,324,182</b>	<b>19,280,336</b>	<b>7,119,292</b>	<b>20,376,632</b>	<b>16,015,980</b>	<b>16,236,702</b>	<b>16,523,617</b>	<b>16,697,684</b>	<b>1,096,296</b>	<b>6%</b>
<b>Net Surplus / (Deficit)</b>	<b>400,791</b>	<b>1,536,548</b>	<b>390,772</b>	<b>1,139,036</b>	<b>(1,984,278)</b>	<b>(849,543)</b>	<b>120,386</b>	<b>27,606</b>	<b>51,345</b>		
<b>Cash Reserve</b>											
Beginning Cash Balance	5,204,575	5,609,296	7,173,618		7,564,390	5,580,112	4,730,569	4,850,955	4,878,562	25% of Annual expenditures	
Cash Adjustments	3,931	27,774	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>5,609,296</b>	<b>7,173,618</b>	<b>7,564,390</b>		<b>5,580,112</b>	<b>4,730,569</b>	<b>4,850,955</b>	<b>4,878,562</b>	<b>4,929,906</b>		
Cash Reserves Target	2,975,351	3,581,046	4,820,084		5,094,158	4,003,995	4,059,176	4,130,904	4,174,421		

Starting in 2019, the Recreation Nonreverting Fund (203) and the Park Nonreverting Capital Fund (405) will be discontinued and the activity formerly appearing in them will be represented in the Parks & Recreation Fund (201). This will allow for better reporting and more efficient use of funds.



## Fund 202 - Motor Vehicle Highway

Fund Type	Special Revenue Funds				Control	City Funds						
			2018		2019		Forecast				Budget	%
	2016	2017	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	Change	
	Actual	Actual	Budget	Actual	Budget					2018-2019	%	
<b>Revenue</b>												
Other Taxes	5,647,108	6,040,898	6,870,731	3,569,095	6,299,031	6,432,394	6,567,425	6,704,156	6,842,622	(571,700)	-8%	
Charges for Services	216,632	227,329	223,365	64,525	222,445	224,670	226,916	229,185	231,478	(920)	0%	
Interest Earnings	55,020	61,002	136,213	58,102	47,845	48,324	48,806	49,295	49,788	(88,368)	-65%	
Other Income	41,819	62,107	77,369	22,763	10,882	10,882	10,882	10,882	10,882	(66,487)	-86%	
Interfund Allocation Reimb	-	-	-	-	138,150	140,913	143,731	146,606	149,538	138,150	-	
Transfers In	3,703,000	3,964,974	3,787,750	1,893,875	3,787,750	5,000,000	5,000,000	5,000,000	5,000,000	-	0%	
<b>Total Revenue</b>	<b>9,663,579</b>	<b>10,356,311</b>	<b>11,095,428</b>	<b>5,608,360</b>	<b>10,506,103</b>	<b>11,857,183</b>	<b>11,997,760</b>	<b>12,140,124</b>	<b>12,284,308</b>	<b>(589,325)</b>	<b>-5%</b>	
<b>Expenditures by Dept</b>												
Streets / Traffic & Lighting	7,398,415	7,859,564	10,789,090	4,130,307	12,903,763	10,361,677	10,545,847	10,583,505	10,774,296	2,114,673	20%	
Curb & Sidewalk	1,272,789	1,510,285	1,604,891	292,374	1,442,185	1,488,602	1,500,720	1,513,213	1,525,733	(162,706)	-10%	
<b>Total Expenditures</b>	<b>8,671,204</b>	<b>9,369,849</b>	<b>12,393,981</b>	<b>4,422,682</b>	<b>14,345,948</b>	<b>11,850,279</b>	<b>12,046,567</b>	<b>12,096,718</b>	<b>12,300,029</b>	<b>1,951,967</b>	<b>16%</b>	
<b>Expenditures by Type</b>												
<b>Personnel</b>												
Salaries & Wages	2,707,543	2,580,742	3,146,332	1,442,616	3,226,146	3,266,103	3,306,598	3,347,762	3,389,392	79,814	3%	
Fringe Benefits	1,152,248	1,230,730	1,600,885	692,887	1,266,423	1,711,235	1,739,340	1,767,984	1,797,115	(334,462)	-21%	
<b>Total Personnel</b>	<b>3,859,791</b>	<b>3,811,471</b>	<b>4,747,217</b>	<b>2,135,502</b>	<b>4,492,569</b>	<b>4,977,338</b>	<b>5,045,938</b>	<b>5,115,746</b>	<b>5,186,507</b>	<b>(254,648)</b>	<b>-5%</b>	
<b>Supplies</b>	<b>1,615,606</b>	<b>1,721,517</b>	<b>2,648,084</b>	<b>706,949</b>	<b>2,934,307</b>	<b>2,390,579</b>	<b>2,396,933</b>	<b>2,403,366</b>	<b>2,409,882</b>	<b>286,223</b>	<b>11%</b>	
<b>Services &amp; Charges</b>												
Professional Services	557,766	854,940	938,474	34,961	540,468	540,468	540,468	540,468	540,468	(398,006)	-42%	
Printing & Advertising	550	323	850	28	1,000	1,000	1,000	1,000	1,000	150	18%	
Utilities	40,299	42,517	51,900	27,974	53,510	53,510	53,510	53,510	53,510	1,610	3%	
Education & Training	3,250	5,710	8,000	3,950	10,000	10,000	10,000	10,000	10,000	2,000	25%	
Travel	1,513	2,575	5,110	1,716	10,000	10,000	10,000	10,000	10,000	4,890	96%	
Repairs & Maintenance	1,113,144	1,245,145	1,961,030	648,881	1,093,368	1,104,268	1,115,274	1,126,393	1,137,622	(867,662)	-44%	
Other Interfund Allocations	761,469	853,056	1,028,733	509,370	1,628,279	1,617,986	1,647,097	1,663,315	1,686,185	599,546	58%	
Debt Service												
Principal	484,917	677,271	831,871	315,455	857,551	932,870	1,008,400	953,891	1,049,580	25,680	3%	
Interest & Fees	23,960	35,352	42,958	13,167	68,076	77,440	83,127	84,209	80,455	25,118	58%	
Other Services & Charges	169,479	93,177	101,886	8,731	156,820	134,820	134,820	134,820	134,820	54,934	54%	
Transfers Out	-	-	-	-	2,500,000	-	-	-	-	2,500,000	-	
<b>Total Services &amp; Charges</b>	<b>3,156,348</b>	<b>3,810,066</b>	<b>4,970,812</b>	<b>1,564,232</b>	<b>6,919,072</b>	<b>4,482,362</b>	<b>4,603,696</b>	<b>4,577,606</b>	<b>4,703,640</b>	<b>1,948,260</b>	<b>39%</b>	
<b>Capital</b>	<b>39,458</b>	<b>26,795</b>	<b>27,868</b>	<b>15,998</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(27,868)</b>	<b>-100%</b>	
<b>Total Expenditures</b>	<b>8,671,204</b>	<b>9,369,849</b>	<b>12,393,981</b>	<b>4,422,682</b>	<b>14,345,948</b>	<b>11,850,279</b>	<b>12,046,567</b>	<b>12,096,718</b>	<b>12,300,029</b>	<b>1,951,967</b>	<b>16%</b>	
<b>Net Surplus / (Deficit)</b>	<b>992,375</b>	<b>986,461</b>	<b>(1,298,553)</b>	<b>1,185,678</b>	<b>(3,839,845)</b>	<b>6,904</b>	<b>(48,807)</b>	<b>43,406</b>	<b>(15,721)</b>			
Beginning Cash Balance	5,210,952	6,122,507	7,132,834		5,834,281	1,994,436	2,001,340	1,952,533	1,995,939	<b>Cash Reserve</b>		
Cash Adjustments	(80,819)	23,865	-		-	-	-	-	-	25% of Annual expenditures		
<b>Ending Cash Balance</b>	<b>6,122,507</b>	<b>7,132,834</b>	<b>5,834,281</b>		<b>1,994,436</b>	<b>2,001,340</b>	<b>1,952,533</b>	<b>1,995,939</b>	<b>1,980,218</b>			
Cash Reserves Target	2,167,801	2,342,462	3,098,495		3,586,487	2,962,570	3,011,642	3,024,180	3,075,007			

**Fund Purpose:**

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

**STREETS:** The Office of Streets repairs and maintains 2,200 lane miles of road surface in the city limits. Maintenance on streets ranges from paving and patching in the summer to plowing snow in the winter. In 2017, 19.06 miles of streets were resurfaced and 363 tons of patch mix were used to fix potholes. In addition to maintenance, Streets maintains around 398 miles of alley surface. Also operating under the Street Department is Unit 211, a 24/7 response vehicle that works with the South Bend Police Department and the South Bend Fire Department for emergencies.

**TRAFFIC & LIGHTING:** The Office of Traffic & Lighting maintains traffic signs, signals and city-owned street lights, and is responsible for approximately 160 signalized intersections and 3,000 street lights. In 2017, there were roughly 1,650 work orders for sign maintenance, installation and/or removal. Not only does this office provide traffic control in construction areas for the Offices of Streets and Sewers, but Traffic & Lighting also works with the South Bend Police Department to provide traffic control for special events in the city, setting up traffic control for an average of 100 different events in a year.

**Explanation of Revenue Sources:**

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

2019 Gasoline Tax Revenue is estimated to decrease based on estimates provided by the Indiana Department of Local Government Finance (DLGF). The City estimates that 2019 Wheel Tax Revenue will increase based on the average of increases/decreases over the last 5 years. The City continues to work with the State to understand the gasoline tax revenue estimates for the coming years.

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

**Street Department** - Historically, the Street Department has used approximately \$450,000 from the Local Road & Street Fund 251 (LR&S) to pay for asphalt and related paving materials. In 2018, the Street Department earmarked \$600,000 of its street maintenance budget for contracted paving work. In 2019, it was decided to budget an additional \$550,000 in the MVH Fund (202) for paving materials and to use LR&S Fund (251) dollars to fund contracted paving.

**Curb & Sidewalk Program** - Three (3) Concrete Finishers were added to the 2019 budget. These new crew members will provide additional manpower to enable the department to complete approximately 20% more curb and sidewalk rehabilitation. Also, the addition of these employees will allow the Street Department to revive their Crack Sealing program, which will add to the City's pavement preservation efforts. They will also assist with leaf collection and snow control.



### Fund 203 - Recreation Nonreverting

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	934,733	886,152	1,516,205	543,839	-	-	-	-	-	(1,516,205)	-100%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	8,093	8,462	15,000	6,845	-	-	-	-	-	(15,000)	-100%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	54,700	120,000	-	-	-	-	-	-	(120,000)	-100%
Other Income	576	582	153,313	4,374	-	-	-	-	-	(153,313)	-100%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>943,402</b>	<b>949,896</b>	<b>1,804,518</b>	<b>555,059</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,804,518)</b>	<b>-100%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	351,613	318,913	457,526	142,372	-	-	-	-	-	(457,526)	-100%
Fringe Benefits	32,241	28,867	58,891	11,765	-	-	-	-	-	(58,891)	-100%
<b>Total Personnel</b>	<b>383,854</b>	<b>347,780</b>	<b>516,417</b>	<b>154,137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(516,417)</b>	<b>-100%</b>
<b>Supplies</b>	<b>164,695</b>	<b>159,833</b>	<b>294,708</b>	<b>51,701</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(294,708)</b>	<b>-100%</b>
<b>Services &amp; Charges</b>											
Professional Services	102,210	128,197	157,176	37,086	-	-	-	-	-	(157,176)	-100%
Printing & Advertising	11,466	7,973	104,268	21,043	-	-	-	-	-	(104,268)	-100%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	7,537	2,730	17,047	2,275	-	-	-	-	-	(17,047)	-100%
Travel	10,843	9,179	21,809	1,732	-	-	-	-	-	(21,809)	-100%
Repairs & Maintenance	-	8,261	13,672	20	-	-	-	-	-	(13,672)	-100%
Other Interfund Allocations	68,964	86,676	110,146	55,074	-	-	-	-	-	(110,146)	-100%
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	66,675	-	-	-	-	-	-	(66,675)	-100%
Other Services & Charges	164,128	168,686	313,485	127,103	-	-	-	-	-	(313,485)	-100%
Transfers Out	-	-	850,000	-	-	-	-	-	-	(850,000)	-100%
<b>Total Services &amp; Charges</b>	<b>365,148</b>	<b>411,702</b>	<b>1,654,278</b>	<b>244,332</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,654,278)</b>	<b>-100%</b>
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	56,050	125,000	-	-	-	-	-	-	(125,000)	-100%
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	41,299	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital</b>	<b>41,299</b>	<b>56,050</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(125,000)</b>	<b>-100%</b>
<b>Total Expenditures</b>	<b>954,996</b>	<b>975,364</b>	<b>2,590,403</b>	<b>450,171</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(125,000)</b>	<b>-5%</b>
<b>Net Surplus / (Deficit)</b>	<b>(11,593)</b>	<b>(25,469)</b>	<b>(785,885)</b>	<b>104,888</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	821,640	808,692	785,885	-	-	-	-	-	-	<b>Cash Reserve</b> 25% of Annual expenditures	
Cash Adjustments	(1,355)	2,662	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>808,692</b>	<b>785,885</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Cash Reserves Target	238,749	243,841	-	-	-	-	-	-	-		

**Fund Purpose:**

This fund accounts for parks programs that are expected to recover most if not all of their costs through fee collections.

**Explanation of Revenue Sources:**

This fund collects revenue from fees for camps, leagues, fitness center, special events, and other activities. This fund also receives revenue from interest earned on the fund's cash balance.

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

Starting in 2019, the Recreation Nonreverting Fund (203) will be discontinued and the activity formerly appearing in this fund will be represented in the Parks & Recreation Fund (201). This will allow for better reporting and more efficient use of funds. At the end of 2018, the cash balance in the Recreation Nonreverting Fund will be transferred to the Parks & Recreation Fund.

## Fund 209 - Studebaker-Oliver Revitalizing Grants

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	172,817	255,073	101,014	40,054	-	-	-	-	-	(101,014)	-100%
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	10,085	7,699	15,500	7,158	10,000	200	-	-	-	(5,500)	-35%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	100,000	100,000	100,000	-	100,000	100,000	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>282,902</b>	<b>362,772</b>	<b>216,514</b>	<b>47,212</b>	<b>110,000</b>	<b>100,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(106,514)</b>	<b>-49%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	535,017	342,795	1,078,598	47,205	750,000	-	-	-	-	(328,598)	-30%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>535,017</b>	<b>342,795</b>	<b>1,078,598</b>	<b>47,205</b>	<b>750,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(328,598)</b>	<b>-30%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>535,017</b>	<b>342,795</b>	<b>1,078,598</b>	<b>47,205</b>	<b>750,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(328,598)</b>	<b>-30%</b>
<b>Net Surplus / (Deficit)</b>	<b>(252,116)</b>	<b>19,978</b>	<b>(862,084)</b>	<b>8</b>	<b>(640,000)</b>	<b>100,200</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	1,105,516	853,584	876,414		659,330	19,330	119,530	119,530	119,530		<b>Cash Reserve</b>
Cash Adjustments	183	2,853	645,000		-	-	-	-	-		No reserve requirement -
<b>Ending Cash Balance</b>	<b>853,584</b>	<b>876,414</b>	<b>659,330</b>		<b>19,330</b>	<b>119,530</b>	<b>119,530</b>	<b>119,530</b>	<b>119,530</b>		Grant fund - spend down to zero
Cash Reserves Target	-	-	-		-	-	-	-	-		

**Fund Purpose:**

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

Past grant activity includes:

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

**Explanation of Revenue Sources:**

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

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

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

The 2018 cash adjustment reflects the fact that the City will not spend its entire 2018 budgeted expenditures.

### Fund 210 - Economic Development State Grants

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	1,801,482	55,983	675,232	2,375	-	-	-	-	-	(675,232)	-100%
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	14,079	11,491	13,019	4,896	5,929	3,879	1,901	-	-	(7,090)	-54%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	80,324	63,660	65,593	16,336	67,582	69,632	35,605	-	-	1,989	3%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,895,885</b>	<b>131,134</b>	<b>753,844</b>	<b>23,607</b>	<b>73,511</b>	<b>73,511</b>	<b>37,506</b>	<b>-</b>	<b>-</b>	<b>(680,333)</b>	<b>-90%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	50,000	-	-	-	-	-	-	(50,000)	-100%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	61,786	63,660	65,593	32,551	67,582	69,632	35,604	-	-	1,989	3%
Interest & Fees	10,225	8,350	6,420	3,455	4,429	2,379	401	-	-	(1,991)	-31%
Grants & Subsidies	-	-	622,857	-	-	-	-	-	-	(622,857)	-100%
Other Services & Charges	685,860	-	185,120	-	-	-	-	-	-	(185,120)	-100%
Transfers Out	-	-	-	-	230,000	-	-	-	-	230,000	-
<b>Total Services &amp; Charges</b>	<b>757,871</b>	<b>72,010</b>	<b>929,990</b>	<b>36,005</b>	<b>302,011</b>	<b>72,011</b>	<b>36,005</b>	<b>-</b>	<b>-</b>	<b>(627,979)</b>	<b>-68%</b>
<b>Capital</b>	<b>947,375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,705,246</b>	<b>72,010</b>	<b>929,990</b>	<b>36,005</b>	<b>302,011</b>	<b>72,011</b>	<b>36,005</b>	<b>-</b>	<b>-</b>	<b>(627,979)</b>	<b>-68%</b>
<b>Net Surplus / (Deficit)</b>	<b>190,639</b>	<b>59,123</b>	<b>(176,146)</b>	<b>(12,398)</b>	<b>(228,500)</b>	<b>1,500</b>	<b>1,501</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	160,350	350,379	410,752	-	234,606	6,106	7,606	9,107	9,107	<b>Cash Reserve</b>	
Cash Adjustments	(610)	1,250	-	-	-	-	-	-	-	No reserve requirement -	
<b>Ending Cash Balance</b>	<b>350,379</b>	<b>410,752</b>	<b>234,606</b>	<b>-</b>	<b>6,106</b>	<b>7,606</b>	<b>9,107</b>	<b>9,107</b>	<b>9,107</b>	Grant fund - spend down to zero	
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Expenditures are for debt service payments to the Indiana Development Finance Authority for a loan for the Indiana Brownfields Program.

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



## Fund 211 - Department of Community Investment (DCI)

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2018-2019	% Change
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual		2019 Adopted Budget	Forecast				
						2020	2021	2022	2023		
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	497,592	298,477	440,636	160,198	440,636	440,636	440,636	440,636	440,636	-	0%
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	303,136	203,551	336,800	104,134	256,100	257,100	257,100	257,100	257,100	(80,700)	-24%
Fines, Forfeitures, and Fees	165	470	2,000	-	2,000	2,000	2,000	2,000	2,000	-	0%
Interest Earnings	12,242	10,418	16,000	7,892	10,000	10,000	10,000	10,000	10,000	(6,000)	-38%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	2,604	214	4,525	2,291	-	-	-	-	-	(4,525)	-100%
Transfers In	1,808,138	1,522,673	1,866,020	933,010	2,350,633	2,599,801	2,660,225	2,721,859	2,784,546	484,613	26%
<b>Total Revenue</b>	<b>2,623,877</b>	<b>2,035,803</b>	<b>2,665,981</b>	<b>1,207,525</b>	<b>3,059,369</b>	<b>3,309,537</b>	<b>3,369,961</b>	<b>3,431,595</b>	<b>3,494,282</b>	<b>393,388</b>	<b>15%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	1,322,098	1,189,893	1,500,262	733,660	1,706,330	1,740,417	1,775,185	1,810,649	1,846,822	206,068	14%
Fringe Benefits	580,507	507,727	675,443	323,892	609,283	832,329	848,709	865,419	882,461	(66,160)	-10%
<b>Total Personnel</b>	<b>1,902,605</b>	<b>1,697,620</b>	<b>2,175,705</b>	<b>1,057,552</b>	<b>2,315,613</b>	<b>2,572,746</b>	<b>2,623,894</b>	<b>2,676,068</b>	<b>2,729,283</b>	<b>139,908</b>	<b>6%</b>
<b>Supplies</b>	<b>13,580</b>	<b>11,922</b>	<b>24,968</b>	<b>12,046</b>	<b>23,748</b>	<b>23,486</b>	<b>23,486</b>	<b>23,486</b>	<b>23,486</b>	<b>(1,220)</b>	<b>-5%</b>
<b>Services &amp; Charges</b>											
Professional Services	67,791	112,919	409,896	132,737	181,532	171,932	171,932	171,932	171,932	(228,364)	-56%
Printing & Advertising	8,576	4,142	19,244	8,113	19,500	19,500	19,500	19,500	19,500	256	1%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	7,312	6,823	12,000	2,911	12,000	15,000	15,000	15,000	15,000	-	0%
Travel	8,828	13,548	18,438	8,209	16,700	17,200	17,200	17,200	17,200	(1,738)	-9%
Repairs & Maintenance	15,959	11,141	11,438	2,392	16,463	16,463	16,463	16,463	16,463	5,025	44%
Other Interfund Allocations	277,371	419,172	390,538	195,534	464,363	439,351	448,511	449,454	454,216	73,825	19%
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	46,440	8,158	14,869	5,363	9,450	9,450	9,450	9,450	9,450	(5,419)	-36%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>432,278</b>	<b>575,903</b>	<b>876,423</b>	<b>355,260</b>	<b>720,008</b>	<b>688,896</b>	<b>698,056</b>	<b>698,999</b>	<b>703,761</b>	<b>(156,415)</b>	<b>-18%</b>
<b>Capital</b>	<b>35,157</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,383,619</b>	<b>2,285,446</b>	<b>3,077,096</b>	<b>1,424,858</b>	<b>3,059,369</b>	<b>3,285,128</b>	<b>3,345,436</b>	<b>3,398,553</b>	<b>3,456,530</b>	<b>(17,727)</b>	<b>-1%</b>
<b>Net Surplus / (Deficit)</b>	<b>240,258</b>	<b>(249,643)</b>	<b>(411,115)</b>	<b>(217,333)</b>	<b>-</b>	<b>24,409</b>	<b>24,525</b>	<b>33,042</b>	<b>37,752</b>		
Beginning Cash Balance	1,120,584	1,360,157	1,114,625		703,510	703,510	727,919	752,444	785,486	<b>Cash Reserve</b> 25% of Annual expenditures	
Cash Adjustments	(685)	4,111	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,360,157</b>	<b>1,114,625</b>	<b>703,510</b>		<b>703,510</b>	<b>727,919</b>	<b>752,444</b>	<b>785,486</b>	<b>823,238</b>		
Cash Reserves Target	595,905	571,361	769,274		764,842	821,282	836,359	849,638	864,133		

**Fund Purpose:**

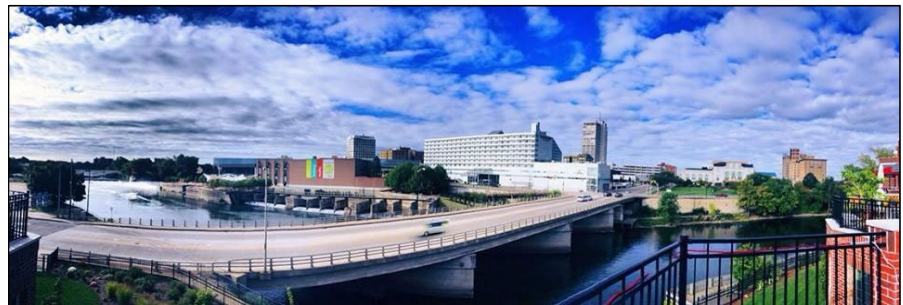
This fund accounts for the activities of the Department of Community Investment.

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

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

**Explanation of Revenue Sources:**

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



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

In 2019, four (4) new positions will be added: Engagement Specialist, Zoning Manager, Zoning Specialist, and an Administrative Assistant. The new staff members will allow the Department of Community Investment to increase its engagement and outreach into neighborhoods and bring the Planning Commission in-house instead of going through St. Joseph County's Area Plan Commission.

## Fund 212 - Dept of Community Investment Grants

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance	%
						2020	2021	2022	2023	2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	3,117,168	2,365,731	6,687,141	1,187,615	2,711,000	2,711,000	2,711,000	2,711,000	2,711,000	(3,976,141)	-59%
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	224	50	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0%
Interest Earnings	1,424	723	2,000	353	2,000	2,000	2,000	2,000	2,000	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	24,239	428,455	218,204	89,928	197,000	197,000	197,000	197,000	197,000	(21,204)	-10%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>3,143,055</b>	<b>2,794,959</b>	<b>6,908,345</b>	<b>1,277,896</b>	<b>2,911,000</b>	<b>2,911,000</b>	<b>2,911,000</b>	<b>2,911,000</b>	<b>2,911,000</b>	<b>(3,997,345)</b>	<b>-58%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	3,454,187	2,585,517	6,874,598	1,314,780	2,911,000	2,911,000	2,911,000	2,911,000	2,911,000	(3,963,598)	-58%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	500	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>3,454,687</b>	<b>2,585,517</b>	<b>6,874,598</b>	<b>1,314,780</b>	<b>2,911,000</b>	<b>2,911,000</b>	<b>2,911,000</b>	<b>2,911,000</b>	<b>2,911,000</b>	<b>(3,963,598)</b>	<b>-58%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,454,687</b>	<b>2,585,517</b>	<b>6,874,598</b>	<b>1,314,780</b>	<b>2,911,000</b>	<b>2,911,000</b>	<b>2,911,000</b>	<b>2,911,000</b>	<b>2,911,000</b>	<b>(3,963,598)</b>	<b>-58%</b>
<b>Net Surplus / (Deficit)</b>	<b>(311,632)</b>	<b>209,442</b>	<b>33,747</b>	<b>(36,885)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	552,313	241,313	450,607	-	484,354	484,354	484,354	484,354	484,354	-	-
Cash Adjustments	632	(148)	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance</b>	<b>241,313</b>	<b>450,607</b>	<b>484,354</b>	<b>484,354</b>	<b>484,354</b>	<b>484,354</b>	<b>484,354</b>	<b>484,354</b>	<b>484,354</b>	<b>-</b>	<b>-</b>
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	-

**Cash Reserve**  
No reserve requirement -  
Grant fund - spend down to zero

**Fund Purpose:**

This fund accounts for various grants including:

**Community Development Block Grant (CDBG)**

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

**Emergency Solutions Grant (ESG)**

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

**Neighborhood Stabilization Project (NSP)**

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

**Shelter Plus Care Program (S+C)**

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

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

There are no significant changes.

### Fund 216 - Police State Seizures

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	31,946	18,684	36,737	7,389	30,000	30,000	30,000	30,000	30,000	(6,737)	-18%
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	1,992	2,243	4,000	1,603	2,000	2,000	2,000	2,000	2,000	(2,000)	-50%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	40	24,840	300	100	-	-	-	-	-	(300)	-100%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>33,978</b>	<b>45,767</b>	<b>41,037</b>	<b>9,092</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>(9,037)</b>	<b>-22%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	13,000	-	20,000	-	20,000	20,000	20,000	20,000	20,000	-	0%
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	3,110	5,868	12,000	-	12,000	12,000	12,000	12,000	12,000	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>16,110</b>	<b>5,868</b>	<b>32,000</b>	<b>-</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>63,338</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>16,110</b>	<b>69,206</b>	<b>32,000</b>	<b>-</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>-</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>17,868</b>	<b>(23,439)</b>	<b>9,037</b>	<b>9,092</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	199,434	217,224	194,467		203,504	203,504	203,504	203,504	203,504		
Cash Adjustments	(78)	682	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>217,224</b>	<b>194,467</b>	<b>203,504</b>		<b>203,504</b>	<b>203,504</b>	<b>203,504</b>	<b>203,504</b>	<b>203,504</b>		
Cash Reserves Target	4,028	17,302	8,000		8,000	8,000	8,000	8,000	8,000		
										<b>Cash Reserve</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.



### Fund 217 - Gift, Donation, Bequest

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		
<b>Revenue</b>											
Interest Earnings	703	1,256	2,400	1,001	800	800	800	800	800	(1,600)	-67%
Hesburgh-MLK Memorial	145,000	146,593	-	-	-	-	-	-	-	-	-
Historic Preservation Commis.	-	-	20,000	18,410	-	-	-	-	-	(20,000)	-100%
Wayfinding Signage Project	-	-	50,000	-	-	-	-	-	-	(50,000)	-100%
Animal Care & Control	3,197	37,463	40,650	33,109	25,000	25,000	25,000	25,000	25,000	(15,650)	-38%
<b>Total Revenue</b>	<b>148,900</b>	<b>185,312</b>	<b>113,050</b>	<b>52,520</b>	<b>25,800</b>	<b>25,800</b>	<b>25,800</b>	<b>25,800</b>	<b>25,800</b>	<b>(87,250)</b>	<b>-77%</b>
<b>Expenditures by Project</b>											
Animal Care & Control	-	4,478	40,200	8,308	40,000	40,000	40,000	22,000	22,000	(200)	0%
Wayfinding Signage Project	-	-	50,000	-	-	-	-	-	-	(50,000)	-100%
Hesburgh-MLK Memorial	97,000	193,866	728	350	-	-	-	-	-	(728)	-100%
Historic Preservation Commis.	-	-	5,000	-	5,000	-	-	-	-	-	0%
Bike Signage	-	-	2,500	-	2,500	2,500	2,500	2,500	2,500	-	0%
Bartlett St Roundabout Design	-	3,000	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>97,000</b>	<b>201,343</b>	<b>98,428</b>	<b>8,658</b>	<b>47,500</b>	<b>42,500</b>	<b>42,500</b>	<b>24,500</b>	<b>24,500</b>	<b>(50,928)</b>	<b>-52%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	-	-	5,000	-	5,000	2,500	2,500	2,500	2,500	-	0%
<b>Services &amp; Charges</b>											
Professional Services	-	3,000	84,000	5,525	22,000	22,000	22,000	22,000	22,000	(62,000)	-74%
Printing & Advertising	-	-	2,500	-	2,500	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	1,000	338	8,000	8,000	8,000	-	-	7,000	700%
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	97,000	198,343	5,928	2,795	10,000	10,000	10,000	-	-	4,072	69%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>97,000</b>	<b>201,343</b>	<b>93,428</b>	<b>8,658</b>	<b>42,500</b>	<b>40,000</b>	<b>40,000</b>	<b>22,000</b>	<b>22,000</b>	<b>(50,928)</b>	<b>-55%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>97,000</b>	<b>201,343</b>	<b>98,428</b>	<b>8,658</b>	<b>47,500</b>	<b>42,500</b>	<b>42,500</b>	<b>24,500</b>	<b>24,500</b>	<b>(50,928)</b>	<b>-52%</b>
<b>Net Surplus / (Deficit)</b>	<b>51,900</b>	<b>(16,032)</b>	<b>14,622</b>	<b>43,862</b>	<b>(21,700)</b>	<b>(16,700)</b>	<b>(16,700)</b>	<b>1,300</b>	<b>1,300</b>		
Beginning Cash Balance	64,775	116,569	100,898	-	115,520	93,820	77,120	60,420	61,720	<b>Cash Reserve</b>	
Cash Adjustments	(106)	361	-	-	-	-	-	-	-	No reserve requirement	
<b>Ending Cash Balance</b>	<b>116,569</b>	<b>100,898</b>	<b>115,520</b>	-	<b>93,820</b>	<b>77,120</b>	<b>60,420</b>	<b>61,720</b>	<b>63,020</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

**Fund Purpose:**

This fund accounts for miscellaneous contributions to the City for specific projects and the expenses related to the projects. Donations to South Bend Animal Care & Control are held in this fund.

**Explanation of Revenue Sources:**

This fund is funded by donations. Donations received are generally specified for some specific purpose (e.g. animal shelter, bike paths, etc.) and cannot be used for general purposes. This fund also receives revenue from interest earned on the fund's cash balance.

In 2017, Animal Care & Control started receiving an annual donation of approximately \$22,300 from the Judith Westfall Irrevocable Trust. They anticipate receiving annual contributions through 2/24/2023.

In 2018, the City received a \$50,000 donation from Visit South Bend Mishawaka for wayfinding signage.

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

Revenues and expenditures vary depending on donations received and when projects are sufficiently funded.

2017: The major project in 2017 was the MLK/Hesburgh statue (\$200,000) in Leighton Plaza.

2018-2020 expenditures include additional renovations for the animal shelter as well as bike signage.

### Fund 218 - Police Curfew Violations

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	213	160	200	50	200	200	200	200	200	-	0%
Interest Earnings	113	116	230	103	100	100	100	100	100	(130)	-57%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	750	-	-	-	-	-	-	(750)	-100%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>325</b>	<b>277</b>	<b>1,180</b>	<b>153</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>(880)</b>	<b>-75%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</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>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>325</b>	<b>277</b>	<b>180</b>	<b>153</b>	<b>(700)</b>	<b>(700)</b>	<b>(700)</b>	<b>(700)</b>	<b>(700)</b>		
Beginning Cash Balance	12,219	12,541	12,860		13,040	12,340	11,640	10,940	10,240		
Cash Adjustments	(3)	42	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>12,541</b>	<b>12,860</b>	<b>13,040</b>		<b>12,340</b>	<b>11,640</b>	<b>10,940</b>	<b>10,240</b>	<b>9,540</b>		
Cash Reserves Target	-	-	250		250	250	250	250	250		
										<b>Cash Reserve</b>	
										25% of Annual expenditures	

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives monies from Juvenile Positive Assistance. This fund also receives revenue from interest earned on the fund's cash balance.

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

In recent years, this fund has received very little revenue. The Police Department has not been spending this fund's cash balance in order to let the fund build up a better cash reserve.



## Fund 219 - Unsafe Building

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		
<b>Revenue</b>											
Charges for Services	237,963	146,194	181,410	53,425	133,000	133,000	133,000	133,000	133,000	(48,410)	-27%
Fines, Forfeitures, and Fees	146,832	69,541	99,250	19,832	47,200	47,200	47,700	48,200	48,700	(52,050)	-52%
Interest Earnings	-	-	5,500	1,443	1,000	900	950	1,000	1,100	(4,500)	-82%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	755,180	579,757	648,273	324,137	681,491	714,338	703,389	707,511	711,648	33,218	5%
<b>Total Revenue</b>	<b>1,139,974</b>	<b>795,492</b>	<b>934,433</b>	<b>398,836</b>	<b>862,691</b>	<b>895,438</b>	<b>885,039</b>	<b>889,711</b>	<b>894,448</b>	<b>(71,742)</b>	<b>-8%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	167,266	176,005	190,001	85,633	191,978	194,104	196,253	198,425	200,620	1,977	1%
Fringe Benefits	90,998	97,509	97,406	47,422	79,869	109,859	111,668	113,511	115,384	(17,537)	-18%
<b>Total Personnel</b>	<b>258,264</b>	<b>273,514</b>	<b>287,407</b>	<b>133,055</b>	<b>271,847</b>	<b>303,963</b>	<b>307,921</b>	<b>311,936</b>	<b>316,004</b>	<b>(15,560)</b>	<b>-5%</b>
<b>Supplies</b>	<b>16,548</b>	<b>16,846</b>	<b>26,650</b>	<b>9,504</b>	<b>26,450</b>	<b>26,450</b>	<b>26,450</b>	<b>26,450</b>	<b>26,450</b>	<b>(200)</b>	<b>-1%</b>
<b>Services &amp; Charges</b>											
Professional Services	39,785	38,078	65,225	18,500	48,000	48,000	48,000	48,000	48,000	(17,225)	-26%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	252,975	277,140	361,778	67,702	354,500	354,500	354,500	354,500	354,500	(7,278)	-2%
Other Interfund Allocations	98,280	71,760	57,916	28,962	34,894	35,525	36,168	36,825	37,494	(23,022)	-40%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	104,888	111,741	115,937	31,217	127,000	127,000	112,000	112,000	112,000	11,063	10%
Transfers Out	-	-	27,500	-	-	-	-	-	-	(27,500)	-100%
<b>Total Services &amp; Charges</b>	<b>495,928</b>	<b>498,720</b>	<b>628,356</b>	<b>146,381</b>	<b>564,394</b>	<b>565,025</b>	<b>550,668</b>	<b>551,325</b>	<b>551,994</b>	<b>(63,962)</b>	<b>-10%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(30,000)</b>	<b>-100%</b>
<b>Total Expenditures</b>	<b>770,740</b>	<b>789,079</b>	<b>972,413</b>	<b>288,939</b>	<b>862,691</b>	<b>895,438</b>	<b>885,039</b>	<b>889,711</b>	<b>894,448</b>	<b>(109,722)</b>	<b>-11%</b>
<b>Net Surplus / (Deficit)</b>	<b>369,235</b>	<b>6,413</b>	<b>(37,980)</b>	<b>109,897</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	-	371,735	379,148		341,168	341,168	341,168	341,168	341,168	<b>Cash Reserve</b>	
Cash Adjustments	2,500	1,000	-		-	-	-	-	-	25% of Annual expenditures	
<b>Ending Cash Balance</b>	<b>371,735</b>	<b>379,148</b>	<b>341,168</b>		<b>341,168</b>	<b>341,168</b>	<b>341,168</b>	<b>341,168</b>	<b>341,168</b>		
Cash Reserves Target	192,685	197,270	243,103		215,673	223,860	221,260	222,428	223,612		

**Fund Purpose:**

The Unsafe Building Fund was established in 2016 to receive fines and fees related to Indiana's Unsafe Building law. 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:**

Neighborhood Enforcement Action Team (NEAT) derives its income from fees charged to homeowners and/or businesses for environmental clean-ups. 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 Expenditures, Staffing, and Significant Changes/Variations:**

Overall the 2019 budget reflects a decrease of \$110,059 or a -11% change. Wages increased 1.5% but overall Personnel dropped by 8% due to a one time decrease in Health Insurance of \$24,960, Supplies decreased by 1%, and Contractual Services decreased 13% (\$86,462). The drop in Contractual Services represents a decrease in general liability insurance of \$25,482, legal services \$11,000, Site Mowing and Graffiti \$31,003 and misc. contractuals of \$18,997.



Neighborhood  
Cleanups



## Fund 220 - Law Enforcement Continuing Education

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2018-2019	% Change
	2016	2017	2018	2019		Forecast					
	Actual	Actual	Amended Budget			Adopted Budget	2020	2021	2022		
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	139,264	124,345	140,000	65,814	140,000	160,000	170,000	180,000	180,000	-	0%
Fines, Forfeitures, and Fees	93,068	121,171	106,886	41,252	116,000	126,000	126,000	136,000	136,000	9,114	9%
Interest Earnings	7,984	6,078	10,000	4,570	5,000	5,000	5,000	5,000	5,000	(5,000)	-50%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	325	1,125	2,000	-	2,000	2,000	2,000	2,000	2,000	-	0%
Other Income	33,289	25,457	30,394	12,874	18,500	28,500	28,500	28,500	28,500	(11,894)	-39%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>273,931</b>	<b>278,175</b>	<b>289,280</b>	<b>124,511</b>	<b>281,500</b>	<b>321,500</b>	<b>331,500</b>	<b>351,500</b>	<b>351,500</b>	<b>(7,780)</b>	<b>-3%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>188,661</b>	<b>137,658</b>	<b>359,091</b>	<b>71,964</b>	<b>190,500</b>	<b>190,500</b>	<b>180,500</b>	<b>180,500</b>	<b>180,500</b>	<b>(168,591)</b>	<b>-47%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	180,000	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	106,044	79,173	90,000	32,378	90,000	90,000	80,000	80,000	80,000	-	0%
Travel	57,002	35,418	83,000	19,070	60,000	50,000	40,000	40,000	40,000	(23,000)	-28%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	20,178	66,073	99,533	14,630	70,000	60,000	60,000	50,000	50,000	(29,533)	-30%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>183,224</b>	<b>360,664</b>	<b>272,533</b>	<b>66,078</b>	<b>220,000</b>	<b>200,000</b>	<b>180,000</b>	<b>170,000</b>	<b>170,000</b>	<b>(52,533)</b>	<b>-19%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>371,885</b>	<b>498,322</b>	<b>631,624</b>	<b>138,043</b>	<b>410,500</b>	<b>390,500</b>	<b>360,500</b>	<b>350,500</b>	<b>350,500</b>	<b>(221,124)</b>	<b>-35%</b>
<b>Net Surplus / (Deficit)</b>	<b>(97,954)</b>	<b>(220,147)</b>	<b>(342,344)</b>	<b>(13,532)</b>	<b>(129,000)</b>	<b>(69,000)</b>	<b>(29,000)</b>	<b>1,000</b>	<b>1,000</b>		
Beginning Cash Balance	909,540	836,137	573,049		230,705	101,705	32,705	3,705	4,705		
Cash Adjustments	24,551	(42,940)	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>836,137</b>	<b>573,049</b>	<b>230,705</b>		<b>101,705</b>	<b>32,705</b>	<b>3,705</b>	<b>4,705</b>	<b>5,705</b>		
Cash Reserves Target	92,971	124,580	157,906		102,625	97,625	90,125	87,625	87,625		
										<b>Cash Reserve</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.

In recent years, the Police Department has been spending down the cash balance in this fund as they attend various trainings and purchase new equipment. This fund's revenues will not be able to support current spending levels. In the future, the Police Department may look for other budget sources to fund education and training, such as paying for it out of the Police Department's budget in the General Fund.



### Fund 221 - Landlord Registration

Fund Type	Special Revenue Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	1,225	8,475	4,000	310	1,000	-	-	-	-	(3,000)	-75%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	2,000	-	-	-	-	-	-	(2,000)	-100%
Interest Earnings	-	-	140	39	-	-	-	-	-	(140)	-100%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,225</b>	<b>8,475</b>	<b>6,140</b>	<b>349</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,140)</b>	<b>-84%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	15	1,000	5	500	500	500	500	500	(500)	-50%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>15</b>	<b>1,000</b>	<b>5</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>(500)</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>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>15</b>	<b>1,000</b>	<b>5</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>(500)</b>	<b>-50%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,225</b>	<b>8,460</b>	<b>5,140</b>	<b>344</b>	<b>500</b>	<b>(500)</b>	<b>(500)</b>	<b>(500)</b>	<b>(500)</b>		
Beginning Cash Balance	-	1,225	9,685		14,825	15,325	14,825	14,325	13,825		
Cash Adjustments	-	-	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,225</b>	<b>9,685</b>	<b>14,825</b>		<b>15,325</b>	<b>14,825</b>	<b>14,325</b>	<b>13,825</b>	<b>13,325</b>		
Cash Reserves Target	-	-	-		-	-	-	-	-		
										<b>Cash Reserve</b>	
										No reserve requirement	

**Fund Purpose:**

This fund accounts for the revenues and expenditures related to the Landlord Registration ordinance, enacted by the Common Council in 2016.

**Explanation of Revenue Sources:**

The proceeds from the registration, \$5 registration fee per year, will fund Code Enforcement's costs of the program. There is a penalty of \$100 to \$500 per landlord for failure to comply with the new ordinance.

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

Originally any revenues from penalties will be used to subsidize the City's Curb & Sidewalk program, **however the Landlord Registration Program elsewhere in the State of Indiana is under State legal review.**



### Fund 222 - Central Services

Fund Type	Internal Service Funds				Control	City Funds					
	2016	2017	2018	2019		Forecast				Budget	
	Actual	Actual	Amended Budget	06/30/18 Actual	Adopted Budget	2020	2021	2022	2023	Variance 2018-2019	% Change
<b>Revenue</b>											
Licenses & Permits	11,006	5,606	3,130	481	5,615	5,615	5,465	5,465	5,265	2,485	79%
Charges for Services	2,709,806	2,854,275	3,553,480	1,487,937	3,802,123	3,968,757	4,166,554	4,351,347	4,525,673	248,643	7%
Interest Earnings	10,080	8,537	10,200	4,771	9,200	9,200	9,200	9,300	9,300	(1,000)	-10%
Donations	10,000	-	-	-	-	-	-	-	-	-	-
Other Income	4,489,287	4,452,350	5,138,407	2,526,052	5,023,150	5,120,680	5,220,925	5,323,177	5,427,473	(115,257)	-2%
Interfund Allocation Reimb	236,748	278,016	392,410	204,098	610,726	625,937	635,974	645,878	655,928	218,316	56%
<b>Total Revenue</b>	<b>7,466,928</b>	<b>7,598,784</b>	<b>9,097,627</b>	<b>4,223,339</b>	<b>9,450,814</b>	<b>9,730,189</b>	<b>10,038,118</b>	<b>10,335,167</b>	<b>10,623,639</b>	<b>353,187</b>	<b>4%</b>
<b>Expenditures by Dept</b>											
Equipment Services	2,369,243	2,866,575	3,066,548	1,317,370	3,420,007	3,372,277	3,429,814	3,499,320	3,559,147	353,459	12%
Building Maintenance	177,333	198,576	217,417	106,143	233,125	257,414	262,053	266,764	271,543	15,708	7%
Central Purchasing/Stores	91,027	94,039	247,743	123,528	307,981	336,755	343,418	349,573	356,244	60,238	24%
Print Shop	131,515	128,880	192,329	72,700	189,569	200,038	196,474	205,280	207,740	(2,760)	-1%
Radio Shop	251,634	267,936	336,927	141,125	300,400	325,761	331,764	336,997	342,755	(36,527)	-11%
Energy/Sustainability	277,418	256,633	380,560	152,803	-	-	-	-	-	(380,560)	-100%
Electric & Gas Utilities	4,090,528	4,075,629	4,975,000	2,287,484	4,550,000	4,641,000	4,733,820	4,828,497	4,925,067	(425,000)	-9%
Facilities Management	-	-	-	-	316,655	387,437	240,070	242,140	244,538	316,655	-
<b>Total Expenditures</b>	<b>7,388,697</b>	<b>7,888,268</b>	<b>9,416,524</b>	<b>4,201,153</b>	<b>9,317,737</b>	<b>9,520,682</b>	<b>9,537,413</b>	<b>9,728,571</b>	<b>9,907,034</b>	<b>(98,787)</b>	<b>-1%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	1,799,177	1,961,603	2,303,020	1,049,936	2,291,115	2,314,971	2,359,142	2,404,498	2,451,183	(11,905)	-1%
Fringe Benefits	808,755	931,709	1,172,833	486,142	912,335	1,228,601	1,251,844	1,275,647	1,300,013	(260,498)	-22%
<b>Total Personnel</b>	<b>2,607,932</b>	<b>2,893,312</b>	<b>3,475,853</b>	<b>1,536,078</b>	<b>3,203,450</b>	<b>3,543,572</b>	<b>3,610,986</b>	<b>3,680,145</b>	<b>3,751,196</b>	<b>(272,403)</b>	<b>-8%</b>
<b>Supplies</b>	<b>118,783</b>	<b>135,205</b>	<b>166,144</b>	<b>70,219</b>	<b>126,279</b>	<b>128,150</b>	<b>130,910</b>	<b>133,452</b>	<b>133,785</b>	<b>(39,865)</b>	<b>-24%</b>
<b>Services &amp; Charges</b>											
Professional Services	49,997	16,130	57,961	10,000	200,000	263,000	113,000	113,000	113,000	142,039	245%
Printing & Advertising	3,766	4,707	8,173	3,534	6,200	6,300	6,400	6,500	6,600	(1,973)	-24%
Utilities	4,135,786	4,123,912	5,050,042	2,320,319	4,620,245	4,711,320	4,806,140	4,900,917	4,998,487	(429,797)	-9%
Education & Training	12,177	15,937	23,551	3,893	20,800	20,800	20,800	20,800	20,800	(2,751)	-12%
Travel	2,073	2,163	6,342	323	4,000	4,000	4,200	4,200	4,200	(2,342)	-37%
Repairs & Maintenance	62,264	58,671	94,579	36,639	93,000	94,100	94,900	96,200	96,400	(1,579)	-2%
Other Interfund Allocations	182,928	331,440	414,361	205,614	648,014	646,647	659,126	664,960	674,169	233,653	56%
Debt Service											
Principal	11,214	13,629	14,317	6,885	14,209	14,776	3,303	9,000	9,000	(108)	-1%
Interest & Fees	2,013	2,102	1,642	851	1,070	505	36	942	942	(572)	-35%
Grants & Subsidies	59,499	-	19,460	5,320	-	-	-	-	-	(19,460)	-100%
Other Services & Charges	9,746	4,360	7,099	1,478	5,470	5,500	5,600	5,600	5,600	(1,629)	-23%
Transfers Out	130,519	286,700	77,000	-	375,000	82,012	82,012	92,855	92,855	298,000	387%
<b>Total Services &amp; Charges</b>	<b>4,661,982</b>	<b>4,859,751</b>	<b>5,774,527</b>	<b>2,594,856</b>	<b>5,988,008</b>	<b>5,848,960</b>	<b>5,795,517</b>	<b>5,914,974</b>	<b>6,022,053</b>	<b>213,481</b>	<b>4%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>7,388,697</b>	<b>7,888,268</b>	<b>9,416,524</b>	<b>4,201,153</b>	<b>9,317,737</b>	<b>9,520,682</b>	<b>9,537,413</b>	<b>9,728,571</b>	<b>9,907,034</b>	<b>(98,787)</b>	<b>-1%</b>
<b>Net Surplus / (Deficit)</b>	<b>78,230</b>	<b>(289,484)</b>	<b>(318,897)</b>	<b>22,186</b>	<b>133,077</b>	<b>209,507</b>	<b>500,705</b>	<b>606,596</b>	<b>716,605</b>		
Beginning Cash Balance	1,329,793	1,419,407	1,085,494	-	766,597	899,674	1,109,181	1,609,886	2,216,482		
Cash Adjustments	11,384	(44,430)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,419,407</b>	<b>1,085,494</b>	<b>766,597</b>	<b>899,674</b>	<b>1,109,181</b>	<b>1,609,886</b>	<b>2,216,482</b>	<b>2,933,087</b>	<b>2,933,087</b>		
Cash Reserves Target	824,542	953,160	1,110,381	1,191,934	1,191,934	1,219,921	1,200,898	1,225,019	1,245,492		

**Cash Reserve**  
25% of Annual expenditures, excluding utility accounting

**Fund Purpose:**

This fund tracks the operating costs of the Central Services Department. The department provides a variety of services to other city departments, along with several local county, state and federal agencies. Central Services consists of 6 divisions: Equipment Services (0605), Building Maintenance (0606), Central Purchasing/Stores (0612), Print Shop (0613), Radio Shop (0614), Facilities Management (0680). The electric and natural gas costs for the entire City are tracked in a separate division (0617) and allocated back to departments with an 8% admin fee added to help fund the Facilities Management division. The Department of Administration & Finance oversees the Central Services Department.

**Explanation of Revenue Sources:**

Central Purchasing/Stores and Print Shop are funded by allocation. Facilities Management is funded by an 8% admin fee added to the electric and natural gas bills when they are allocated back to departments. All other cost centers are funded through internal labor rates. The Equipment Services division 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. This fund also receives revenue from interest earned on the fund's cash balance.

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

In 2019, the Office of Sustainability will move out of the Central Services Fund and into the General Fund (101). Capital expenditures are tracked in the Central Services Capital Fund (224). Transfers Out of the Central Services Operating Fund (222) to the capital fund (224) typically match the budgeted capital expenditures. In 2019, Transfers Out increased significantly due to increased capital needs.

### Fund 224 - Central Services Capital

Fund Type	Internal Service Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Interest Earnings	913	875	2,700	1,325	1,200	1,200	1,300	1,300	1,300	(1,500)	-56%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	130,519	286,700	77,000	-	375,000	82,012	82,012	92,855	92,855	298,000	387%
<b>Total Revenue</b>	<b>131,432</b>	<b>287,575</b>	<b>79,700</b>	<b>1,325</b>	<b>376,200</b>	<b>83,212</b>	<b>83,312</b>	<b>94,155</b>	<b>94,155</b>	<b>296,500</b>	<b>372%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>22,299</b>	<b>23,273</b>	<b>12,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,000)</b>	<b>-58%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	10,495	67,985	55,000	4,650	61,000	60,000	60,000	60,000	60,000	6,000	11%
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	7,813	19,345	19,931	29,946	30,852	7,813	-
Interest & Fees	-	-	-	-	1,187	2,667	2,082	2,910	2,004	1,187	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>10,495</b>	<b>67,985</b>	<b>55,000</b>	<b>4,650</b>	<b>70,000</b>	<b>82,012</b>	<b>82,013</b>	<b>92,856</b>	<b>92,856</b>	<b>15,000</b>	<b>27%</b>
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	150,026	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	23,369	114,180	88,036	72,160	300,000	-	-	-	-	211,964	241%
<b>Total Capital</b>	<b>173,396</b>	<b>114,180</b>	<b>88,036</b>	<b>72,160</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>211,964</b>	<b>241%</b>
<b>Total Expenditures</b>	<b>206,190</b>	<b>205,438</b>	<b>155,036</b>	<b>76,810</b>	<b>375,000</b>	<b>82,012</b>	<b>82,013</b>	<b>92,856</b>	<b>92,856</b>	<b>219,964</b>	<b>142%</b>
<b>Net Surplus / (Deficit)</b>	<b>(74,758)</b>	<b>82,138</b>	<b>(75,336)</b>	<b>(75,486)</b>	<b>1,200</b>	<b>1,200</b>	<b>1,299</b>	<b>1,299</b>	<b>1,299</b>		
Beginning Cash Balance	186,635	111,965	194,599	-	119,263	120,463	121,663	122,962	124,261	<b>Cash Reserve</b>	
Cash Adjustments	87	497	-	-	-	-	-	-	-	No reserve requirement -	
<b>Ending Cash Balance</b>	<b>111,965</b>	<b>194,599</b>	<b>119,263</b>	<b>-</b>	<b>120,463</b>	<b>121,663</b>	<b>122,962</b>	<b>124,261</b>	<b>125,560</b>	Capital fund - spend down to zero	
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

In 2019, Central Services budgeted \$300,000 for new fleet management software to help the Equipment Services division better manage the City's vehicle assets. The Sample Street garage needs to replace its old forklift.

Central Services main office located at 1045 W Sample St



CNG Fill Station at the Riverside Drive location



### Fund 226 - Liability Insurance

Fund Type	Internal Service Funds				Control	City Funds				Budget Variance	% Change	
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual		2019 Adopted Budget	Forecast					
							2020	2021	2022			2023
<b>Revenue</b>												
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	42,151	41,588	67,000	35,952	40,000	40,000	40,000	40,000	40,000	(27,000)	-40%	
Other Income	14,187	79,055	703,578	20,096	2,000	2,000	2,000	2,000	2,000	(701,578)	-100%	
Interfund Allocation Reimb	2,221,491	2,921,201	2,058,152	1,032,067	3,931,197	4,000,030	4,071,971	4,117,253	4,190,530	1,873,045	91%	
Transfers In	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>2,277,829</b>	<b>3,041,844</b>	<b>2,828,730</b>	<b>1,088,115</b>	<b>3,973,197</b>	<b>4,042,030</b>	<b>4,113,971</b>	<b>4,159,253</b>	<b>4,232,530</b>	<b>1,144,467</b>	<b>40%</b>	
<b>Expenditures by Dept</b>												
Safety/Risk Management	202,965	211,107	262,724	109,429	242,351	256,747	260,682	263,452	266,864	(20,373)	-8%	
Liability Insurance	801,630	1,291,733	2,058,406	910,700	2,032,932	2,045,396	2,048,147	2,050,954	1,253,815	(25,474)	-1%	
Business Insurance	477,669	533,651	738,694	238,622	689,500	689,500	689,500	689,500	689,500	(49,194)	-7%	
Workers' Compensation	713,476	945,128	1,550,717	775,001	1,028,000	1,028,000	1,028,000	1,028,000	1,028,000	(522,717)	-34%	
Catastrophic Events	-	-	489,700	9,668	-	-	-	-	-	(489,700)	-100%	
<b>Total Expenditures</b>	<b>2,195,740</b>	<b>2,981,619</b>	<b>5,100,241</b>	<b>2,043,421</b>	<b>3,992,783</b>	<b>4,019,643</b>	<b>4,026,329</b>	<b>4,031,906</b>	<b>3,238,179</b>	<b>(1,107,458)</b>	<b>-22%</b>	
<b>Expenditures by Type</b>												
<b>Personnel</b>												
Salaries & Wages	141,774	176,450	190,988	93,725	154,286	157,309	160,395	163,543	166,754	(36,702)	-19%	
Fringe Benefits	70,991	90,796	86,918	42,461	61,221	84,018	85,652	87,316	89,011	(25,697)	-30%	
<b>Total Personnel</b>	<b>212,765</b>	<b>267,246</b>	<b>277,906</b>	<b>136,186</b>	<b>215,507</b>	<b>241,327</b>	<b>246,047</b>	<b>250,859</b>	<b>255,765</b>	<b>(62,399)</b>	<b>-22%</b>	
<b>Supplies</b>	<b>14,130</b>	<b>11,973</b>	<b>26,982</b>	<b>3,029</b>	<b>17,076</b>	<b>17,076</b>	<b>17,076</b>	<b>17,076</b>	<b>17,076</b>	<b>(9,906)</b>	<b>-37%</b>	
<b>Services &amp; Charges</b>												
Professional Services	262,112	217,161	188,929	133,467	184,929	184,929	184,929	184,929	184,929	(4,000)	-2%	
Printing & Advertising	-	54	-	-	-	-	-	-	-	-	-	
Education & Training	28,361	11,655	23,595	5,509	20,500	20,500	20,500	20,500	20,500	(3,095)	-13%	
Travel	4,389	2,397	6,050	1,578	6,050	6,050	6,050	6,050	6,050	-	0%	
Repairs & Maintenance	3,874	1,753	153,200	10,636	3,000	3,000	3,000	3,000	3,000	(150,200)	-98%	
Other Interfund Allocations	41,136	80,568	111,929	55,962	144,621	145,661	147,627	148,392	149,759	32,692	29%	
Insurance	1,047,621	1,283,039	1,912,835	741,562	1,408,500	1,408,500	1,408,500	1,408,500	1,408,500	(504,335)	-26%	
Other Services & Charges	581,352	1,105,772	2,033,390	930,068	1,992,600	1,992,600	1,992,600	1,992,600	1,192,600	(40,790)	-2%	
Transfers Out	-	-	25,425	25,425	-	-	-	-	-	(25,425)	-100%	
<b>Total Services &amp; Charges</b>	<b>1,968,844</b>	<b>2,702,400</b>	<b>4,455,353</b>	<b>1,904,206</b>	<b>3,760,200</b>	<b>3,761,240</b>	<b>3,763,206</b>	<b>3,763,971</b>	<b>2,965,338</b>	<b>(695,153)</b>	<b>-16%</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>340,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(340,000)</b>	<b>-100%</b>	
<b>Total Expenditures</b>	<b>2,195,740</b>	<b>2,981,619</b>	<b>5,100,241</b>	<b>2,043,421</b>	<b>3,992,783</b>	<b>4,019,643</b>	<b>4,026,329</b>	<b>4,031,906</b>	<b>3,238,179</b>	<b>(1,107,458)</b>	<b>-22%</b>	
<b>Net Surplus / (Deficit)</b>	<b>82,089</b>	<b>60,225</b>	<b>(2,271,511)</b>	<b>(955,306)</b>	<b>(19,586)</b>	<b>22,387</b>	<b>87,642</b>	<b>127,347</b>	<b>994,351</b>			
Beginning Cash Balance	4,519,282	4,599,205	4,674,728		2,403,217	2,383,631	2,406,018	2,493,660	2,621,007	<b>Cash Reserve</b> 50% of Annual expenditures		
Cash Adjustments	(2,166)	15,298			-	-	-	-	-			
<b>Ending Cash Balance</b>	<b>4,599,205</b>	<b>4,674,728</b>	<b>2,403,217</b>		<b>2,383,631</b>	<b>2,406,018</b>	<b>2,493,660</b>	<b>2,621,007</b>	<b>3,615,358</b>			
Cash Reserves Target	1,097,870	1,490,810	2,550,121		1,996,392	2,009,822	2,013,165	2,015,953	1,619,090			

**Fund Purpose:**

This internal service fund handles operations relating to business insurance and claims—property, liability, workers compensation, etc.—and the operation of the Safety & Risk Department.

**Explanation of Revenue Sources:**

Revenues for this fund come from other City funds that pay a share proportionate to their estimated liability expenses. Various methodologies will be used to effectively and fairly assign costs to city funds and departmental operations. In 2019, Safety & Risk costs will be allocated based on departments' budgeted FTE's. Liability and worker's compensation costs will be allocated based on two-year claims history. Business insurance costs will be allocated based on net book value of capital assets at December 31, 2017 per CAFR and capital asset records. Insurance claim reimbursements are also received in this fund.

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

The cash reserve goal in this fund is presently \$5 million. When this fund has sufficient reserves, allocations to departments may decrease. 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 Department. There is also a considerable amount of proactive training which happens throughout the City in an effort to stop any workplace injuries. Capital was budgeted in 2018 to spend the insurance proceeds from the 2018 flood claims.



**Fund 227 - Loss Recovery**

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2018-2019	%
	2016	2017	2018		2019	Forecast					
	Actual	Actual	Amended Budget	06/30/18 Actual	Adopted Budget	2020	2021	2022	2023		
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	8,952	8,645	12,500	6,112	4,000	4,000	4,000	4,000	4,000	(8,500)	-68%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>8,952</b>	<b>8,645</b>	<b>12,500</b>	<b>6,112</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>(8,500)</b>	<b>-68%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	12,532	113,308	11,460	25,000	25,000	-	-	-	(88,308)	-78%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	21,969	98,400	375,333	125,000	200,000	40,603	-	-	-	(175,333)	-47%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>21,969</b>	<b>110,932</b>	<b>488,641</b>	<b>136,460</b>	<b>225,000</b>	<b>65,603</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(263,641)</b>	<b>-54%</b>
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	9,667	21,660	26,682	18,099	-	-	-	-	-	(26,682)	-100%
<b>Total Capital</b>	<b>9,667</b>	<b>21,660</b>	<b>26,682</b>	<b>18,099</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26,682)</b>	<b>-100%</b>
<b>Total Expenditures</b>	<b>31,636</b>	<b>132,592</b>	<b>515,323</b>	<b>154,559</b>	<b>225,000</b>	<b>65,603</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(290,323)</b>	<b>-56%</b>
<b>Net Surplus / (Deficit)</b>	<b>(22,684)</b>	<b>(123,947)</b>	<b>(502,823)</b>	<b>(148,447)</b>	<b>(221,000)</b>	<b>(61,603)</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>		
Beginning Cash Balance	991,738	968,861	847,926		345,103	124,103	62,500	66,500	70,500	<b>Cash Reserve</b>	
Cash Adjustments	(193)	3,012	-		-	-	-	-	-	No reserve requirement	
<b>Ending Cash Balance</b>	<b>968,861</b>	<b>847,926</b>	<b>345,103</b>		<b>124,103</b>	<b>62,500</b>	<b>66,500</b>	<b>70,500</b>	<b>74,500</b>		
Cash Reserves Target	-	-	-		-	-	-	-	-		
<b>Fund Purpose:</b>	This fund was established in 2008 with the recovery of monies from lawsuits brought about by environmental actions on the Studebaker and Oliver industrial sites. The fund continues to receive, intermittently, monies from similar settlements. The fund is used for capital projects and the Vacant and Abandoned Housing initiative.										
<b>Explanation of Revenue Sources:</b>	At this time, the only revenue comes from interest earned on the fund's cash balance.										
<b>Explanation of Expenditures and Significant Changes/Variations:</b>	In 2019, this fund will be used to fund legal professional services related to environmental issues and granular activated carbon reconditioning.										

### Fund 249 - Public Safety LOIT

Fund Type	Special Revenue Funds				Control	City Funds					
	2016	2017	2018	2019		Forecast				Budget	
	Actual	Actual	Amended Budget	06/30/18 Actual	Adopted Budget	2020	2021	2022	2023	Variance 2018-2019	%
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	6,791,160	7,467,618	7,851,541	4,672,566	8,560,555	8,731,766	8,906,401	9,084,529	9,266,220	709,014	9%
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	6,989	8,413	21,900	6,379	6,000	6,000	6,000	6,000	6,000	(15,900)	-73%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>6,798,149</b>	<b>7,476,031</b>	<b>7,873,441</b>	<b>4,678,945</b>	<b>8,566,555</b>	<b>8,737,766</b>	<b>8,912,401</b>	<b>9,090,529</b>	<b>9,272,220</b>	<b>693,114</b>	<b>9%</b>
<b>Expenditures by Dept</b>											
Police (0805)	3,546,338	4,169,424	4,268,691	2,314,700	4,454,976	4,503,783	4,601,146	4,700,989	4,803,385	186,285	4%
Fire (0905)	2,953,296	3,259,676	3,354,279	1,662,661	4,111,579	3,534,440	3,619,606	3,700,745	3,784,019	757,300	23%
<b>Total Expenditures</b>	<b>6,499,635</b>	<b>7,429,100</b>	<b>7,622,970</b>	<b>3,977,361</b>	<b>8,566,555</b>	<b>8,038,223</b>	<b>8,220,752</b>	<b>8,401,734</b>	<b>8,587,404</b>	<b>943,585</b>	<b>12%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	4,666,735	5,440,721	5,432,960	2,937,767	6,484,606	5,654,777	5,761,336	5,870,024	5,980,887	1,051,646	19%
Fringe Benefits	1,832,899	1,988,378	2,190,010	1,039,594	2,081,949	2,383,446	2,459,416	2,531,710	2,606,517	(108,061)	-5%
<b>Total Personnel</b>	<b>6,499,635</b>	<b>7,429,100</b>	<b>7,622,970</b>	<b>3,977,361</b>	<b>8,566,555</b>	<b>8,038,223</b>	<b>8,220,752</b>	<b>8,401,734</b>	<b>8,587,404</b>	<b>943,585</b>	<b>12%</b>
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<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>-</b>	<b>-</b>
<b>Capital</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,499,635</b>	<b>7,429,100</b>	<b>7,622,970</b>	<b>3,977,361</b>	<b>8,566,555</b>	<b>8,038,223</b>	<b>8,220,752</b>	<b>8,401,734</b>	<b>8,587,404</b>	<b>943,585</b>	<b>12%</b>
<b>Net Surplus / (Deficit)</b>	<b>298,514</b>	<b>46,931</b>	<b>250,471</b>	<b>701,584</b>	<b>-</b>	<b>699,543</b>	<b>691,649</b>	<b>688,795</b>	<b>684,816</b>		
Beginning Cash Balance	640,958	938,797	988,905		1,239,376	1,239,376	1,938,919	2,630,568	3,319,363	<b>Cash Reserve</b> 8% of Annual expenditures - one month reserve	
Cash Adjustments	(675)	3,176	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>938,797</b>	<b>988,905</b>	<b>1,239,376</b>		<b>1,239,376</b>	<b>1,938,919</b>	<b>2,630,568</b>	<b>3,319,363</b>	<b>4,004,179</b>		
Cash Reserves Target	519,971	594,328	609,838		685,324	643,058	657,660	672,139	686,992		

**Fund Purpose:**

The Public Safety Local Option Income Tax (LOIT) Fund was established in 2010 due to Indiana's property tax "circuit breaker" system that effectively limited property tax receipts.

**Explanation of Revenue Sources:**

The City has adopted a special income tax of one quarter of one percent (0.25%) to be used solely for the salaries of public safety employees who were formerly paid by property taxes. Public Safety Local Option Income Tax (LOIT) revenue is expected to increase approximately 2% per year.

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

There are no significant changes in expenditures as the collective bargaining agreement calls for 2% wage increase for Police and assume 2% for Fire.



## Fund 251 - Local Roads & Streets

Fund Type	Special Revenue Funds				Control	City Funds					
	2016	2017	2018	2018	2019	Forecast				Budget	%
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	Change
Revenue			Budget	Actual	Budget					2018-2019	
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	1,046,446	1,334,565	1,827,580	937,497	1,695,689	1,695,689	1,695,689	1,695,689	1,695,689	(131,891)	-7%
Grants/Intergovernmental	162,655	202,729	292,498	249,606	320,000	290,000	280,000	270,000	240,000	27,502	9%
Interest Earnings	27,338	26,512	68,000	30,181	30,000	20,000	18,000	14,000	8,000	(38,000)	-56%
Other Income	405,709	8,996	412,635	402,960	-	-	-	-	-	(412,635)	-100%
Transfers In	-	-	-	-	2,500,000	-	-	-	-	2,500,000	-
<b>Total Revenue</b>	<b>1,642,147</b>	<b>1,572,802</b>	<b>2,600,713</b>	<b>1,620,244</b>	<b>4,545,689</b>	<b>2,005,689</b>	<b>1,993,689</b>	<b>1,979,689</b>	<b>1,943,689</b>	<b>1,944,976</b>	<b>75%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>469,122</b>	<b>455,306</b>	<b>670,364</b>	<b>108,262</b>	<b>250,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>(420,364)</b>	<b>-63%</b>
<b>Services &amp; Charges</b>											
Professional Services	22,900	-	374,000	-	680,000	30,000	30,000	30,000	30,000	306,000	82%
Repairs & Maintenance	299,840	131,707	1,026,106	344,137	650,000	700,000	650,000	650,000	650,000	(376,106)	-37%
Other Services & Charges	-	-	5,000	-	-	-	-	-	-	(5,000)	-100%
Transfers Out	-	-	284,500	-	600,000	-	-	-	-	315,500	111%
<b>Total Services &amp; Charges</b>	<b>322,740</b>	<b>131,707</b>	<b>1,689,606</b>	<b>344,137</b>	<b>1,930,000</b>	<b>730,000</b>	<b>680,000</b>	<b>680,000</b>	<b>680,000</b>	<b>240,394</b>	<b>14%</b>
<b>Capital</b>											
Infrastructure	747,625	480,277	1,058,538	201,223	3,550,000	500,000	550,000	600,000	650,000	2,491,462	235%
<b>Total Capital</b>	<b>747,625</b>	<b>480,277</b>	<b>1,058,538</b>	<b>201,223</b>	<b>3,550,000</b>	<b>500,000</b>	<b>550,000</b>	<b>600,000</b>	<b>650,000</b>	<b>2,491,462</b>	<b>235%</b>
<b>Total Expenditures</b>	<b>1,539,488</b>	<b>1,067,290</b>	<b>3,418,508</b>	<b>653,621</b>	<b>5,730,000</b>	<b>1,830,000</b>	<b>1,830,000</b>	<b>1,880,000</b>	<b>1,930,000</b>	<b>2,311,492</b>	<b>68%</b>
<b>Net Surplus / (Deficit)</b>	<b>102,659</b>	<b>505,512</b>	<b>(817,795)</b>	<b>966,622</b>	<b>(1,184,311)</b>	<b>175,689</b>	<b>163,689</b>	<b>99,689</b>	<b>13,689</b>		
Beginning Cash Balance	2,723,225	2,825,065	3,340,696	-	2,522,901	1,338,590	1,514,279	1,677,968	1,777,657	<b>Cash Reserve</b>	
Cash Adjustments	(819)	10,120	-	-	-	-	-	-	-	25% of Annual expenditures	
<b>Ending Cash Balance</b>	<b>2,825,065</b>	<b>3,340,696</b>	<b>2,522,901</b>	<b>1,338,590</b>	<b>1,338,590</b>	<b>1,514,279</b>	<b>1,677,968</b>	<b>1,777,657</b>	<b>1,791,346</b>		
Cash Reserves Target	384,872	266,823	854,627	-	1,432,500	457,500	457,500	470,000	482,500		

**Fund Purpose:**

This fund is used to track expenditures for road projects.

**Explanation of Revenue Sources:**

This fund receives gas taxes from the State of Indiana as its primary revenue source. In 2008, wheel tax revenue was moved from this fund to the Motor Vehicle Highway Fund (202). This fund also receives revenue from interest earned on the fund's cash balance. Grants/Intergovernmental revenue is provided by the Indiana Department of Transportation (INDOT) and reimbursed through progress billing for state approved projects. Also for 2019 we show a \$2.5M transfer in from the Economic Development Income Tax Fund (EDIT Fund 408) to cover the cost of Bendix Road Project.

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

Overall changes in expenditures for Fund 251 reflect an increase of 68%. The primary reason is twofold: first, the "Transfers Out" in the amount of \$600,000 are for the matching portion of the Community Crossings Grant, and second is to fund the cost of the Bendix Road Project generated from the "Transfer In" revenue of \$2.5M. Otherwise, expenditures for Local Roads and Streets would reflect a -23% decrease or a drop of \$788,508.



**2019 Budget Highlights**

Supplies

- Street Department Supplies - \$250,000

Repairs & Maintenance

- Street Maintenance - \$250,000
- Traffic Signal Maintenance - \$400,000

Professional Services

- MACOG, Other - \$30,000
- Marking Maintenance - \$50,000
- Outsourced Street Paving - \$600,000

Capital Projects

- Traffic Calming Devices - \$250,000
- West Side Quiet Zone - \$350,000
- Century Center Dam Repair - \$200,000
- Olive LPA Project LID - \$250,000
- Community Crossings (interfund transfer out to Fund 265) - \$600,000
- Bendix LPA Project (funded by interfund transfer from EDIT Fund 408) - \$2,500,000

Acronyms: MACOG - Michiana Area Council of Government, LPA - Local Public Agencies, LID - Local Improvement District

## Fund 257 - LOIT Special Distribution

Fund Type	Special Revenue Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	4,217,549	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	1,070,000	670,000	215,000	160,000	185,000	150,000	150,000	(855,000)	-80%
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	34,717	40,000	20,778	12,500	7,500	7,500	10,500	10,500	(27,500)	-69%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	100,000	-	-	-	-	-	-	-	-	-
Other Income	130,394	314,272	185,735	54,687	-	-	-	-	-	(185,735)	-100%
Transfers In	-	-	254,000	-	-	-	-	-	-	(254,000)	-100%
<b>Total Revenue</b>	<b>4,347,943</b>	<b>448,989</b>	<b>1,549,735</b>	<b>745,464</b>	<b>227,500</b>	<b>167,500</b>	<b>192,500</b>	<b>160,500</b>	<b>160,500</b>	<b>(1,322,235)</b>	<b>-85%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	285,462	648,058	325,630	65,000	125,000	150,000	118,000	118,000	(583,058)	-90%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	1,000,000	1,340,000	-	-	-	-	-	-	(1,340,000)	-100%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>1,285,462</b>	<b>1,988,058</b>	<b>325,630</b>	<b>65,000</b>	<b>125,000</b>	<b>150,000</b>	<b>118,000</b>	<b>118,000</b>	<b>(1,923,058)</b>	<b>-97%</b>
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	322,876	907,255	1,519,291	164,521	-	42,500	42,500	42,500	42,500	(1,519,291)	-100%
<b>Total Capital</b>	<b>322,876</b>	<b>907,255</b>	<b>1,519,291</b>	<b>164,521</b>	<b>-</b>	<b>42,500</b>	<b>42,500</b>	<b>42,500</b>	<b>42,500</b>	<b>(1,519,291)</b>	<b>-100%</b>
<b>Total Expenditures</b>	<b>322,876</b>	<b>2,192,717</b>	<b>3,507,349</b>	<b>490,151</b>	<b>65,000</b>	<b>167,500</b>	<b>192,500</b>	<b>160,500</b>	<b>160,500</b>	<b>(3,442,349)</b>	<b>-98%</b>
<b>Net Surplus / (Deficit)</b>	<b>4,025,066</b>	<b>(1,743,728)</b>	<b>(1,957,614)</b>	<b>255,313</b>	<b>162,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	-	4,025,066	2,281,338		323,724	486,224	486,224	486,224	486,224	<b>Cash Reserve</b>	
Cash Adjustments	-	-	-		-	-	-	-	-	No reserve requirement	
<b>Ending Cash Balance</b>	<b>4,025,066</b>	<b>2,281,338</b>	<b>323,724</b>		<b>486,224</b>	<b>486,224</b>	<b>486,224</b>	<b>486,224</b>	<b>486,224</b>		
Cash Reserves Target	-	-	-		-	-	-	-	-		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

2019 Grants/Intergovernmental revenue show a decrease of \$883K. Incoming grants reimbursements are expected to be lower in future years. This fund receives revenue from interest earned on the fund's cash balance.

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

In 2019, \$65,000 is budgeted for a traffic signal study. Expenditures have been adjusted to work within the confines of the available cash balance.

In 2018, the Community Crossings Matching Grant of \$670,000 was incorrectly recorded in this fund. It was then transferred to the correct fund, Local Road & Bridge Grant Fund (265). The City's matching \$670,000 was also transferred, making the total transfer out \$1,340,000.

## Fund 258 - Human Rights Federal Grant

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Grants/Intergovernmental	209,350	206,450	145,000	49,150	145,000	145,000	145,000	145,000	145,000	-	0%
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	4,075	4,417	8,400	3,898	2,000	3,000	3,000	3,000	3,000	(6,400)	-76%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	26,933	16,362	25,440	16,210	20,400	18,500	18,500	18,500	18,500	(5,040)	-20%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>240,357</b>	<b>227,229</b>	<b>178,840</b>	<b>69,258</b>	<b>167,400</b>	<b>166,500</b>	<b>166,500</b>	<b>166,500</b>	<b>166,500</b>	<b>(11,440)</b>	<b>-6%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	87,510	52,043	53,397	26,443	108,930	111,108	113,330	115,596	117,908	55,533	104%
Fringe Benefits	32,997	25,435	26,616	12,864	41,158	56,408	57,528	58,666	59,832	14,542	55%
<b>Total Personnel</b>	<b>120,507</b>	<b>77,478</b>	<b>80,013</b>	<b>39,307</b>	<b>150,088</b>	<b>167,516</b>	<b>170,858</b>	<b>174,262</b>	<b>177,740</b>	<b>70,075</b>	<b>88%</b>
<b>Supplies</b>	<b>1,264</b>	<b>7,054</b>	<b>2,000</b>	<b>660</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>											
Professional Services	26,071	24,727	45,721	13,852	27,800	27,800	27,800	27,800	27,800	(17,921)	-39%
Printing & Advertising	18,181	12,889	19,500	9,999	22,000	22,000	22,000	22,000	22,000	2,500	13%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	3,879	968	3,500	15	3,500	3,500	3,500	3,500	3,500	-	0%
Travel	5,985	4,555	10,800	188	15,300	15,300	15,300	15,300	15,300	4,500	42%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	9,802	7,645	10,800	8,430	14,300	14,300	14,300	14,300	14,300	3,500	32%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>63,918</b>	<b>50,784</b>	<b>90,321</b>	<b>32,484</b>	<b>82,900</b>	<b>82,900</b>	<b>82,900</b>	<b>82,900</b>	<b>82,900</b>	<b>(7,421)</b>	<b>-8%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>185,689</b>	<b>135,315</b>	<b>172,334</b>	<b>72,451</b>	<b>234,988</b>	<b>252,416</b>	<b>255,758</b>	<b>259,162</b>	<b>262,640</b>	<b>62,654</b>	<b>36%</b>
<b>Net Surplus / (Deficit)</b>	<b>54,668</b>	<b>91,914</b>	<b>6,506</b>	<b>(3,193)</b>	<b>(67,588)</b>	<b>(85,916)</b>	<b>(89,258)</b>	<b>(92,662)</b>	<b>(96,140)</b>		
Beginning Cash Balance	424,866	479,360	572,740		579,246	511,658	425,742	336,484	243,822	Cash Reserve	
Cash Adjustments	(174)	1,467	-		-	-	-	-	-	25% of Annual expenditures	
<b>Ending Cash Balance</b>	<b>479,360</b>	<b>572,740</b>	<b>579,246</b>		<b>511,658</b>	<b>425,742</b>	<b>336,484</b>	<b>243,822</b>	<b>147,682</b>		
Cash Reserves Target	46,422	33,829	43,084		58,747	63,104	63,940	64,791	65,660		

**Fund Purpose:**

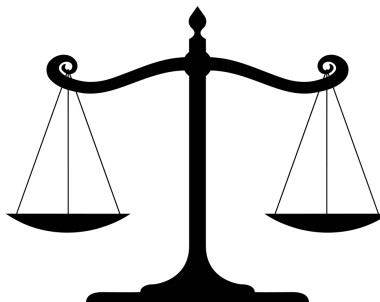
This fund tracks the portion of the Human Rights Department that is funded by the federal government.

**Explanation of Revenue Sources:**

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

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

In 2019, the Employment Manager position will be moved from the General Fund (101) to the Human Rights Federal Grant Fund (258). This position handles all EEOC issues.





## Fund 265 - Local Road & Bridge Grant

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	1,000,000	-	-	600,000	-	-	-	-	600,000	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	5,500	3,249	-	-	-	-	-	(5,500)	-100%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	1,000,000	1,370,500	-	600,000	-	-	-	-	(770,500)	-56%
<b>Total Revenue</b>	<b>-</b>	<b>2,000,000</b>	<b>1,376,000</b>	<b>3,249</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(176,000)</b>	<b>-13%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	1,007,057	1,795,758	407,491	1,200,000	-	-	-	-	(595,758)	-33%
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	334,742	-	-	-	-	-	-	(334,742)	-100%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>1,007,057</b>	<b>2,130,500</b>	<b>407,491</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(930,500)</b>	<b>-44%</b>
<b>Capital</b>	<b>-</b>	<b>-</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>1,007,057</b>	<b>2,130,500</b>	<b>407,491</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(930,500)</b>	<b>-44%</b>
<b>Net Surplus / (Deficit)</b>	<b>-</b>	<b>992,943</b>	<b>(754,500)</b>	<b>(404,241)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	-	-	992,943	-	238,443	238,443	238,443	238,443	238,443	238,443	238,443
Cash Adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance</b>	<b>-</b>	<b>992,943</b>	<b>238,443</b>	<b>-</b>	<b>238,443</b>	<b>238,443</b>	<b>238,443</b>	<b>238,443</b>	<b>238,443</b>	<b>238,443</b>	<b>238,443</b>
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	-

**Cash Reserve**  
No reserve requirement -  
Grant fund - spend down to  
zero

**Fund Purpose:**

This fund was established in December 2016 to account for the receipt of the Community Crossings state grant and matching revenue 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 the \$1 million Community Crossings state grant from INDOT. \$1 million was transferred from LOIT 2016 Special Distribution Fund (257) to match the grant revenue.

Community Crossings Matching Grant is based on available pooled resources by the State of Indiana and the number of municipalities requesting the grant money. The actual grant dollars received in 2018 were \$670,000; therefore 2019 budgeted revenues were based on a conservative estimate.

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

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

Expenditures are calculated on grant proceeds, plus the City's matching portion. 2019 expenditures are for City-wide paving projects.

## Fund 273 - Morris PAC / Palais Royale Marketing

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance	%
						2020	2021	2022	2023	2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	20,624	13,318	20,000	5,888	15,000	30,000	30,900	31,827	32,464	(5,000)	-25%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	323	421	1,020	448	800	816	840	866	883	(220)	-22%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>20,947</b>	<b>13,739</b>	<b>21,020</b>	<b>6,336</b>	<b>15,800</b>	<b>30,816</b>	<b>31,740</b>	<b>32,693</b>	<b>33,347</b>	<b>(5,220)</b>	<b>-25%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	4,212	5,673	18,000	2,858	30,000	35,000	35,000	40,000	40,000	12,000	67%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,212</b>	<b>5,673</b>	<b>18,000</b>	<b>2,858</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>40,000</b>	<b>40,000</b>	<b>12,000</b>	<b>67%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>4,212</b>	<b>5,673</b>	<b>18,000</b>	<b>2,858</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>40,000</b>	<b>40,000</b>	<b>12,000</b>	<b>67%</b>
<b>Net Surplus / (Deficit)</b>	<b>16,736</b>	<b>8,067</b>	<b>3,020</b>	<b>3,478</b>	<b>(14,200)</b>	<b>(4,184)</b>	<b>(3,260)</b>	<b>(7,307)</b>	<b>(6,653)</b>		
Beginning Cash Balance	30,306	47,005	55,239		58,259	44,059	39,875	36,616	29,308	<b>Cash Reserve</b>	
Cash Adjustments	(36)	168	-		-	-	-	-	-	25% of Annual expenditures	
<b>Ending Cash Balance</b>	<b>47,005</b>	<b>55,239</b>	<b>58,259</b>		<b>44,059</b>	<b>39,875</b>	<b>36,616</b>	<b>29,308</b>	<b>22,655</b>		
Cash Reserves Target	1,053	1,418	4,500		7,500	8,750	8,750	10,000	10,000		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

Morris Performing Arts Center



Palais Royale



## Fund 274 - Morris PAC Self-Promotion

Fund Type	Special Revenue Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	130,000	63,721	125,000	127,500	131,325	132,638	133,964	(5,000)	-4%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	1,000	124	400	408	420	433	442	(600)	-60%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	<b>131,000</b>	<b>63,845</b>	<b>125,400</b>	<b>127,908</b>	<b>131,745</b>	<b>133,071</b>	<b>134,406</b>	<b>(5,600)</b>	<b>-4%</b>
<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	-	-	-	-	15,000	20,000	25,000	25,000	25,000	15,000	-
Printing & Advertising	-	-	50,000	-	60,000	60,000	75,000	80,000	80,000	10,000	20%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	<b>50,000</b>	-	<b>75,000</b>	<b>80,000</b>	<b>100,000</b>	<b>105,000</b>	<b>105,000</b>	<b>25,000</b>	<b>50%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>50,000</b>	-	<b>75,000</b>	<b>80,000</b>	<b>100,000</b>	<b>105,000</b>	<b>105,000</b>	<b>25,000</b>	<b>50%</b>
<b>Net Surplus / (Deficit)</b>	-	-	<b>81,000</b>	<b>63,845</b>	<b>50,400</b>	<b>47,908</b>	<b>31,745</b>	<b>28,071</b>	<b>29,406</b>		
Beginning Cash Balance	-	-	-	-	81,000	131,400	179,308	211,053	239,124	<b>Cash Reserve</b>	
Cash Adjustments	-	-	-	-	-	-	-	-	-	25% of Annual expenditures	
<b>Ending Cash Balance</b>	-	-	<b>81,000</b>	-	<b>131,400</b>	<b>179,308</b>	<b>211,053</b>	<b>239,124</b>	<b>268,530</b>		
Cash Reserves Target	-	-	12,500	-	18,750	20,000	25,000	26,250	26,250		

**Fund Purpose:**

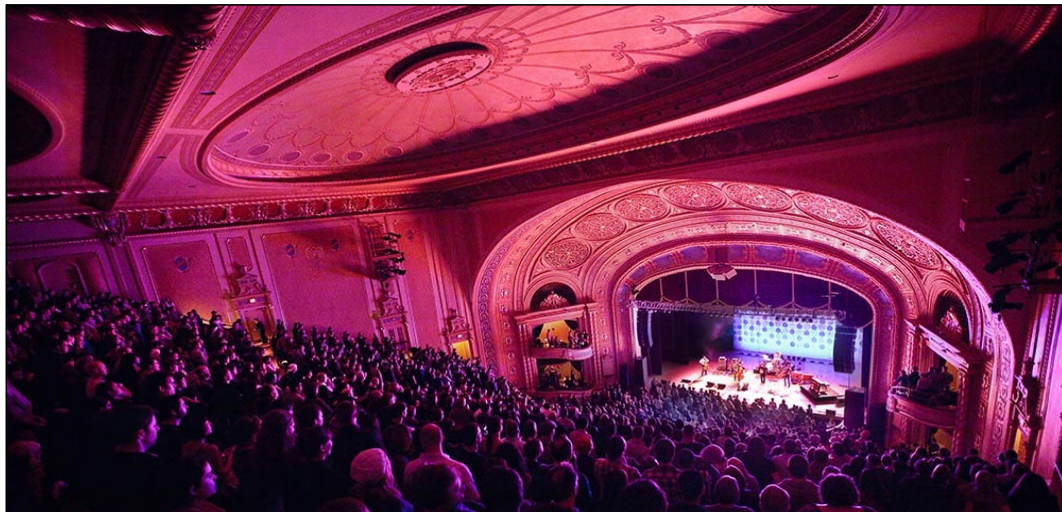
This fund was created to account for Self Promoter Events. Earnings on self-promoted events will be retained in this fund.

**Explanation of Revenue Sources:**

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

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

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



## Fund 278 - Take Home Vehicle Police

Fund Type	Internal Service Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	56,100	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	6,265	6,939	13,500	6,061	4,000	4,000	4,000	4,000	4,000	(9,500)	-70%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	56,100	1,960	3,500	1,564	-	-	-	-	-	(3,500)	-100%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>118,465</b>	<b>8,899</b>	<b>17,000</b>	<b>7,625</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>(13,000)</b>	<b>-76%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	7,086	9,986	30,000	-	50,000	50,000	50,000	50,000	50,000	20,000	67%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>7,086</b>	<b>9,986</b>	<b>30,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>20,000</b>	<b>67%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>7,086</b>	<b>9,986</b>	<b>30,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>20,000</b>	<b>67%</b>
<b>Net Surplus / (Deficit)</b>	<b>111,379</b>	<b>(1,088)</b>	<b>(13,000)</b>	<b>7,625</b>	<b>(46,000)</b>	<b>(46,000)</b>	<b>(46,000)</b>	<b>(46,000)</b>	<b>(46,000)</b>		
Beginning Cash Balance	640,497	751,530	752,925		739,925	693,925	647,925	601,925	555,925	<b>Cash Reserve</b>	
Cash Adjustments	(346)	2,483	-		-	-	-	-	-	Set dollar amount of	
<b>Ending Cash Balance</b>	<b>751,530</b>	<b>752,925</b>	<b>739,925</b>		<b>693,925</b>	<b>647,925</b>	<b>601,925</b>	<b>555,925</b>	<b>509,925</b>	<b>\$750,000</b>	
Cash Reserves Target	750,000	750,000	750,000		750,000	750,000	750,000	750,000	750,000		

**Fund Purpose:**

This fund pays for police vehicle off duty accident claims.

**Explanation of Revenue Sources:**

This fund charges police officers for liability insurance and gasoline costs for take home police vehicles. Deductions from officers for gas and insurance 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. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

**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.



### Fund 279 - IT / Innovation / 311 Call Center

Fund Type	Internal Service Funds				Control	City Funds					
	2016	2017	2018	2019		Forecast				Budget	
	Actual	Actual	Amended Budget	Adopted Budget		2020	2021	2022	2023	Variance	%
			06/30/18 Actual	06/30/18 Actual						2018-2019	Change
<b>Revenue</b>											
Interest Earnings	-	-	53,424	7,645	10,000	10,000	10,000	10,000	10,000	(43,424)	-81%
Donations	-	-	100,000	100,000	-	-	-	-	-	(100,000)	-100%
Other Income	-	-	51,828	24,979	45,062	-	-	-	-	(6,766)	-13%
Interfund Allocation Reimb	487,897	5,167,452	6,788,985	3,394,476	7,991,331	7,465,929	7,626,325	7,539,768	7,569,938	1,202,346	18%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>487,897</b>	<b>5,167,452</b>	<b>6,994,237</b>	<b>3,527,100</b>	<b>8,046,393</b>	<b>7,475,929</b>	<b>7,636,325</b>	<b>7,549,768</b>	<b>7,579,938</b>	<b>1,052,156</b>	<b>15%</b>
<b>Expenditures by Dept</b>											
311 Call Center	487,897	504,388	595,066	264,381	557,310	620,143	631,733	643,554	655,612	(37,756)	-6%
Innovation & Technology	-	3,073,982	6,953,446	2,537,665	7,794,658	6,858,069	7,017,199	6,929,347	6,958,197	841,212	12%
<b>Total Expenditures</b>	<b>487,897</b>	<b>3,578,369</b>	<b>7,548,512</b>	<b>2,802,046</b>	<b>8,351,968</b>	<b>7,478,212</b>	<b>7,648,932</b>	<b>7,572,901</b>	<b>7,613,809</b>	<b>803,456</b>	<b>11%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	319,674	1,358,197	1,641,291	754,126	1,942,598	1,981,343	2,020,864	2,061,176	2,102,293	301,307	18%
Fringe Benefits	137,668	544,115	732,528	302,599	692,708	923,278	941,215	959,509	978,169	(39,820)	-5%
<b>Total Personnel</b>	<b>457,342</b>	<b>1,902,312</b>	<b>2,373,819</b>	<b>1,056,725</b>	<b>2,635,306</b>	<b>2,904,621</b>	<b>2,962,079</b>	<b>3,020,685</b>	<b>3,080,462</b>	<b>261,487</b>	<b>11%</b>
<b>Supplies</b>	<b>2,657</b>	<b>78,073</b>	<b>243,277</b>	<b>40,347</b>	<b>71,850</b>	<b>88,850</b>	<b>71,850</b>	<b>88,850</b>	<b>88,850</b>	<b>(171,427)</b>	<b>-70%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	302,765	1,542,278	445,190	1,067,434	722,750	722,750	752,750	722,750	(474,844)	-31%
Printing & Advertising	-	-	298	298	5,150	5,150	5,150	5,150	5,150	4,852	1628%
Education & Training	2,033	12,788	25,939	11,720	77,900	77,900	77,900	77,900	77,900	51,961	200%
Travel	6,836	30,823	124,692	7,339	27,110	29,110	29,110	29,110	29,110	(97,582)	-78%
Repairs & Maintenance	3,336	1,080,648	2,628,471	1,084,959	3,055,487	2,863,987	3,005,579	2,867,083	2,937,799	427,016	16%
Other Interfund Allocations	13,248	4,584	5,211	2,604	6,785	6,785	6,785	6,785	6,785	1,574	30%
Debt Service											
Principal	-	136,360	213,992	55,199	297,927	277,512	271,208	232,480	176,203	83,935	39%
Interest & Fees	-	15,429	40,403	4,460	48,219	42,747	37,721	33,308	30,000	7,816	19%
Grants & Subsidies	-	-	25,000	-	-	-	-	-	-	(25,000)	-100%
Other Services & Charges	2,445	14,586	285,032	93,204	458,800	458,800	458,800	458,800	458,800	173,768	61%
Transfers Out	-	-	-	-	600,000	-	-	-	-	600,000	-
<b>Total Services &amp; Charges</b>	<b>27,898</b>	<b>1,597,985</b>	<b>4,891,316</b>	<b>1,704,974</b>	<b>5,644,812</b>	<b>4,484,741</b>	<b>4,615,003</b>	<b>4,463,366</b>	<b>4,444,497</b>	<b>753,496</b>	<b>15%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>40,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(40,100)</b>	<b>-100%</b>
<b>Total Expenditures</b>	<b>487,897</b>	<b>3,578,369</b>	<b>7,548,512</b>	<b>2,802,046</b>	<b>8,351,968</b>	<b>7,478,212</b>	<b>7,648,932</b>	<b>7,572,901</b>	<b>7,613,809</b>	<b>803,456</b>	<b>11%</b>
<b>Net Surplus / (Deficit)</b>	<b>-</b>	<b>1,589,083</b>	<b>(554,275)</b>	<b>725,054</b>	<b>(305,575)</b>	<b>(2,283)</b>	<b>(12,607)</b>	<b>(23,133)</b>	<b>(33,871)</b>		
Beginning Cash Balance	-	-	1,589,083	-	1,034,808	729,233	726,950	714,343	691,210	<b>Cash Reserve</b> No reserve requirement	
Cash Adjustments	-	-	-	-	-	-	-	-			
<b>Ending Cash Balance</b>	<b>-</b>	<b>1,589,083</b>	<b>1,034,808</b>	<b>-</b>	<b>729,233</b>	<b>726,950</b>	<b>714,343</b>	<b>691,210</b>			
Cash Reserves Target	-	-	-	-	-	-	-	-			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives revenue in the form of an interfund allocation. The cost of the 311 Call Center and the Department of Innovation & Technology is allocated between the City departments based on various criteria including number of devices, number of user licenses, departmental specific software renewal, and more.

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

**Centralized IT:** In 2019, the City continues to centralize IT expenditures from other departments. In the past, these consolidations have led to annual savings of over \$300k as we gained visibility into underutilized services and assets. In 2019, an additional \$671,000 of departmental costs are being charged to Fund 279 and allocated back to the respective departments.

**ERP Implementation:** In 2019, \$600,000 (from prior year reserves) will be transferred to COIT Fund 404 to cover the cost of the new enterprise resource planning (ERP) software implementation. The ERP implementation is estimated to cost about \$3 million.

**Mayor's Initiatives:** SB Academy, the City's training program, has trained employees in novel techniques that enable process improvements and other innovations that will continue to make government more efficient (\$40k). IT is requesting funding to maintain and expand the quality of digital inclusion initiatives (\$137k).

**CityWorks:** In 2019, 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. Based on departmental demand, IT is requesting funding to onboard the Department of Community Investment (DCI), Parks Maintenance, Forestry, Traffic & Lighting, and the Street Dept.

### Fund 280 - Police Block Grants

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance	%
						2020	2021	2022	2023	2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	35	36	70	32	35	35	35	35	35	(35)	-50%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>35</b>	<b>36</b>	<b>70</b>	<b>32</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>(35)</b>	<b>-50%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<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>-</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>-</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>-</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>35</b>	<b>36</b>	<b>70</b>	<b>32</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>		
Beginning Cash Balance	3,844	3,879	3,927		3,997	4,032	4,067	4,102	4,137		
Cash Adjustments	(1)	13	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>3,879</b>	<b>3,927</b>	<b>3,997</b>		<b>4,032</b>	<b>4,067</b>	<b>4,102</b>	<b>4,137</b>	<b>4,172</b>		
Cash Reserves Target	-	-	-		-	-	-	-	-		
										<b>Cash Reserve</b>	
										No reserve requirement -	
										Grant fund - spend down to	
										zero	

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

Currently, this fund only receives revenue from interest earned on the fund's cash balance.

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

Justice Assistance Grant 2009-SB-B9-1280 was essentially completed in 2014. There are no open grants at this time.



## Fund 281 - Economic Develop Commission-Revenue Bonds

Fund Type	Special Revenue Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	250	255	259	225	-	-	-	-	-	(259)	-100%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>250</b>	<b>255</b>	<b>259</b>	<b>225</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(259)</b>	<b>-100%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	28,126	-	-	-	-	-	-	(28,126)	-100%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>28,126</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28,126)</b>	<b>-100%</b>
<b>Capital</b>	<b>-</b>	<b>-</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>28,126</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28,126)</b>	<b>-100%</b>
<b>Net Surplus / (Deficit)</b>	<b>250</b>	<b>255</b>	<b>(27,867)</b>	<b>225</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	27,320	27,564	27,910		-	-	-	-	-	<b>Cash Reserve</b>	
Cash Adjustments	(7)	92	(43)		-	-	-	-	-	No reserve requirement	
<b>Ending Cash Balance</b>	<b>27,564</b>	<b>27,910</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Cash Reserves Target	-	-	-		-	-	-	-	-		

**Fund Purpose:**

This fund was used for the expenses of Economic Development Revenue Bonds. These bonds have been paid off.

**Explanation of Revenue Sources:**

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

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

The remaining cash balance will be transferred to the Redevelopment General Fund (433).

## Fund 287 - Emergency Medical Services Capital

Fund Type	Enterprise Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	75,000	-	75,000	75,000	75,000	75,000	75,000	-	0%
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	2,460,775	3,210,349	1,616,583	1,616,582	500,000	500,000	250,000	250,000	-	(1,116,583)	-69%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	29,729	38,066	79,000	37,740	10,000	15,000	15,000	15,000	15,000	(69,000)	-87%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	3,515	-	-	-	-	-	-	(3,515)	-100%
Transfers In	-	-	27,741	25,425	545,695	2,275,558	1,516,945	2,705,278	1,313,030	517,954	1867%
<b>Total Revenue</b>	<b>2,490,504</b>	<b>3,248,415</b>	<b>1,801,839</b>	<b>1,679,747</b>	<b>1,130,695</b>	<b>2,865,558</b>	<b>1,856,945</b>	<b>3,045,278</b>	<b>1,403,030</b>	<b>(671,144)</b>	<b>-37%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>58,750</b>	<b>39,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(58,750)</b>	<b>-100%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	264,051	207,203	168,648	-	-	-	-	-	(207,203)	-100%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	42,453	118	104,450	96,500	-	-	-	-	-	(104,450)	-100%
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	112,975	401,821	321,795	68,858	606,250	642,344	541,734	533,805	380,507	284,455	88%
Interest & Fees	8,771	189,641	106,533	3,519	195,432	178,864	162,049	146,265	130,307	88,899	83%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	385,775	471,088	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	497,006	302,526	403,830	401,705	404,355	401,780	403,980	(93,176)	-19%
<b>Total Services &amp; Charges</b>	<b>549,974</b>	<b>1,326,719</b>	<b>1,236,987</b>	<b>640,051</b>	<b>1,205,512</b>	<b>1,222,913</b>	<b>1,108,138</b>	<b>1,081,850</b>	<b>914,794</b>	<b>(31,475)</b>	<b>-3%</b>
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	385,595	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	173,105	20,666	273,491	24,312	250,000	250,000	250,000	250,000	250,000	(23,491)	-9%
Motor Equipment	499,603	762,499	1,320,502	497,136	335,000	1,240,000	270,000	1,030,000	30,000	(985,502)	-75%
Machinery & Equipment	210,528	75,000	500,000	-	875,000	500,000	500,000	500,000	500,000	375,000	75%
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital</b>	<b>883,236</b>	<b>1,243,760</b>	<b>2,093,993</b>	<b>521,448</b>	<b>1,460,000</b>	<b>1,990,000</b>	<b>1,020,000</b>	<b>1,780,000</b>	<b>780,000</b>	<b>(633,993)</b>	<b>-30%</b>
<b>Total Expenditures</b>	<b>1,433,210</b>	<b>2,570,479</b>	<b>3,389,730</b>	<b>1,201,449</b>	<b>2,665,512</b>	<b>3,212,913</b>	<b>2,128,138</b>	<b>2,861,850</b>	<b>1,694,794</b>	<b>(724,218)</b>	<b>-21%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,057,294</b>	<b>677,936</b>	<b>(1,587,891)</b>	<b>478,299</b>	<b>(1,534,817)</b>	<b>(347,355)</b>	<b>(271,194)</b>	<b>183,428</b>	<b>(291,765)</b>		
Beginning Cash Balance	2,568,327	3,629,534	4,314,122		2,726,231	1,191,414	844,059	572,866	756,294		
Cash Adjustments	3,914	6,652	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>3,629,534</b>	<b>4,314,122</b>	<b>2,726,231</b>		<b>1,191,414</b>	<b>844,059</b>	<b>572,866</b>	<b>756,294</b>	<b>464,530</b>		
Cash Reserves Target	358,302	642,620	847,433		666,378	803,228	532,035	715,463	423,699		
										<b>Cash Reserve</b>	
										25% of Annual expenditures	

**Fund Purpose:**

This fund was established in 2015 to track capital expenditures related to Emergency Medical Services and the Fire Department. Capital purchases include fire apparatuses, ambulances, and major construction projects.

**Explanation of Revenue Sources:**

The fund receives revenues from Medicaid settlements and interfund transfers from EMS Operating Fund (288). This fund also receives revenue from interest earned on the fund's cash balance.

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

Capital spending includes fleet needs, as well as updates and repair & maintenance to facilities. To keep the fleet within a servicable 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's capital needs have also begun to include debt service payments for facilities such as Station 5, the LJT Fire Training Center, and construction of the new Station 9 (paid for out of Fund 451).



## Fund 288 - Emergency Medical Services Operating

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance 2018-2019	%
	2016	2017	2018	2019		Forecast					
	Actual	Actual	Amended Budget			Adopted Budget	2020	2021	2022		
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	5,518,994	5,579,407	6,168,680	3,009,992	5,163,884	5,199,884	5,199,884	5,199,884	5,199,884	(1,004,796)	-16%
Fines, Forfeitures, and Fees	3,400	1,600	2,500	100	2,500	2,500	2,500	2,500	2,500	-	0%
Interest Earnings	19,696	24,597	47,000	20,544	15,000	15,000	15,000	15,000	15,000	(32,000)	-68%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	1,170	200	200	-	-	-	-	-	(200)	-100%
Other Income	97,953	17,256	23,570	2,343	5,000	5,000	5,000	5,000	5,000	(18,570)	-79%
Transfers In	-	-	-	-	988,936	1,700,000	1,700,000	1,800,000	2,000,000	988,936	-
<b>Total Revenue</b>	<b>5,640,043</b>	<b>5,624,031</b>	<b>6,241,950</b>	<b>3,033,179</b>	<b>6,175,320</b>	<b>6,922,384</b>	<b>6,922,384</b>	<b>7,022,384</b>	<b>7,222,384</b>	<b>(66,630)</b>	<b>-1%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	3,726,559	3,430,857	3,655,500	1,783,461	4,009,648	4,075,099	4,091,827	4,158,905	4,227,324	354,148	10%
Fringe Benefits	1,255,836	1,297,150	1,428,833	658,984	1,196,092	1,631,422	1,678,325	1,728,217	1,779,856	(232,741)	-16%
<b>Total Personnel</b>	<b>4,982,395</b>	<b>4,728,007</b>	<b>5,084,333</b>	<b>2,442,446</b>	<b>5,205,740</b>	<b>5,706,521</b>	<b>5,770,152</b>	<b>5,887,122</b>	<b>6,007,180</b>	<b>121,407</b>	<b>2%</b>
<b>Supplies</b>	<b>253,433</b>	<b>290,594</b>	<b>395,167</b>	<b>157,572</b>	<b>404,840</b>	<b>404,840</b>	<b>404,840</b>	<b>404,840</b>	<b>404,840</b>	<b>9,673</b>	<b>2%</b>
<b>Services &amp; Charges</b>											
Professional Services	55,994	26,491	170,125	26,174	74,610	74,610	74,610	74,610	74,610	(95,515)	-56%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	7,612	8,475	30,500	4,313	33,000	33,000	33,000	33,000	33,000	2,500	8%
Education & Training	17,000	84,652	52,000	4,888	17,000	17,000	17,000	17,000	17,000	(35,000)	-67%
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	193,644	179,959	253,256	28,768	243,600	243,600	243,600	243,600	243,600	(9,656)	-4%
Other Interfund Allocations	-	20,028	220,456	110,226	261,156	266,379	271,706	277,141	282,683	40,700	18%
Debt Service											
Principal	260,920	304	1,044	-	-	-	-	-	-	(1,044)	-100%
Interest & Fees	190,517	14	49	-	-	-	-	-	-	(49)	-100%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	75,051	148,812	205,005	25,898	166,000	166,000	166,000	166,000	166,000	(39,005)	-19%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>800,739</b>	<b>468,735</b>	<b>932,435</b>	<b>200,266</b>	<b>795,366</b>	<b>800,589</b>	<b>805,916</b>	<b>811,351</b>	<b>816,893</b>	<b>(137,069)</b>	<b>-15%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>19,811</b>	<b>19,811</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(19,811)</b>	<b>-100%</b>
<b>Total Expenditures</b>	<b>6,036,567</b>	<b>5,487,336</b>	<b>6,431,746</b>	<b>2,820,094</b>	<b>6,405,946</b>	<b>6,911,950</b>	<b>6,980,908</b>	<b>7,103,313</b>	<b>7,228,913</b>	<b>(25,800)</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(396,524)</b>	<b>136,695</b>	<b>(189,796)</b>	<b>213,085</b>	<b>(230,626)</b>	<b>10,434</b>	<b>(58,524)</b>	<b>(80,929)</b>	<b>(6,529)</b>		
Beginning Cash Balance	2,210,747	1,755,548	1,829,976		1,640,180	1,409,554	1,419,988	1,361,464	1,280,535		
Cash Adjustments	(58,675)	(62,268)	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,755,548</b>	<b>1,829,976</b>	<b>1,640,180</b>		<b>1,409,554</b>	<b>1,419,988</b>	<b>1,361,464</b>	<b>1,280,535</b>	<b>1,274,006</b>		
Cash Reserves Target	1,509,142	1,371,834	1,607,937		1,601,487	1,727,988	1,745,227	1,775,828	1,807,228		
										<b>Cash Reserve</b>	
										25% of Annual expenditures	

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

The revenues in this account are generated through user fees for the South Bend Fire Department EMS division, Training Bureau, and Inspections. This fund also receives revenue from interest earned on the fund's cash balance.

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

The current revenues are not enough to support current expenditures. To cover the difference, this fund will receive interfund transfers in from the General Fund (101) and COIT (404) in 2019, and just the General Fund in 2020 through 2023.



C. Allen 2007

## Fund 289 - HAZMAT

Fund Type	Special Revenue Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	3,410	6,435	10,000	-	10,000	10,000	10,000	10,000	10,000	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	264	218	450	220	200	200	200	200	200	(250)	-56%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>3,674</b>	<b>6,653</b>	<b>10,450</b>	<b>220</b>	<b>10,200</b>	<b>10,200</b>	<b>10,200</b>	<b>10,200</b>	<b>10,200</b>	<b>(250)</b>	<b>-2%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>8,962</b>	<b>5,964</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<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>-</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>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>8,962</b>	<b>5,964</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(5,288)</b>	<b>689</b>	<b>450</b>	<b>220</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>		
Beginning Cash Balance	32,014	26,727	27,506		27,956	28,156	28,356	28,556	28,756		
Cash Adjustments	2	89	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>26,727</b>	<b>27,506</b>	<b>27,956</b>		<b>28,156</b>	<b>28,356</b>	<b>28,556</b>	<b>28,756</b>	<b>28,956</b>		
Cash Reserves Target	2,240	1,491	2,500		2,500	2,500	2,500	2,500	2,500		
										<b>Cash Reserve</b>	
										25% of Annual expenditures	

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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



### Fund 291 - Indiana River Rescue

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2018-2019	% Change	
	2016	2017	2018	06/30/18		2019	Forecast					
	Actual	Actual	Amended Budget				Adopted Budget	2020	2021			2022
<b>Revenue</b>												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	
Charges for Services	110,700	75,600	97,000	41,520	72,000	91,000	98,000	105,000	105,000	(25,000)	-26%	
Interest Earnings	1,222	1,339	2,600	1,087	500	500	500	500	500	(2,100)	-81%	
Donations	-	-	-	-	-	-	-	-	-	-	-	
Other Income	-	-	5,152	-	-	-	-	-	-	(5,152)	-100%	
Transfers In	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>111,922</b>	<b>76,939</b>	<b>104,752</b>	<b>42,607</b>	<b>72,500</b>	<b>91,500</b>	<b>98,500</b>	<b>105,500</b>	<b>105,500</b>	<b>(32,252)</b>	<b>-31%</b>	
<b>Expenditures by Type</b>												
<b>Personnel</b>												
Salaries & Wages	23,000	3,000	13,000	1,500	13,000	13,000	13,000	13,000	13,000	-	0%	
Fringe Benefits	-	777	2,500	-	2,500	2,500	2,500	2,500	2,500	-	0%	
<b>Total Personnel</b>	<b>23,000</b>	<b>3,777</b>	<b>15,500</b>	<b>1,500</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>-</b>	<b>0%</b>	
<b>Supplies</b>	<b>6,181</b>	<b>16,299</b>	<b>17,800</b>	<b>8,440</b>	<b>18,800</b>	<b>18,800</b>	<b>18,800</b>	<b>18,800</b>	<b>18,800</b>	<b>1,000</b>	<b>6%</b>	
<b>Services &amp; Charges</b>												
Professional Services	-	-	-	-	-	-	-	-	-	-	-	
Printing & Advertising	250	-	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0%	
Utilities	-	-	-	-	-	-	-	-	-	-	-	
Education & Training	5,846	4,289	9,000	-	9,000	9,000	9,000	9,000	9,000	-	0%	
Travel	10,826	5,629	14,500	3,905	14,500	15,000	15,000	16,000	16,000	-	0%	
Repairs & Maintenance	19,243	65,298	43,400	68	44,000	43,000	43,000	43,000	43,000	600	1%	
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-	
Other Services & Charges	-	-	600	600	-	-	-	-	-	(600)	-100%	
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>36,165</b>	<b>75,215</b>	<b>68,500</b>	<b>4,573</b>	<b>68,500</b>	<b>68,000</b>	<b>68,000</b>	<b>69,000</b>	<b>69,000</b>	<b>-</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>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>65,346</b>	<b>95,291</b>	<b>101,800</b>	<b>14,513</b>	<b>102,800</b>	<b>102,300</b>	<b>102,300</b>	<b>103,300</b>	<b>103,300</b>	<b>1,000</b>	<b>1%</b>	
<b>Net Surplus / (Deficit)</b>	<b>46,576</b>	<b>(18,352)</b>	<b>2,952</b>	<b>28,094</b>	<b>(30,300)</b>	<b>(10,800)</b>	<b>(3,800)</b>	<b>2,200</b>	<b>2,200</b>			
Beginning Cash Balance	95,300	141,771	123,859		126,811	96,511	85,711	81,911	84,111	<b>Cash Reserve</b>		
Cash Adjustments	(104)	440	-		-	-	-	-	-	25% of Annual expenditures		
<b>Ending Cash Balance</b>	<b>141,771</b>	<b>123,859</b>	<b>126,811</b>		<b>96,511</b>	<b>85,711</b>	<b>81,911</b>	<b>84,111</b>	<b>86,311</b>			
Cash Reserves Target	16,337	23,823	25,450		25,700	25,575	25,575	25,825	25,825			

**Fund Purpose:**

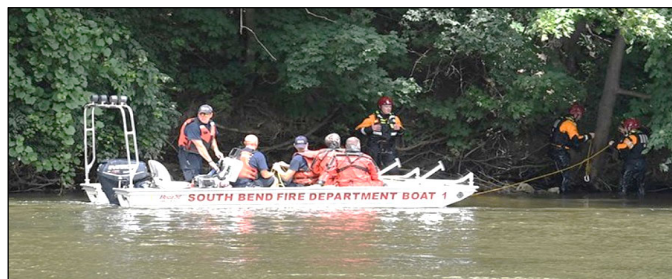
This fund is used to account for the revenue from tuition fees for students attending the Indiana River Rescue School (IRRS) and the expenditures of that revenue. There are typically 2-4 schools a year, each a week in duration. The IRRS is administered by the South Bend Fire Department under the direction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

**Explanation of Revenue Sources:**

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

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

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



### Fund 292 - Police Grants

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
<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	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	44,568	28,178	21,735	-	-	-	-	-	-	(21,735)	-100%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	44,568	28,178	21,735	-	-	-	-	-	-	(21,735)	-100%
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	44,568	28,178	21,735	-	-	-	-	-	-	(21,735)	-100%
<b>Net Surplus / (Deficit)</b>	(44,568)	(28,178)	(21,735)	-	-	-	-	-	-		
Beginning Cash Balance	121,196	76,628	48,451	-	26,716	26,716	26,716	26,716	26,716		
Cash Adjustments	-	-	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	76,628	48,451	26,716	-	26,716	26,716	26,716	26,716	26,716		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

**Cash Reserve**  
No reserve requirement -  
Grant fund - spend down to  
zero

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

There isn't a source of revenue at this time.

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

There are no planned expenditures at this time.

## Fund 294 - Regional Police Academy

Fund Type	Special Revenue Funds				Control	City Funds					
	2016	2017	2018	06/30/18	2019	Forecast				Budget	
	Actual	Actual	Amended Budget	Actual	Adopted Budget	2020	2021	2022	2023	Variance	%
										2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	21,650	19,075	25,000	20,967	20,000	20,000	20,000	20,000	20,000	(5,000)	-20%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	743	775	1,700	746	500	500	500	500	500	(1,200)	-71%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	50	2,000	-	2,000	2,000	2,000	2,000	2,000	-	0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>22,393</b>	<b>19,900</b>	<b>28,700</b>	<b>21,713</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>(6,200)</b>	<b>-22%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>765</b>	<b>1,500</b>	<b>190</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	10,746	3,150	10,000	6,150	10,000	10,000	10,000	10,000	10,000	-	0%
Travel	-	-	1,500	-	1,500	1,500	1,500	1,500	1,500	-	0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	5,789	4,721	9,500	2,833	9,500	9,500	9,500	9,500	9,500	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>16,536</b>	<b>7,871</b>	<b>21,000</b>	<b>8,983</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>-</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>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>16,536</b>	<b>8,637</b>	<b>22,500</b>	<b>9,173</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>-</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>5,857</b>	<b>11,264</b>	<b>6,200</b>	<b>12,540</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	70,112	75,941	87,473		93,673	93,673	93,673	93,673	93,673		
Cash Adjustments	(27)	268	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>75,941</b>	<b>87,473</b>	<b>93,673</b>		<b>93,673</b>	<b>93,673</b>	<b>93,673</b>	<b>93,673</b>	<b>93,673</b>		
Cash Reserves Target	4,134	2,159	5,625		5,625	5,625	5,625	5,625	5,625		
										<b>Cash Reserve</b>	
										25% of Annual expenditures	

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

There are no major expenditures planned for this fund.



### Fund 295 - COPS MORE Grant

Fund Type	Special Revenue Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	174,506	18,344	184,819	25,422	53,750	53,750	53,750	53,750	53,750	(131,069)	-71%
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	1,168	1,606	2,200	1,078	500	500	500	500	500	(1,700)	-77%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	3,250	-	3,250	3,250	3,250	3,250	3,250	-	0%
Other Income	133,551	54,617	36,500	20,063	34,500	34,500	34,500	34,500	34,500	(2,000)	-5%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>309,225</b>	<b>74,566</b>	<b>226,769</b>	<b>46,563</b>	<b>92,000</b>	<b>92,000</b>	<b>92,000</b>	<b>92,000</b>	<b>92,000</b>	<b>(134,769)</b>	<b>-59%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>153,529</b>	<b>43,075</b>	<b>67,785</b>	<b>19,215</b>	<b>47,000</b>	<b>47,000</b>	<b>47,000</b>	<b>47,000</b>	<b>47,000</b>	<b>(20,785)</b>	<b>-31%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	11,000	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	28,829	133,759	45,000	44,655	45,000	45,000	45,000	45,000	45,000	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>39,829</b>	<b>133,759</b>	<b>45,000</b>	<b>44,655</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>-</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>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>193,358</b>	<b>176,834</b>	<b>112,785</b>	<b>63,870</b>	<b>92,000</b>	<b>92,000</b>	<b>92,000</b>	<b>92,000</b>	<b>92,000</b>	<b>(20,785)</b>	<b>-18%</b>
<b>Net Surplus / (Deficit)</b>	<b>115,867</b>	<b>(102,268)</b>	<b>113,984</b>	<b>(17,306)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	121,372	237,007	135,365		249,349	249,349	249,349	249,349	249,349		
Cash Adjustments	(232)	626	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>237,007</b>	<b>135,365</b>	<b>249,349</b>		<b>249,349</b>	<b>249,349</b>	<b>249,349</b>	<b>249,349</b>	<b>249,349</b>		
Cash Reserves Target	-	-	-		-	-	-	-	-		

**Cash Reserve**  
No reserve requirement - Grant fund - spend down to zero

**Fund Purpose:**

This fund was established to track Federal Grants received for specific purposes outlined in each grant. The cash balance results from funds received from the grants along with impound towing fees.

**Explanation of Revenue Sources:**

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 interest earned on the fund's cash balance.

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

This fund is 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.

In 2018, this fund was used to pay for some of the cost of new video surveillance systems in the police cars.

## Fund 299 - Police Federal Drug Enforcement

Fund Type	Special Revenue Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	10,786	51,823	50,000	6,201	50,000	50,000	50,000	50,000	50,000	-	0%
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	1,397	2,048	2,600	1,130	1,000	1,000	1,000	1,000	1,000	(1,600)	-62%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	14,536	-	6,677	-	-	-	-	-	-	(6,677)	-100%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>26,720</b>	<b>53,871</b>	<b>59,277</b>	<b>7,330</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>	<b>(8,277)</b>	<b>-14%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>21,336</b>	<b>34,337</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,290	16,372	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,290</b>	<b>16,372</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>30,787</b>	<b>98,491</b>	<b>45,000</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>53,413</b>	<b>149,201</b>	<b>51,000</b>	<b>-</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>	<b>-</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(26,693)</b>	<b>(95,329)</b>	<b>8,277</b>	<b>7,330</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	252,752	226,058	130,729		139,006	139,006	139,006	139,006	139,006		
Cash Adjustments	-	-	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>226,058</b>	<b>130,729</b>	<b>139,006</b>		<b>139,006</b>	<b>139,006</b>	<b>139,006</b>	<b>139,006</b>	<b>139,006</b>		
Cash Reserves Target	13,353	37,300	12,750		12,750	12,750	12,750	12,750	12,750		
										<b>Cash Reserve</b>	
										25% of Annual expenditures	

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives the Police Department's share of money acquired in drug enforcement activity. 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.

### Fund 312 - 2017 Parks Bond Debt Service

Fund Type	Debt Service Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Property Taxes	-	-	703,118	386,442	1,077,000	1,111,962	1,142,374	1,121,613	1,130,457	373,882	53%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	37,106	18,100	41,404	42,232	43,077	43,938	44,817	4,298	12%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	763	100	1,000	1,000	1,000	1,000	1,000	237	31%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	740,987	404,643	1,119,404	1,155,194	1,186,450	1,166,552	1,176,275	378,417	51%
<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	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	350,000	-	770,000	785,000	825,000	830,000	865,000	420,000	120%
Interest & Fees	-	-	245,304	-	411,143	387,967	364,192	339,367	314,167	165,839	68%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	595,304	-	1,181,143	1,172,967	1,189,192	1,169,367	1,179,167	585,839	98%
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	595,304	-	1,181,143	1,172,967	1,189,192	1,169,367	1,179,167	585,839	98%
<b>Net Surplus / (Deficit)</b>	-	-	145,683	404,643	(61,739)	(17,773)	(2,742)	(2,815)	(2,892)		
Beginning Cash Balance	-	-	-	-	145,683	83,944	66,171	63,429	60,614	<b>Cash Reserve</b>	
Cash Adjustments	-	-	-	-	-	-	-	-	-	No reserve requirement	
<b>Ending Cash Balance</b>	-	-	145,683	-	83,944	66,171	63,429	60,614	57,722		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

**Fund Purpose:**

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

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

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

Debt service payments are due on January 15 and July 15. The first debt service payment is 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.



## Fund 313 - Football Hall of Fame Debt Service

Fund Type	Debt Service Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance	%
						2020	2021	2022	2023	2018-2019	Change
<b>Revenue</b>											
Property Taxes	1,361,512	820,071	426,604	234,467	-	-	-	-	-	(426,604)	-100%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	70,548	47,836	28,705	14,078	-	-	-	-	-	(28,705)	-100%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	(50)	285	141	141	-	-	-	-	-	(141)	-100%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	112,116	-	274,768	-	-	-	-	-	-	(274,768)	-100%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,544,126</b>	<b>868,192</b>	<b>730,218</b>	<b>248,685</b>	-	-	-	-	-	<b>(730,218)</b>	<b>-100%</b>
<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	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	1,180,000	1,082,547	620,000	620,000	-	-	-	-	-	(620,000)	-100%
Interest & Fees	91,000	54,220	12,315	11,315	-	-	-	-	-	(12,315)	-100%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,271,000</b>	<b>1,136,767</b>	<b>632,315</b>	<b>631,315</b>	-	-	-	-	-	<b>(632,315)</b>	<b>-100%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,271,000</b>	<b>1,136,767</b>	<b>632,315</b>	<b>631,315</b>	-	-	-	-	-	<b>(632,315)</b>	<b>-100%</b>
<b>Net Surplus / (Deficit)</b>	<b>273,126</b>	<b>(268,575)</b>	<b>97,903</b>	<b>(382,630)</b>	-	-	-	-	-		
Beginning Cash Balance	11,396	289,227	27,305		125,208	-	-	-	-	<b>Cash Reserve</b>	
Cash Adjustments	4,706	6,654	-		(125,208)	-	-	-	-	No reserve requirement	
<b>Ending Cash Balance</b>	<b>289,227</b>	<b>27,305</b>	<b>125,208</b>		-	-	-	-	-		
Cash Reserves Target	-	-	-		-	-	-	-	-		

**Fund Purpose:**

This fund collected a separate property tax levy (distributions received in June and December) and was used to pay debt service on the former College Football Hall of Fame building.

**Former College Football Hall of Fame**



**Explanation of Revenue Sources:**

This fund received property tax revenue (distributions received in June and December) from a special levy. Because of the timing of revenue and expenditures, this fund typically had a negative cash balance until the property tax distributions were received. During those times, the EDIT Fund (408) would make an interfund transfer to help cover the debt service payments.

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

The final debt service payment on the Hall of Fame Bonds was February 1, 2018. The property tax levy from this fund will be repurposed and collected in Fund 312.

In 2019, the remaining fund balance will be transferred to the EDIT Fund (408) to reimburse EDIT for the interfund transfers it made to help pay for the debt service payments for the Hall of Fame bonds.

## Fund 315 - Airport 2003 Debt Reserve

Fund Type	Debt Service Funds				Control	Redevelopment Commission Controlled Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	9,471	9,536	17,500	8,352	14,000	14,500	15,000	15,500	16,000	(3,500)	-20%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>9,471</b>	<b>9,536</b>	<b>17,500</b>	<b>8,352</b>	<b>14,000</b>	<b>14,500</b>	<b>15,000</b>	<b>15,500</b>	<b>16,000</b>	<b>(3,500)</b>	<b>-20%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	8,312	9,390	16,000	6,748	14,000	14,500	15,000	15,500	16,000	(2,000)	-13%
<b>Total Services &amp; Charges</b>	<b>8,312</b>	<b>9,390</b>	<b>16,000</b>	<b>6,748</b>	<b>14,000</b>	<b>14,500</b>	<b>15,000</b>	<b>15,500</b>	<b>16,000</b>	<b>(2,000)</b>	<b>-13%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>8,312</b>	<b>9,390</b>	<b>16,000</b>	<b>6,748</b>	<b>14,000</b>	<b>14,500</b>	<b>15,000</b>	<b>15,500</b>	<b>16,000</b>	<b>(2,000)</b>	<b>-13%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,159</b>	<b>146</b>	<b>1,500</b>	<b>1,604</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	1,035,975	1,036,888	1,040,462		1,041,962	1,041,962	1,041,962	1,041,962	1,041,962		
Cash Adjustments	(245)	3,428	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,036,888</b>	<b>1,040,462</b>	<b>1,041,962</b>		<b>1,041,962</b>	<b>1,041,962</b>	<b>1,041,962</b>	<b>1,041,962</b>	<b>1,041,962</b>		
Cash Reserves Target	1,036,888	1,040,462	1,041,962		1,041,962	1,041,962	1,041,962	1,041,962	1,041,962		
										<b>Cash Reserve</b>	
										100% debt service reserve	
										per bond covenants	

**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). Any variance in the trend of interest income will be due to changes in prevailing interest rates.

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

The debt service reserve will be used towards the last debt service payment due August 1, 2024.

### Fund 317 - Coveleski Debt Service Reserve

Fund Type	Debt Service Funds					Control	Redevelopment Commission Controlled Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%	
						2020	2021	2022	2023		Change	
<b>Revenue</b>												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	4,647	4,725	9,000	4,167	2,010	-	-	-	-	(6,990)	-78%	
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	-	-	-	-	-	
Other Income	-	-	-	-	-	-	-	-	-	-	-	
Transfers In	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>4,647</b>	<b>4,725</b>	<b>9,000</b>	<b>4,167</b>	<b>2,010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,990)</b>	<b>-78%</b>	
<b>Expenditures by Type</b>												
<b>Personnel</b>												
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Services &amp; Charges</b>												
Professional Services	-	-	-	-	-	-	-	-	-	-	-	
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	-	-	-	-	-	
Education & Training	-	-	-	-	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-	
Debt Service												
Principal	-	-	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	525,000	-	-	-	-	525,000	-	
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>525,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>525,000</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>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>525,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>525,000</b>	<b>-</b>	
<b>Net Surplus / (Deficit)</b>	<b>4,647</b>	<b>4,725</b>	<b>9,000</b>	<b>4,167</b>	<b>(522,990)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
Beginning Cash Balance	507,047	511,567	517,990		522,990	-	-	-	-	<b>Cash Reserve</b>		
Cash Adjustments	(127)	1,698	(4,000)		-	-	-	-	-	100% debt service reserve		
<b>Ending Cash Balance</b>	<b>511,567</b>	<b>517,990</b>	<b>522,990</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	per bond covenants		
Cash Reserves Target	511,567	517,990	522,990		-	-	-	-	-			

**Fund Purpose:**

This fund was established in 2010 to collect reserve monies as stipulated in the 2010 Coveleski Stadium Recovery Zone Economic Development Bond covenants (debt schedule 81).

**Explanation of Revenue Sources:**

This fund only receives revenue from interest earned on the fund's cash balance. Any variance in the trend of interest income will be due to changes in prevailing interest rates.

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

The final bond debt service payment is January 15, 2019. After the bonds are paid off, the cash balance in this fund will be transferred to the Professional Sports Development Area (PSDA) Fund (377).

## Fund 324 - TIF - River West Development Area (Airport)

Fund Type	Tax Increment Financing Funds				Control	Redevelopment Commission Controlled Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Property Taxes	18,159,311	17,259,902	18,662,835	10,603,198	16,935,449	15,203,371	15,342,018	15,373,217	15,418,825	(1,727,386)	-9%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	396,000	394,000	395,000	196,500	396,500	396,500	396,500	396,500	396,500	1,500	0%
Grants/Intergovernmental	101,185	333,732	365,000	22,988	-	-	-	-	-	(365,000)	-100%
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	4,320	1,060	-	-	-	-	-	(4,320)	-100%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	278,753	246,964	450,000	224,376	200,000	200,000	200,000	200,000	200,000	(250,000)	-56%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	1,014,736	1,092,733	4,724,184	4,503,353	-	-	-	-	-	(4,724,184)	-100%
Transfers In	22,199	24,043	46,000	18,030	34,000	35,000	36,000	37,000	38,000	(12,000)	-26%
<b>Total Revenue</b>	<b>19,972,184</b>	<b>19,351,374</b>	<b>24,647,339</b>	<b>15,569,505</b>	<b>17,565,949</b>	<b>15,834,871</b>	<b>15,974,518</b>	<b>16,006,717</b>	<b>16,053,325</b>	<b>(7,081,390)</b>	<b>-29%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	763,153	1,040,920	4,116,313	579,845	369,644	377,037	384,577	392,269	400,114	(3,746,669)	-91%
Printing & Advertising	30,275	24,071	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	4,670,000	6,159,112	3,236,409	1,137,362	3,608,315	3,750,570	3,808,193	3,491,202	3,649,615	371,906	11%
Interest & Fees	1,547,396	2,008,054	1,054,209	493,871	1,171,850	1,028,620	875,863	707,788	543,131	117,641	11%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	109,318	426,939	4,397,718	1,984,316	-	-	-	-	-	(4,397,718)	-100%
Transfers Out	-	-	4,267,975	2,133,988	4,261,018	4,261,794	3,977,053	3,665,000	2,887,125	(6,957)	0%
<b>Total Services &amp; Charges</b>	<b>7,120,142</b>	<b>9,659,096</b>	<b>17,072,624</b>	<b>6,329,382</b>	<b>9,410,827</b>	<b>9,418,021</b>	<b>9,045,686</b>	<b>8,256,259</b>	<b>7,479,985</b>	<b>(7,661,797)</b>	<b>-45%</b>
<b>Capital</b>											
Land	-	-	172,000	-	-	-	-	-	-	(172,000)	-100%
Land Improvements	2,554,706	1,247,127	1,604,592	355,712	-	-	-	-	-	(1,604,592)	-100%
Bldgs & Bldg Improve.	2,672,914	2,491,508	16,113,886	5,975,690	-	-	-	-	-	(16,113,886)	-100%
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	4,523,923	857,113	89,230	79,499	-	-	-	-	-	(89,230)	-100%
Infrastructure	3,318,776	4,105,934	13,303,850	316,917	8,589,173	4,581,980	3,454,314	3,243,741	6,020,015	(4,714,677)	-35%
<b>Total Capital</b>	<b>13,070,319</b>	<b>8,701,682</b>	<b>31,283,558</b>	<b>6,727,818</b>	<b>8,589,173</b>	<b>4,581,980</b>	<b>3,454,314</b>	<b>3,243,741</b>	<b>6,020,015</b>	<b>(22,694,385)</b>	<b>-73%</b>
<b>Total Expenditures</b>	<b>20,190,461</b>	<b>18,360,777</b>	<b>48,356,182</b>	<b>13,057,200</b>	<b>18,000,000</b>	<b>14,000,001</b>	<b>12,500,000</b>	<b>11,500,000</b>	<b>13,500,000</b>	<b>(30,356,182)</b>	<b>-63%</b>
<b>Net Surplus / (Deficit)</b>	<b>(218,276)</b>	<b>990,597</b>	<b>(23,708,843)</b>	<b>2,512,306</b>	<b>(434,051)</b>	<b>1,834,871</b>	<b>3,474,518</b>	<b>4,506,717</b>	<b>2,553,325</b>		
Beginning Cash Balance	32,678,602	32,453,040	33,563,915		9,855,072	9,421,021	11,255,891	14,730,409	19,237,126	<b>Cash Reserve</b> 25% of Annual expenditures	
Cash Adjustments	(7,285)	120,278	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>32,453,040</b>	<b>33,563,915</b>	<b>9,855,072</b>		<b>9,421,021</b>	<b>11,255,891</b>	<b>14,730,409</b>	<b>19,237,126</b>	<b>21,790,451</b>		
Cash Reserves Target	5,047,615	4,590,194	12,089,046		4,500,000	3,500,000	3,125,000	2,875,000	3,375,000		

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

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

Various projects and development opportunities include: Western Streetscape-Falcon to Dundee, local match to federal funds for Coal Line Trail project, Technology Resource Center Operations & Programming, Portage-Elwood Streetscape, Sherman-Harrison Infrastructure/Public Space, engineering and design of West Side Main Streets Implementation, Public Works and Parks projects, and various development opportunities which may be presented to the Redevelopment Commission in 2019.

## Fund 328 - SBCDA 2003 Debt Reserve

Fund Type	Debt Service Funds				Control	Redevelopment Commission Controlled Funds					
	2016	2017	2018	2019		Forecast				Budget	
	Actual	Actual	Amended Budget	Adopted Budget		2020	2021	2022	2023	Variance 2018-2019	% Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	15,824	15,946	30,000	13,964	20,000	20,500	21,000	21,500	22,000	(10,000)	-33%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>15,824</b>	<b>15,946</b>	<b>30,000</b>	<b>13,964</b>	<b>20,000</b>	<b>20,500</b>	<b>21,000</b>	<b>21,500</b>	<b>22,000</b>	<b>(10,000)</b>	<b>-33%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	13,888	14,653	30,000	11,281	20,000	20,500	21,000	21,500	22,000	(10,000)	-33%
<b>Total Services &amp; Charges</b>	<b>13,888</b>	<b>14,653</b>	<b>30,000</b>	<b>11,281</b>	<b>20,000</b>	<b>20,500</b>	<b>21,000</b>	<b>21,500</b>	<b>22,000</b>	<b>(10,000)</b>	<b>-33%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>13,888</b>	<b>14,653</b>	<b>30,000</b>	<b>11,281</b>	<b>20,000</b>	<b>20,500</b>	<b>21,000</b>	<b>21,500</b>	<b>22,000</b>	<b>(10,000)</b>	<b>-33%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,936</b>	<b>1,293</b>	<b>-</b>	<b>2,682</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Cash Balance	1,730,946	1,732,472	1,739,495		1,739,495	1,739,495	1,739,495	1,739,495	1,739,495		
Cash Adjustments	(410)	5,729	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,732,472</b>	<b>1,739,495</b>	<b>1,739,495</b>		<b>1,739,495</b>	<b>1,739,495</b>	<b>1,739,495</b>	<b>1,739,495</b>	<b>1,739,495</b>		
Cash Reserves Target	1,732,472	1,739,495	1,739,495		1,739,495	1,739,495	1,739,495	1,739,495	1,739,495		

Cash Reserve  
100% debt service reserve  
per bond covenants

**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). Any variance in the trend of interest income will be due to changes in prevailing interest rates.

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

### Fund 351 - 2018 TIF Park Bond Debt Service Reserve

Fund Type	Debt Service Funds				Control	Redevelopment Commission Controlled Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	% Change
						2020	2021	2022	2023		
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	-
Debt Proceeds	-	-	993,495	993,495	-	-	-	-	-	-	(993,495) -100%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	993,495	993,495	1,000	1,000	1,000	1,000	1,000	(992,495)	-100%
<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	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Net Surplus / (Deficit)</b>	-	-	993,495	993,495	1,000	1,000	1,000	1,000	1,000		
Beginning Cash Balance	-	-	-	-	993,495	994,495	995,495	996,495	997,495		<b>Cash Reserve</b>
Cash Adjustments	-	-	-	-	-	-	-	-	-		100% debt service reserve
<b>Ending Cash Balance</b>	-	-	993,495		994,495	995,495	996,495	997,495	998,495		per bond covenants
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

**Fund Purpose:**

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

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

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

**Explanation of Revenue Sources:**

At the time of issuance, \$993,495 was deposited into this fund to be held as a reserve.

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

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

### Fund 377 - Professional Sports Development

Fund Type	Debt Service Funds				Control	City Funds				Budget Variance 2018-2019	%
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual		2019 Adopted Budget	2020	2021	2022		
<b>Revenue</b>						Forecast					
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	760,390	409,659	600,000	-	-	-	-	-	-	(600,000)	-100%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	2,584	1,308	2,000	37	2,000	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	44,981	43,416	18,000	-	18,000	-	-	-	-	-	0%
Transfers In	-	-	783,697	-	525,000	-	-	-	-	(258,697)	-33%
<b>Total Revenue</b>	<b>807,955</b>	<b>454,383</b>	<b>1,403,697</b>	<b>37</b>	<b>545,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(858,697)</b>	<b>-61%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	730,000	750,000	770,000	435,000	345,000	-	-	-	-	(425,000)	-55%
Interest & Fees	108,051	77,955	44,870	27,190	9,770	-	-	-	-	(35,100)	-78%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>838,051</b>	<b>827,955</b>	<b>814,870</b>	<b>462,190</b>	<b>354,770</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(460,100)</b>	<b>-56%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>838,051</b>	<b>827,955</b>	<b>814,870</b>	<b>462,190</b>	<b>354,770</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(460,100)</b>	<b>-56%</b>
<b>Net Surplus / (Deficit)</b>	<b>(30,096)</b>	<b>(373,572)</b>	<b>588,827</b>	<b>(462,153)</b>	<b>190,230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	426,724	396,580	23,743		612,570	802,800	802,800	802,800	802,800		<b>Cash Reserve</b>
Cash Adjustments	(47)	734	-		-	-	-	-	-		No reserve requirement
<b>Ending Cash Balance</b>	<b>396,580</b>	<b>23,743</b>	<b>612,570</b>		<b>802,800</b>	<b>802,800</b>	<b>802,800</b>	<b>802,800</b>	<b>802,800</b>		
Cash Reserves Target	-	-	-		-	-	-	-	-		

**Fund Purpose:**

This fund was established in 2010 to collect reserve monies as stipulated in the 2010 Coveleski Stadium Recovery Zone Economic Development Bond covenants (debt schedule 81). This fund collects a special tax which is used primarily for debt service and improvements at the Four Winds Field (Coveleski) baseball stadium. South Bend's Professional Sports Development Area (PSDA) was formed in 1997. The Indiana Department of Revenue collects a portion of state sales and income taxes generated in the PSDA and remits them to St. Joseph County, which issues a check to the city of South Bend.

**Explanation of Revenue Sources:**

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame, but still receives funding from the State for PSDA on a monthly basis. The PSDA area includes Four Winds field, Century Center, MPAC and Studebaker National Museum.

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

This fund is used to pay debt service on the 2010 Four Winds Field (Coveleski Stadium Bonds) with the final payment due on January 15, 2019. In 2018, the final payment of \$100,000 was made on a five-year commitment for the Synagogue Building at Four Winds Field.

After the 2010 Coveleski Stadium Recovery Zone Economic Development Bonds are paid off, the cash balance in the Coveleski Stadium Debt Service Reserve Fund (317) will be transferred into this fund during 2019. Any cash reserves in the fund after the debt is paid off can be used for capital projects within the PSDA district.

## Fund 401 - Coveleski Stadium Capital

Fund Type	Capital Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Charges for Services	40,789	41,814	43,500	-	43,500	43,500	43,500	43,500	43,500	-	0%
Interest Earnings	666	776	1,000	439	750	750	750	750	750	(250)	-25%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>41,455</b>	<b>42,590</b>	<b>44,500</b>	<b>439</b>	<b>44,250</b>	<b>44,250</b>	<b>44,250</b>	<b>44,250</b>	<b>44,250</b>	<b>(250)</b>	<b>-1%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	33,475	78,597	35,000	-	40,000	40,000	40,000	40,000	40,000	5,000	14%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>33,475</b>	<b>78,597</b>	<b>35,000</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>5,000</b>	<b>14%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(55,000)</b>	<b>-100%</b>
<b>Total Expenditures</b>	<b>33,475</b>	<b>78,597</b>	<b>90,000</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>(50,000)</b>	<b>-56%</b>
<b>Net Surplus / (Deficit)</b>	<b>7,981</b>	<b>(36,007)</b>	<b>(45,500)</b>	<b>439</b>	<b>4,250</b>	<b>4,250</b>	<b>4,250</b>	<b>4,250</b>	<b>4,250</b>		
Beginning Cash Balance	82,428	90,376	54,612		9,112	13,362	17,612	21,862	26,112		
Cash Adjustments	(33)	243	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>90,376</b>	<b>54,612</b>	<b>9,112</b>		<b>13,362</b>	<b>17,612</b>	<b>21,862</b>	<b>26,112</b>	<b>30,362</b>		
Cash Reserves Target	-	-	-		-	-	-	-	-		

**Cash Reserve**  
No reserve requirement - Capital fund - spend down to zero

**Fund Purpose:**

This fund is used to account for minor capital improvements for Four Winds Field at Coveleski Stadium.

**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.



**1987** - Stadium construction was completed and the ballpark was named Stanley Coveleski Regional Stadium. Stanley Coveleski was a Hall of Fame player who settled in South Bend after his successful baseball career came to an end in 1929. The stadium was known as "The Cove."

**1986** - A 10-year player development contract had been signed with the Chicago White Sox and the Class A Affiliate would be known as the South Bend White Sox.

**1994** - The team name changed to the South Bend Silver Hawks as a tribute to the Studebaker Silver Hawk automobile that was once manufactured across the street from the stadium.

**1996** - The player development contract with the South Bend White Sox expired after the 1996 season and the South Bend Silver Hawks announced a new affiliation with the Arizona Diamondbacks.

**2010** - Due to the wear and tear of a ballpark for 25 years the stadium was in desperate need of improvements and upgrades. With the stadium being a city-owned facility, Mayor Steve Luecke and the South Bend Redevelopment Commission proposed a 10.2 million dollar renovation that would help add amenities to the ballpark and make it more inviting. The South Bend Common Council rejected a portion of the funding in which the city would do a 7 million dollar makeover. Demolition and construction would start in the fall of 2010 that would include a new picnic garden, renovated suites, new videoboard, a 360 degree concourse and a centerfield entrance that connected stadium to downtown South Bend.

**2011** - The Silver Hawks were bought by Andrew T. Berlin, owner of the Chicago-based company Berlin Packaging, and investor in the Chicago White Sox organization. Upon his purchase of the team, Berlin signed a 20 year lease with the City of South Bend to keep the Silver Hawks at the stadium. Berlin also initiated a new phase of renovations at the stadium. \$2.25 million of his own money and an additional \$1.75 million to the facility has brought improvements and additions such as a splash pad, outdoor suites and a new team store located in the previously vacated synagogue located beyond left field.

**2012** - The 2012 season marked the Silver Hawks' 25th year of baseball in South Bend, but under the new ownership and management, it was the start of a new era focused on customer service and the ultimate fan experience. During that first season under Berlin's ownership, the franchise increased its attendance by 68% over the previous year.

**2013** - The 2013 season was highlighted by a blockbuster Opening Night, with a franchise record attendance of 5,650 fans, and the stadium welcoming the 5 millionth fan through the gates. Total attendance for 2013 was up 25% from 2012's total attendance of 189,575 and doubled since 2011's season total attendance of 112,795.

**2013** - The South Bend Silver Hawks announced that it reached an agreement with the Pokagon Band of Potawatomi Indians, owners of Four Winds Resorts, for naming rights to its field which will now be known as Four Winds Field.

**2014** - The Class A minor league baseball team playing out of Four Winds Field in downtown South Bend announced the team has changed names from South Bend Silver Hawks to the South Bend Cubs. The announcement was made official by Andrew Berlin, sole owner of the team who was joined by the President of the South Bend team and top management from the Chicago Cubs in a press conference held at the St. Joseph County Chamber of Commerce.

Source: MILB Stadium History





## Fund 405 - Park Nonreverting Capital

Fund Type	Capital Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	5,167	5,754	17,822	3,120	-	-	-	-	-	(17,822)	-100%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	3,347	1,198	1,500	624	-	-	-	-	-	(1,500)	-100%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	75,000	27,600	-	-	-	-	-	-	(27,600)	-100%
Other Income	-	4,000	103,972	-	-	-	-	-	-	(103,972)	-100%
Transfers In	-	185,000	80,000	-	-	-	-	-	-	(80,000)	-100%
<b>Total Revenue</b>	<b>8,514</b>	<b>270,952</b>	<b>230,894</b>	<b>3,744</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(230,894)</b>	<b>-100%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>62,966</b>	<b>61,218</b>	<b>86,372</b>	<b>31,128</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(86,372)</b>	<b>-100%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	119,549	30,000	2,654	-	-	-	-	-	(30,000)	-100%
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	81,382	4,954	54,000	-	-	-	-	-	-	(54,000)	-100%
Transfers Out	-	-	130,000	-	-	-	-	-	-	(130,000)	-100%
<b>Total Services &amp; Charges</b>	<b>81,382</b>	<b>124,503</b>	<b>214,000</b>	<b>2,654</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(214,000)</b>	<b>-100%</b>
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	-	12,000	-	-	-	-	-	-	(12,000)	-100%
Motor Equipment	-	141,147	31,500	31,500	-	-	-	-	-	(31,500)	-100%
Machinery & Equipment	23,181	78,089	64,000	-	-	-	-	-	-	(64,000)	-100%
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital</b>	<b>23,181</b>	<b>219,235</b>	<b>107,500</b>	<b>31,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(107,500)</b>	<b>-100%</b>
<b>Total Expenditures</b>	<b>167,529</b>	<b>404,956</b>	<b>407,872</b>	<b>65,283</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(407,872)</b>	<b>-100%</b>
<b>Net Surplus / (Deficit)</b>	<b>(159,015)</b>	<b>(134,004)</b>	<b>(176,978)</b>	<b>(61,539)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	469,009	310,163	176,978	-	-	-	-	-	-		
Cash Adjustments	169	818	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>310,163</b>	<b>176,978</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Cash Reserves Target	41,882	101,239	-	-	-	-	-	-	-		
										<b>Cash Reserve</b>	
										25% of Annual expenditures	

**Fund Purpose:**

This capital fund accounted for revenues collected and expenses for specific purposes or locations. These locations were Potawatomi and Rum Village Picnic Areas, the East Race, Golf Courses, Forestry, and Howard Park Ice Rink.

**Explanation of Revenue Sources:**

This fund received most of its revenue through an interfund transfer from the Parks & Recreation Fund (201) Golf Division (1102). A small amount of revenue was collected from mowing fees for abatement mowing and from picnic area/pavilion rentals.

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

Starting in 2019, the Park Nonreverting Capital Fund (405) will be discontinued and the activity formerly appearing in this fund will be represented in the Parks & Recreation Fund (201). This will allow for better reporting and more efficient use of funds. At the end of 2018, the cash balance in the Park Nonreverting Capital Fund will be transferred to the Parks & Recreation Fund.

## Fund 406 - Cumulative Capital Development

Fund Type	Capital Funds				Control	City Funds					
	2016	2017	2018	2019		Forecast				Budget	
	Actual	Actual	Amended Budget	Adopted Budget		2020	2021	2022	2023	Variance	%
										2018-2019	Change
<b>Revenue</b>											
Property Taxes	440,887	436,823	436,677	239,982	436,330	400,000	400,000	400,000	400,000	(347)	0%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	37,227	38,286	38,374	18,718	34,014	10,000	5,000	-	-	(4,360)	-11%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	3,937	3,875	8,500	3,928	3,100	3,100	3,100	3,100	3,100	(5,400)	-64%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	53,040	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>535,091</b>	<b>478,984</b>	<b>483,551</b>	<b>262,628</b>	<b>473,444</b>	<b>413,100</b>	<b>408,100</b>	<b>403,100</b>	<b>403,100</b>	<b>(10,107)</b>	<b>-2%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	512,847	428,124	549,419	227,447	488,053	499,390	318,328	300,324	201,593	(61,366)	-11%
Interest & Fees	13,890	10,117	25,983	6,391	44,068	32,731	21,675	12,720	3,725	18,085	70%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>526,737</b>	<b>438,241</b>	<b>575,402</b>	<b>233,838</b>	<b>532,121</b>	<b>532,121</b>	<b>340,003</b>	<b>313,044</b>	<b>205,318</b>	<b>(43,281)</b>	<b>-8%</b>
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	286,000	-	-	-	-	286,000	-
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>286,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>286,000</b>	<b>-</b>
<b>Total Expenditures</b>	<b>526,737</b>	<b>438,241</b>	<b>575,402</b>	<b>233,838</b>	<b>818,121</b>	<b>532,121</b>	<b>340,003</b>	<b>313,044</b>	<b>205,318</b>	<b>286,000</b>	<b>50%</b>
<b>Net Surplus / (Deficit)</b>	<b>8,354</b>	<b>40,743</b>	<b>(91,851)</b>	<b>28,790</b>	<b>(344,677)</b>	<b>(119,021)</b>	<b>68,097</b>	<b>90,056</b>	<b>197,782</b>		
Beginning Cash Balance	571,090	579,295	622,016		530,165	185,488	66,467	134,564	224,620	<b>Cash Reserve</b> 25% of Annual expenditures	
Cash Adjustments	(149)	1,978	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>579,295</b>	<b>622,016</b>	<b>530,165</b>		<b>185,488</b>	<b>66,467</b>	<b>134,564</b>	<b>224,620</b>	<b>422,402</b>		
Cash Reserves Target	131,684	109,560	143,851		204,530	133,030	85,001	78,261	51,330		

**Fund Purpose:**

This fund is used to account for expenditures relating to the purchase or lease of capital improvements in the City.

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

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

Currently, this fund pays the debt service payments for several police vehicle lease-purchases. The 2019 budget includes debt service payments for an additional 15 hybrid police vehicles to replace older patrol cars.

2019 includes a one-time capital expenditure of \$286,000 to help fund the My SB Parks & Trails project at Howard Park.

### Fund 407 - Cumulative Capital Improvement

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2018-2019	% Change
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual		2019 Adopted Budget	Forecast				
					2020	2021	2022	2023			
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	
Other Taxes	407,727	395,915	236,379	111,715	207,296	186,566	167,910	151,119	136,007	(29,083) -12%	
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	-	-	-	
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	2,537	3,174	5,500	2,576	3,000	3,000	3,000	3,000	3,000	(2,500) -45%	
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	-	-	-	-	
Other Income	25,000	25,000	25,000	-	25,000	-	-	-	-	-	
Transfers In	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>435,264</b>	<b>424,088</b>	<b>266,879</b>	<b>114,291</b>	<b>235,296</b>	<b>189,566</b>	<b>170,910</b>	<b>154,119</b>	<b>139,007</b>	<b>(31,583) -12%</b>	
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	-	-	-	-	
Education & Training	-	-	-	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	
Debt Service											
Principal	345,000	356,250	-	-	-	-	-	-	-	-	
Interest & Fees	23,250	15,800	1,000	-	-	-	-	-	-	(1,000) -100%	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	
Transfers Out	-	-	249,500	249,500	-	-	-	-	-	(249,500) -100%	
<b>Total Services &amp; Charges</b>	<b>368,250</b>	<b>372,050</b>	<b>250,500</b>	<b>249,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(250,500) -100%</b>	
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	
Land Improvements	-	-	28,000	-	28,000	287,000	-	-	-	-	
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	
Motor Equipment	-	-	-	-	-	-	-	-	-	-	
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	
Infrastructure	-	-	-	-	-	-	-	-	-	-	
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>28,000</b>	<b>-</b>	<b>28,000</b>	<b>287,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Expenditures</b>	<b>368,250</b>	<b>372,050</b>	<b>278,500</b>	<b>249,500</b>	<b>28,000</b>	<b>287,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(250,500) -90%</b>	
<b>Net Surplus / (Deficit)</b>	<b>67,014</b>	<b>52,038</b>	<b>(11,621)</b>	<b>(135,209)</b>	<b>207,296</b>	<b>(97,434)</b>	<b>170,910</b>	<b>154,119</b>	<b>139,007</b>		
Beginning Cash Balance	310,758	377,581	430,948		419,327	626,623	529,190	700,099	854,218	<b>Cash Reserve</b> 25% of Annual expenditures	
Cash Adjustments	(191)	1,329	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>377,581</b>	<b>430,948</b>	<b>419,327</b>		<b>626,623</b>	<b>529,190</b>	<b>700,099</b>	<b>854,218</b>	<b>993,225</b>		
Cash Reserves Target	92,063	93,013	69,625		7,000	71,750	-	-	-		

**Fund Purpose:**

This fund is used to pay debt service on a Century Center bond. The final payment on the 2011 Century Center Bond Refunding was due February 1, 2018.

**Explanation of Revenue Sources:**

In 2017, the final payment (\$150,000) of hotel/motel tax revenue was received. This fund receives cigarette tax revenues. 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:**

After the Century Center bond is paid off, the fund will be used to help in financing the My SB Parks & Trails project that is being managed by the Venues, Parks & Arts Department.

## Fund 408 - Economic Development Income Tax

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance	%
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast					
						2020	2021	2022	2023	2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	9,594,602	10,433,361	10,992,076	6,525,010	11,632,846	11,865,503	12,102,813	12,344,869	12,591,767	640,770	6%
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	150,000	300,000	150,000	-	150,000	150,000	150,000	150,000	150,000	-	0%
Fines, Forfeitures, and Fees	354,660	354,660	354,660	354,660	354,660	354,660	-	-	-	-	0%
Interest Earnings	92,820	111,297	250,000	105,969	140,000	80,000	80,000	80,000	80,000	(110,000)	-44%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	3,034	2,701	598,182	582,971	-	-	-	-	-	(598,182)	-100%
Transfers In	-	735,240	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>10,195,116</b>	<b>11,937,260</b>	<b>12,344,918</b>	<b>7,568,610</b>	<b>12,277,506</b>	<b>12,450,163</b>	<b>12,332,813</b>	<b>12,574,869</b>	<b>12,821,767</b>	<b>(67,412)</b>	<b>-1%</b>
<b>Expenditures by Dept</b>											
Debt Service & Other	1,704,555	609,383	1,100,696	187,670	315,000	315,000	315,000	315,000	315,000	(785,696)	-71%
Street Department Paving	1,853,000	1,937,750	1,937,750	968,875	-	-	-	-	-	(1,937,750)	-100%
PSAP	-	2,020,453	2,545,506	998,035	2,857,018	2,857,018	2,857,018	2,857,018	2,857,018	311,512	12%
Dept of Community Investment	2,578,551	2,339,604	4,787,060	1,485,870	5,143,690	5,392,858	4,928,282	4,989,916	5,052,603	356,630	7%
Potawatomi Zoo	92,795	1,622,673	100,000	100,000	322,949	318,208	318,207	318,207	318,207	222,949	223%
Parks & Recreation	19,416	459,085	405,175	-	379,431	377,756	376,006	374,106	371,981	(25,744)	-6%
Code Enforcement	2,036,691	2,152,356	1,301,415	582,745	2,364,559	2,442,177	2,423,263	2,426,059	2,410,127	1,063,144	82%
Animal Care & Control	629,368	728,865	820,662	410,331	845,841	888,338	900,316	910,542	923,151	25,179	3%
<b>Total Expenditures</b>	<b>8,914,375</b>	<b>11,870,169</b>	<b>12,998,264</b>	<b>4,733,527</b>	<b>12,228,488</b>	<b>12,591,355</b>	<b>12,118,092</b>	<b>12,190,848</b>	<b>12,248,087</b>	<b>(769,776)</b>	<b>-6%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>											
<b>Supplies</b>	<b>1,718</b>	<b>-</b>	<b>83</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(83)</b>	<b>-100%</b>
<b>Services &amp; Charges</b>											
Professional Services	73,452	4,056,844	3,284,415	1,120,558	3,198,018	3,198,018	3,198,018	3,198,018	3,198,018	(86,397)	-3%
Utilities	-	12,778	10,899	440	-	-	-	-	-	(10,899)	-100%
Repairs & Maintenance	9,531	12,715	26,751	2,544	46,000	46,000	46,000	46,000	46,000	19,249	72%
<b>Debt Service</b>											
Principal	1,041,667	228,333	-	17,500	149,381	150,483	156,562	162,887	169,468	149,381	-
Interest & Fees	229,901	189,975	2,000	13,961	173,568	167,725	161,645	155,320	148,739	171,568	8578%
Grants & Subsidies	619,715	415,981	2,349,513	525,899	2,350,000	2,350,000	2,350,000	2,350,000	2,350,000	487	0%
Other Services & Charges	614,609	225,728	525,230	175,617	5,000	5,000	5,000	5,000	5,000	(520,230)	-99%
Transfers Out	6,323,782	6,667,496	6,609,373	2,877,008	5,781,521	6,149,129	6,200,867	6,273,623	6,330,862	(827,852)	-13%
<b>Total Services &amp; Charges</b>	<b>8,912,658</b>	<b>11,809,852</b>	<b>12,808,181</b>	<b>4,733,527</b>	<b>11,703,488</b>	<b>12,066,355</b>	<b>12,118,092</b>	<b>12,190,848</b>	<b>12,248,087</b>	<b>(1,104,693)</b>	<b>-9%</b>
<b>Total Capital</b>	<b>-</b>	<b>60,317</b>	<b>190,000</b>	<b>-</b>	<b>525,000</b>	<b>525,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>335,000</b>	<b>176%</b>
<b>Total Expenditures</b>	<b>8,914,375</b>	<b>11,870,169</b>	<b>12,998,264</b>	<b>4,733,527</b>	<b>12,228,488</b>	<b>12,591,355</b>	<b>12,118,092</b>	<b>12,190,848</b>	<b>12,248,087</b>	<b>(769,776)</b>	<b>-6%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,280,741</b>	<b>67,091</b>	<b>(653,346)</b>	<b>2,835,084</b>	<b>49,018</b>	<b>(141,192)</b>	<b>214,721</b>	<b>384,021</b>	<b>573,679</b>		
<b>Cash Reserve</b>											
Beginning Cash Balance	9,859,022	11,135,200	12,770,240	-	12,116,894	12,617,699	12,476,507	12,691,228	13,075,249	50% of Annual expenditures	
Cash Adjustments	(4,562)	1,567,950	-	-	451,787	-	-	-	-		
<b>Ending Cash Balance</b>	<b>11,135,200</b>	<b>12,770,240</b>	<b>12,116,894</b>	<b>12,617,699</b>	<b>12,617,699</b>	<b>12,476,507</b>	<b>12,691,228</b>	<b>13,075,249</b>	<b>13,648,928</b>		
Cash Reserves Target	4,457,188	5,935,085	6,499,132	-	6,114,244	6,295,678	6,059,046	6,095,424	6,124,044		

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

**Explanation of Revenue Sources:**  
 This fund receives Economic Development Income Tax (EDIT) revenue. The City of South Bend receives an allocated share of the 0.4% income tax on wages within St. Joseph County. For the revenue forecast, EDIT revenue is budgeted to increase about 2% per year. Other Income is from the sale of properties held for resale by the Department of Community Investment. This fund also receives revenue from interest earned on the fund's cash balance. The cash adjustment in 2019 is to account for the transfer of the remaining cash balance in Hall of Fame Debt Service Fund (313) and the Hall of Fame Capital Fund (677) to reimburse EDIT for the interfund transfers it made to help pay for the debt service payments for the Hall of Fame bonds.

**Explanation of Expenditures and Significant Changes/Variations:**  
 The fund is used to pay for debt service on the 2014 PSAP (Public Safety Answering Point-the consolidated county-wide 911 call center) Bonds, the 2015 Parks Bonds, and the 2018 Zoo Bonds. It also pays for various economic development initiatives and interfund transfers to the Department of Community Investment (Fund 211) and the Department of Code Enforcement (Fund 219 and Fund 600). The final payment of the TJX job penalty amount of \$354,660 will be received in 2020. The job penalty fines were assessed because the company A.J. Wright violated its development agreement with the city, under which it benefited from a taxpayer-funded incentive package worth more than \$10 million. TJX, the parent company of A.J. Wright, has been paying the job penalty fines since 2011.

### Fund 410 - Urban Development Action Grant

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	4,759	4,876	6,610	3,646	1,000	1,000	1,000	1,000	1,000	(5,610)	-85%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	195,491	-	37,508	18,754	45,240	24,304	25,676	27,120	28,652	7,732	21%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>200,249</b>	<b>4,876</b>	<b>44,118</b>	<b>22,400</b>	<b>46,240</b>	<b>25,304</b>	<b>26,676</b>	<b>28,120</b>	<b>29,652</b>	<b>2,122</b>	<b>5%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	238,173	126,142	486,081	65,415	60,000	40,000	24,000	24,000	28,000	(426,081)	-88%
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>238,173</b>	<b>126,142</b>	<b>486,081</b>	<b>65,415</b>	<b>60,000</b>	<b>40,000</b>	<b>24,000</b>	<b>24,000</b>	<b>28,000</b>	<b>(426,081)</b>	<b>-88%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>238,173</b>	<b>126,142</b>	<b>486,081</b>	<b>65,415</b>	<b>60,000</b>	<b>40,000</b>	<b>24,000</b>	<b>24,000</b>	<b>28,000</b>	<b>(426,081)</b>	<b>-88%</b>
<b>Net Surplus / (Deficit)</b>	<b>(37,924)</b>	<b>(121,266)</b>	<b>(441,963)</b>	<b>(43,015)</b>	<b>(13,760)</b>	<b>(14,696)</b>	<b>2,676</b>	<b>4,120</b>	<b>1,652</b>		
Beginning Cash Balance	629,441	591,437	471,939	-	29,976	16,216	1,520	4,196	8,316	<b>Cash Reserve</b>	
Cash Adjustments	(81)	1,768	-	-	-	-	-	-	-	No reserve requirement -	
<b>Ending Cash Balance</b>	<b>591,437</b>	<b>471,939</b>	<b>29,976</b>	<b>-</b>	<b>16,216</b>	<b>1,520</b>	<b>4,196</b>	<b>8,316</b>	<b>9,968</b>	Grant fund - spend down to zero	
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. Therefore, in the 2018 budget a total of \$486,081 is paid off using the current balance in cash reserves. Payments in future years will be made as BDC loan collections are received.

## Fund 412 - Major Moves Construction

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2018-2019	% Change
	2016	2017	2018	2019		Forecast					
	Actual	Actual	Amended Budget			Adopted Budget	2020	2021	2022		
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	21,524	25,689	50,000	23,411	27,500	21,000	18,000	15,000	12,000	(22,500)	-45%
Other Income	1,355,375	1,028,861	493,331	307,389	493,178	493,328	493,328	493,328	493,328	(153)	0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,376,900</b>	<b>1,054,550</b>	<b>543,331</b>	<b>330,800</b>	<b>520,678</b>	<b>514,328</b>	<b>511,328</b>	<b>508,328</b>	<b>505,328</b>	<b>(22,653)</b>	<b>-4%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	31,191	490,548	1,593,881	471,960	-	200,000	200,000	200,000	200,000	(1,593,881)	-100%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>31,191</b>	<b>490,548</b>	<b>1,593,881</b>	<b>471,960</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>(1,593,881)</b>	<b>-100%</b>
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	1,138,607	21,700	979,918	-	1,200,000	300,000	300,000	300,000	300,000	220,082	22%
<b>Total Capital</b>	<b>1,138,607</b>	<b>21,700</b>	<b>979,918</b>	<b>-</b>	<b>1,200,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>220,082</b>	<b>22%</b>
<b>Total Expenditures</b>	<b>1,169,799</b>	<b>512,248</b>	<b>2,573,799</b>	<b>471,960</b>	<b>1,200,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>(1,373,799)</b>	<b>-53%</b>
<b>Net Surplus / (Deficit)</b>	<b>207,101</b>	<b>542,302</b>	<b>(2,030,468)</b>	<b>(141,160)</b>	<b>(679,322)</b>	<b>14,328</b>	<b>11,328</b>	<b>8,328</b>	<b>5,328</b>		
Beginning Cash Balance	2,153,707	2,359,939	2,910,880	-	880,412	201,090	215,418	226,746	235,074		
Cash Adjustments	(869)	8,639	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>2,359,939</b>	<b>2,910,880</b>	<b>880,412</b>	<b>-</b>	<b>201,090</b>	<b>215,418</b>	<b>226,746</b>	<b>235,074</b>	<b>240,402</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

**Cash Reserve**  
No reserve requirement - Capital fund - spend down to zero

**Fund Purpose:**

This fund was established in 2006 with the City's share of the proceeds for the lease of the Indiana Toll Road (I-80/90). The fund is used to finance capital improvements projects and also makes loans to other funds.

**Explanation of Revenue Sources:**

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

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

In 2019, Fund 412 will be budgeted solely for the Local Public Agency (LPA) Project Corby-Ironwood-Rockne Intersection Improvement. The budgeted amount reflects the City's 20% match for infrastructure improvements. Since the original funding for Major Moves was realized in 2006 from the lease proceeds of the Indiana Toll Road, there will be less money available; therefore, the overall change in expenditures decreased by 53%.



## Fund 416 - Morris Performing Arts Center Capital

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2018-2019	% Change
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual		2019 Adopted Budget	Forecast				
						2020	2021	2022	2023		
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	101,781	73,508	125,000	64,040	137,500	141,625	145,874	150,250	153,255	12,500	10%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	4,856	5,951	7,200	3,426	6,000	6,120	6,304	6,493	6,623	(1,200)	-17%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>106,637</b>	<b>79,459</b>	<b>132,200</b>	<b>67,466</b>	<b>143,500</b>	<b>147,745</b>	<b>152,177</b>	<b>156,743</b>	<b>159,878</b>	<b>11,300</b>	<b>9%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>9,534</b>	<b>3,603</b>	<b>25,000</b>	<b>2,545</b>	<b>15,000</b>	<b>17,000</b>	<b>20,000</b>	<b>25,000</b>	<b>20,000</b>	<b>(10,000)</b>	<b>-40%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	23,996	46,383	81,400	53,678	122,000	250,000	145,000	100,000	125,000	40,600	50%
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>23,996</b>	<b>46,383</b>	<b>81,400</b>	<b>53,678</b>	<b>122,000</b>	<b>250,000</b>	<b>145,000</b>	<b>100,000</b>	<b>125,000</b>	<b>40,600</b>	<b>50%</b>
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	203,733	77,700	27,692	80,000	80,000	25,000	25,000	25,000	2,300	3%
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>203,733</b>	<b>77,700</b>	<b>27,692</b>	<b>80,000</b>	<b>80,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>2,300</b>	<b>3%</b>
<b>Total Expenditures</b>	<b>33,530</b>	<b>253,719</b>	<b>184,100</b>	<b>83,915</b>	<b>217,000</b>	<b>347,000</b>	<b>190,000</b>	<b>150,000</b>	<b>170,000</b>	<b>32,900</b>	<b>18%</b>
<b>Net Surplus / (Deficit)</b>	<b>73,107</b>	<b>(174,260)</b>	<b>(51,900)</b>	<b>(16,449)</b>	<b>(73,500)</b>	<b>(199,255)</b>	<b>(37,823)</b>	<b>6,743</b>	<b>(10,122)</b>		
<b>Beginning Cash Balance</b>	<b>515,940</b>	<b>588,797</b>	<b>416,215</b>		<b>364,315</b>	<b>290,815</b>	<b>91,560</b>	<b>53,737</b>	<b>60,480</b>	<b>Cash Reserve</b> 25% of Annual expenditures	
<b>Cash Adjustments</b>	<b>(249)</b>	<b>1,677</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Ending Cash Balance</b>	<b>588,797</b>	<b>416,215</b>	<b>364,315</b>		<b>290,815</b>	<b>91,560</b>	<b>53,737</b>	<b>60,480</b>	<b>50,358</b>		
<b>Cash Reserves Target</b>	<b>8,382</b>	<b>63,430</b>	<b>46,025</b>		<b>54,250</b>	<b>86,750</b>	<b>47,500</b>	<b>37,500</b>	<b>42,500</b>		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

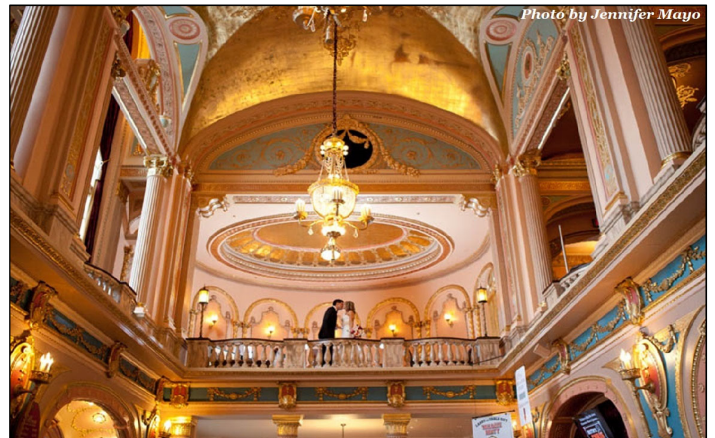
This fund receives revenue from a ticket surcharge. This fund receives a dollar for every ticket sold. This fund also receives revenue from interest earned on the fund's cash balance.

**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.

- Miscellaneous unexpected expenses \$10,000
- Handrail addition \$12,000
- Precast concrete repairs \$100,000
- Lighting equipment upgrade \$80,000





### Fund 422 - TIF - West Washington

Fund Type	Tax Increment Financing Funds					Control	Redevelopment Commission Controlled Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget		Forecast				Budget Variance 2018-2019	%
							2020	2021	2022	2023		Change
<b>Revenue</b>												
Property Taxes	453,503	378,994	332,220	173,583	314,425		282,165	284,903	286,107	286,990	(17,795)	-5%
Local Income Taxes	-	-	-	-	-		-	-	-	-	-	-
Other Taxes	-	-	-	-	-		-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-		-	-	-	-	-	-
Interest Earnings	14,814	18,448	37,000	17,837	10,000		10,000	10,000	10,000	10,000	(27,000)	-73%
Other Income	-	-	-	-	-		-	-	-	-	-	-
Transfers In	-	-	-	-	-		-	-	-	-	-	-
<b>Total Revenue</b>	<b>468,316</b>	<b>397,442</b>	<b>369,220</b>	<b>191,420</b>	<b>324,425</b>		<b>292,165</b>	<b>294,903</b>	<b>296,107</b>	<b>296,990</b>	<b>(44,795)</b>	<b>-12%</b>
<b>Expenditures by Type</b>												
<b>Personnel</b>												
Salaries & Wages	-	-	-	-	-		-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-		-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>												
Professional Services	14,082	3,013	835	-	-		-	-	-	-	(835)	-100%
Repairs & Maintenance	-	-	-	-	-		-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-		-	-	-	-	-	-
Transfers Out	-	-	-	-	-		-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>14,082</b>	<b>3,013</b>	<b>835</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(835)</b>	<b>-100%</b>
<b>Capital</b>												
Land	-	-	-	-	-		-	-	-	-	-	-
Land Improvements	-	-	450,000	65,234	-		-	-	-	-	(450,000)	-100%
Bldgs & Bldg Improve.	-	-	500,000	-	-		-	-	-	-	(500,000)	-100%
Motor Equipment	-	-	-	-	-		-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-		-	-	-	-	-	-
Infrastructure	-	79,063	1,335,081	88,851	900,000		400,000	350,000	300,000	300,000	(435,081)	-33%
<b>Total Capital</b>	<b>-</b>	<b>79,063</b>	<b>2,285,081</b>	<b>154,085</b>	<b>900,000</b>		<b>400,000</b>	<b>350,000</b>	<b>300,000</b>	<b>300,000</b>	<b>(1,385,081)</b>	<b>-61%</b>
<b>Total Expenditures</b>	<b>14,082</b>	<b>82,076</b>	<b>2,285,916</b>	<b>154,085</b>	<b>900,000</b>		<b>400,000</b>	<b>350,000</b>	<b>300,000</b>	<b>300,000</b>	<b>(1,385,916)</b>	<b>-61%</b>
<b>Net Surplus / (Deficit)</b>	<b>454,234</b>	<b>315,366</b>	<b>(1,916,696)</b>	<b>37,335</b>	<b>(575,575)</b>		<b>(107,835)</b>	<b>(55,097)</b>	<b>(3,893)</b>	<b>(3,010)</b>		
Beginning Cash Balance	1,504,532	1,957,615	2,279,940		863,244		287,669	179,834	124,737	120,844	<b>Cash Reserve</b>	
Cash Adjustments	(1,151)	6,959	500,000		-		-	-	-	-	25% of Annual expenditures	
<b>Ending Cash Balance</b>	<b>1,957,615</b>	<b>2,279,940</b>	<b>863,244</b>		<b>287,669</b>		<b>179,834</b>	<b>124,737</b>	<b>120,844</b>	<b>117,834</b>		
Cash Reserves Target	3,521	20,519	571,479		225,000		100,000	87,500	75,000	75,000		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

The City Cemetery Master Plan is funded through this TIF.

City Cemetery Master Plan - General Strategy

1. Redefine the Role of the City Cemetery: South Bend has a definite tilt toward recreation in the way that it utilizes its public open space. By focusing on a passive recreation approach and highlighting the artistry of the monuments, this open space will better support the adjacent active recreation spaces while strengthening a unique amenity to the neighborhood.
2. Make City Cemetery an Asset to the Surrounding Neighborhoods: Currently, the City Cemetery is isolated and difficult to find. Better connecting it to not only other nearby historic amenities, but to the surrounding community will increase use and ultimately strengthen the neighborhood.
3. Connect to the West Side Main Streets Plan: South Bend has recently undergone an extensive planning process that took an in-depth analysis of two major thoroughfares, Lincoln Way West and Western Avenue, into the city. These corridors are both within a relatively close proximity to the City Cemetery and the proposed direction of the West Side Main Streets Plan should be incorporated into this process.
4. Focus on the People: A community's physical environment strongly influences the health of its residents. To counter balance disproportionate spending on green space within lower income areas, the City of South Bend is strongly focused on Environmental Justice and creating equitable spaces around the community. By addressing rampant blight in the area around the cemetery and better connecting this open space to active recreation and historically significant elements in the area, a stronger, more vibrant, and healthier community will emerge.
5. Showcase the History: The history of the City Cemetery is undeniable; from the artistic wrought iron gate to the stone monuments to the unique landmarks throughout its 21 acres. It contains elements that have local and national significance, such as the gravesite of Schuyler Colfax, the 17th Vice President of the United States.

### Fund 425 - Redevelopment Retail Area (Leighton Plaza)

Fund Type	Tax Increment Financing Funds				Control	Redevelopment Commission Controlled Funds				Budget Variance 2018-2019	%	
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual		2019 Adopted Budget	Forecast					
							2020	2021	2022			2023
<b>Revenue</b>												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	1,511	1,535	2,506	1,250	-	-	-	-	-	(2,506)	-100%	
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	-	-	-	-	-	
Other Income	133,956	115,237	195,308	38,991	-	-	-	-	-	(195,308)	-100%	
Transfers In	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>135,467</b>	<b>116,772</b>	<b>197,814</b>	<b>40,241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(197,814)</b>	<b>-100%</b>	
<b>Expenditures by Type</b>												
<b>Personnel</b>												
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Supplies</b>	<b>4,036</b>	<b>8,368</b>	<b>2,744</b>	<b>1,672</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,744)</b>	<b>-100%</b>	
<b>Services &amp; Charges</b>												
Professional Services	23,425	10,040	-	-	-	-	-	-	-	-	-	
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-	
Utilities	8,324	4,446	19,490	13,090	-	-	-	-	-	(19,490)	-100%	
Education & Training	-	-	-	-	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	36,157	63,044	52,816	15,987	-	-	-	-	-	(52,816)	-100%	
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	-	-	-	
Principal	-	-	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	
Insurance	-	-	-	-	-	-	-	-	-	-	-	
Other Services & Charges	44,681	46,151	36,810	6,151	-	-	-	-	-	(36,810)	-100%	
Transfers Out	-	-	132,306	-	-	-	-	-	-	(132,306)	-100%	
<b>Total Services &amp; Charges</b>	<b>112,586</b>	<b>123,681</b>	<b>241,422</b>	<b>35,229</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(241,422)</b>	<b>-100%</b>	
<b>Capital</b>												
Land	-	-	-	-	-	-	-	-	-	-	-	
Land Improvements	-	-	-	-	-	-	-	-	-	-	-	
Bldgs & Bldg Improve.	40,850	-	-	-	-	-	-	-	-	-	-	
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-	
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Capital</b>	<b>40,850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>157,473</b>	<b>132,049</b>	<b>244,166</b>	<b>36,901</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(244,166)</b>	<b>-100%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(22,006)</b>	<b>(15,277)</b>	<b>(46,352)</b>	<b>3,339</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Beginning Cash Balance	208,565	186,518	176,971	-	-	-	-	-	-	<b>Cash Reserve</b> 25% of Annual expenditures		
Cash Adjustments	(41)	5,729	(130,619)	-	-	-	-	-	-			
<b>Ending Cash Balance</b>	<b>186,518</b>	<b>176,971</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
Cash Reserves Target	39,368	33,012	61,042	-	-	-	-	-	-			
<b>Fund Purpose:</b>												
This fund is used for South Bend downtown retail space property management.												
<b>Explanation of Revenue Sources:</b>												
This fund received revenue from the rental of property in downtown South Bend.												
<b>Explanation of Expenditures and Significant Changes/Variations:</b>												
The property sold in June 2018. The fund will be closed and the balance transferred to the Parks & Recreation Fund (201) to help pay for the maintenance of Leighton Plaza.												

### Fund 429 - TIF - River East Development Area (NE Dev)

Fund Type	Tax Increment Financing Funds				2019 Adopted Budget	Control	Redevelopment Commission Controlled Funds				Budget Variance 2018-2019	% Change
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual			2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast		
<b>Revenue</b>												
Property Taxes	2,348,608	2,630,887	3,062,820	1,442,090	2,808,805	2,453,084	2,465,829	2,464,954	2,471,952	(254,015)	-8%	
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	
Charges for Services	1,400	2,450	-	-	-	-	-	-	-	-	-	
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	69,442	69,831	157,000	67,437	57,000	57,000	57,000	57,000	57,000	(100,000)	-64%	
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	-	-	-	-	-	
Other Income	68,401	56,065	74,556	72,104	-	-	-	-	-	(74,556)	-100%	
Transfers In	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>2,487,851</b>	<b>2,759,233</b>	<b>3,294,376</b>	<b>1,581,631</b>	<b>2,865,805</b>	<b>2,510,084</b>	<b>2,522,829</b>	<b>2,521,954</b>	<b>2,528,952</b>	<b>(428,571)</b>	<b>-13%</b>	
<b>Expenditures by Type</b>												
<b>Personnel</b>												
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Services &amp; Charges</b>												
Professional Services	121,818	324,705	403,129	122,253	-	-	-	-	-	(403,129)	-100%	
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	-	-	-	-	-	
Education & Training	-	-	-	-	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-	
Debt Service												
Principal	-	-	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	
Other Services & Charges	-	140,918	13,617	7,417	-	-	-	-	-	(13,617)	-100%	
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>121,818</b>	<b>465,623</b>	<b>416,746</b>	<b>129,669</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(416,746)</b>	<b>-100%</b>	
<b>Capital</b>												
Land	-	-	15,000	13,975	-	-	-	-	-	(15,000)	-100%	
Land Improvements	100	40,000	3,068,470	-	-	-	-	-	-	(3,068,470)	-100%	
Bldgs & Bldg Improve.	3,635	448,217	300,281	300,271	-	-	-	-	-	(300,281)	-100%	
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-	
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure	2,047,781	1,003,900	5,787,194	161,182	5,100,000	2,800,000	2,700,000	2,600,000	2,500,000	(687,194)	-12%	
<b>Total Capital</b>	<b>2,051,515</b>	<b>1,492,117</b>	<b>9,170,945</b>	<b>475,429</b>	<b>5,100,000</b>	<b>2,800,000</b>	<b>2,700,000</b>	<b>2,600,000</b>	<b>2,500,000</b>	<b>(4,070,945)</b>	<b>-44%</b>	
<b>Total Expenditures</b>	<b>2,173,333</b>	<b>1,957,740</b>	<b>9,587,691</b>	<b>605,098</b>	<b>5,100,000</b>	<b>2,800,000</b>	<b>2,700,000</b>	<b>2,600,000</b>	<b>2,500,000</b>	<b>(4,487,691)</b>	<b>-47%</b>	
<b>Net Surplus / (Deficit)</b>	<b>314,518</b>	<b>801,493</b>	<b>(6,293,315)</b>	<b>976,533</b>	<b>(2,234,195)</b>	<b>(289,916)</b>	<b>(177,171)</b>	<b>(78,046)</b>	<b>28,952</b>			
Beginning Cash Balance	7,549,627	7,861,822	8,790,697		3,497,382	1,263,187	973,271	796,100	718,054			
Cash Adjustments	(2,324)	127,383	1,000,000		-	-	-	-	-			
<b>Ending Cash Balance</b>	<b>7,861,822</b>	<b>8,790,697</b>	<b>3,497,382</b>		<b>1,263,187</b>	<b>973,271</b>	<b>796,100</b>	<b>718,054</b>	<b>747,006</b>			
Cash Reserves Target	543,333	489,435	2,396,923		1,275,000	700,000	675,000	650,000	625,000			

Cash Reserve  
25% of Annual expenditures

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Various projects and development opportunities include: Completion of the City's commitment to the Wharf (Three Twenty Cascades) and JC Lauber (Greater Lowell Holdings) projects, Public Works and Parks projects, and various development opportunities which may be presented to the Redevelopment Commission in 2019.

The \$1M cash adjustment in 2018 relates to projects approved and budgeted in 2018 that won't be spent until 2019.

### Fund 430 - TIF - Southside Development #1

Fund Type	Tax Increment Financing Funds					Control	Redevelopment Commission Controlled Funds				Budget Variance 2018-2019	% Change
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget		Forecast					
						2020	2021	2022	2023			
<b>Revenue</b>												
Property Taxes	2,401,252	2,365,692	2,166,637	1,258,579	2,229,283	1,973,440	1,986,894	1,990,890	1,985,754	62,646	3%	
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	50,157	53,243	145,000	62,206	30,000	30,000	30,000	30,000	30,000	(115,000)	-79%	
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	-	-	-	-	-	
Other Income	-	-	3,020	-	-	-	-	-	-	(3,020)	-100%	
Transfers In	-	1,466,348	-	-	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>2,451,409</b>	<b>3,885,283</b>	<b>2,314,657</b>	<b>1,320,785</b>	<b>2,259,283</b>	<b>2,003,440</b>	<b>2,016,894</b>	<b>2,020,890</b>	<b>2,015,754</b>	<b>(55,374)</b>	<b>-2%</b>	
<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	252,868	161,185	744,694	127,222	-	-	-	-	-	(744,694)	-100%	
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	-	-	-	-	-	
Education & Training	-	-	-	-	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-	
Debt Service												
Principal	-	-	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>252,868</b>	<b>161,185</b>	<b>744,694</b>	<b>127,222</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(744,694)</b>	<b>-100%</b>	
<b>Capital</b>												
Land	332,575	54,748	301,650	28,000	-	-	-	-	-	(301,650)	-100%	
Land Improvements	-	-	2,866,349	-	-	-	-	-	-	(2,866,349)	-100%	
Bldgs & Bldg Improve.	-	-	1,475,345	-	-	-	-	-	-	(1,475,345)	-100%	
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-	
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure	3,339,457	454,654	3,167,988	18,765	4,000,000	2,000,000	2,000,000	2,000,000	2,000,000	832,012	26%	
<b>Total Capital</b>	<b>3,672,032</b>	<b>509,402</b>	<b>7,811,332</b>	<b>46,765</b>	<b>4,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>(3,811,332)</b>	<b>-49%</b>	
<b>Total Expenditures</b>	<b>3,924,900</b>	<b>670,587</b>	<b>8,556,026</b>	<b>173,987</b>	<b>4,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>(4,556,026)</b>	<b>-53%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(1,473,491)</b>	<b>3,214,696</b>	<b>(6,241,369)</b>	<b>1,146,798</b>	<b>(1,740,717)</b>	<b>3,440</b>	<b>16,894</b>	<b>20,890</b>	<b>15,754</b>			
Beginning Cash Balance	6,086,105	4,613,772	7,848,685		2,607,316	866,599	870,039	886,933	907,823		<b>Cash Reserve</b>	
Cash Adjustments	1,159	20,217	1,000,000		-	-	-	-	-		25% of Annual expenditures	
<b>Ending Cash Balance</b>	<b>4,613,772</b>	<b>7,848,685</b>	<b>2,607,316</b>		<b>866,599</b>	<b>870,039</b>	<b>886,933</b>	<b>907,823</b>	<b>923,577</b>			
Cash Reserves Target	981,225	167,647	2,139,007		1,000,000	500,000	500,000	500,000	500,000			

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Various projects and development opportunities include: South East Master Plan Implementation, Public Works and Parks projects, and various development opportunities which may be presented to the Redevelopment Commission in 2019.

The \$1M cash adjustment in 2018 relates to projects approved and budgeted in 2018 that won't be spent until 2019.

### Fund 433 - Redevelopment General

Fund Type	Redevelopment Funds				Control	Redevelopment Commission Controlled Funds				Budget Variance 2018-2019	%
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual		2019 Adopted Budget	Forecast				
						2020	2021	2022	2023		
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	70,356	70,356	70,356	70,356	70,356	70,356	70,356
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	80	71	2,135	60	1,000	1,000	1,000	1,000	1,000	(1,135)	-53%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	607,302	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	392,698	65%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	28,126	-	-	-	-	-	-	(28,126)	-100%
<b>Total Revenue</b>	<b>80</b>	<b>71</b>	<b>637,563</b>	<b>60</b>	<b>1,071,356</b>	<b>1,071,356</b>	<b>1,071,356</b>	<b>1,071,356</b>	<b>1,071,356</b>	<b>433,793</b>	<b>68%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	329	1,133	32,600	561	4,500	-	-	-	-	(28,100)	-86%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	1,069,500	1,000,000	1,000,000	1,000,000	1,000,000	1,069,500	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>329</b>	<b>1,133</b>	<b>32,600</b>	<b>561</b>	<b>1,074,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,041,400</b>	<b>3194%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>329</b>	<b>1,133</b>	<b>32,600</b>	<b>561</b>	<b>1,074,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,041,400</b>	<b>3194%</b>
<b>Net Surplus / (Deficit)</b>	<b>(249)</b>	<b>(1,061)</b>	<b>604,963</b>	<b>(501)</b>	<b>(2,644)</b>	<b>71,356</b>	<b>71,356</b>	<b>71,356</b>	<b>71,356</b>		
Beginning Cash Balance	8,689	8,438	7,403		612,366	609,722	681,078	752,434	823,790	<b>Cash Reserve</b>	
Cash Adjustments	(2)	26	-		-	-	-	-	-	25% of Annual expenditures	
<b>Ending Cash Balance</b>	<b>8,438</b>	<b>7,403</b>	<b>612,366</b>		<b>609,722</b>	<b>681,078</b>	<b>752,434</b>	<b>823,790</b>	<b>895,146</b>		
Cash Reserves Target	82	283	8,150		268,500	250,000	250,000	250,000	250,000		

**Fund Purpose:**

Prior to 2019, this fund's sole expenditure was for general legal fees for the Redevelopment Commission. Starting in 2019, this fund will also be used for economic empowerment activities determined by the Redevelopment Commission and the Department of Community Investment.

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

There are five voting members of the South Bend Redevelopment Commission. Three are appointed by the Mayor; two are appointed by the South Bend Common Council. In addition, one member of the South Bend Community School Corporation Board of School Trustees is appointed by the Mayor as a non-voting adviser to the Commission.

**Explanation of Revenue Sources:**

This fund receives revenue from interest earned on the fund's cash balance. In 2019, this fund will receive the South Bend Redevelopment Commission's portion of the Local Income Tax (LIT) distribution from the State.

Beginning in 2018, the City of South Bend will receive donations from the Pokagon Band of the Potawatomi, a Native American tribe, as "payment in lieu of taxes" for the Four Winds Casino built on tribal land adjacent to the City. This is to be split between the General Fund (101) and the Redevelopment General Fund (433).

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

As outlined in the agreement with the Pokagon Band, the donations will fund initiatives broadly aimed at contributing to the improvement of educational opportunities in the City and to address poverty and unemployment in the City.

### Fund 435 - TIF - Douglas Road

Fund Type	Tax Increment Financing Funds				Control	Redevelopment Commission Controlled Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Property Taxes	345,262	379,255	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	1,094	534	3,150	1,504	-	-	-	-	-	(3,150)	-100%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>346,356</b>	<b>379,789</b>	<b>3,150</b>	<b>1,504</b>	-	-	-	-	-	<b>(3,150)</b>	<b>-100%</b>
<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	100	116	204,650	-	-	-	-	-	-	(204,650)	-100%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	312,515	323,006	-	-	-	-	-	-	-	-	-
Interest & Fees	28,673	12,602	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>341,288</b>	<b>335,724</b>	<b>204,650</b>	-	-	-	-	-	-	<b>(204,650)</b>	<b>-100%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>341,288</b>	<b>335,724</b>	<b>204,650</b>	-	-	-	-	-	-	<b>(204,650)</b>	<b>-100%</b>
<b>Net Surplus / (Deficit)</b>	<b>5,068</b>	<b>44,065</b>	<b>(201,500)</b>	<b>1,504</b>	-	-	-	-	-		
Beginning Cash Balance	151,435	156,458	201,109	-	-	-	-	-	-	<b>Cash Reserve</b> 10% of Annual expenditures	
Cash Adjustments	(44)	585	391	-	-	-	-	-			
<b>Ending Cash Balance</b>	<b>156,458</b>	<b>201,109</b>	-	-	-	-	-	-			
Cash Reserves Target	34,129	33,572	20,465	-	-	-	-	-			

**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. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

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

In 2017, the interfund loan from the Major Moves Fund (412, debt schedule #64) was paid off. The remaining cash will be spent on additional projects or returned to St. Joseph County. Then the fund will be closed.

### Fund 436 - TIF - River East Residential (NE Res)

Fund Type	Tax Increment Financing Funds				Control	Redevelopment Commission Controlled Funds				Budget Variance 2018-2019	% Change
	2016	2017	2018	2019		Forecast					
	Actual	Actual	Amended Budget			Adopted Budget	2020	2021	2022		
<b>Revenue</b>											
Property Taxes	3,932,947	4,262,917	4,686,651	2,616,136	4,260,716	5,434,482	6,191,901	6,367,386	6,386,850	(425,935)	-9%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	210,999	-	-	-	-	-	-	-	-	-	-
Interest Earnings	1,666	(4,943)	9,250	5,385	14,000	14,000	14,000	14,000	14,000	4,750	51%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	67	67	-	-	-	-	-	(67)	-100%
<b>Total Revenue</b>	<b>4,145,613</b>	<b>4,257,974</b>	<b>4,695,968</b>	<b>2,621,588</b>	<b>4,274,716</b>	<b>5,448,482</b>	<b>6,205,901</b>	<b>6,381,386</b>	<b>6,400,850</b>	<b>(421,252)</b>	<b>-9%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>											
Supplies	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	1,100	1,331	76,697	-	9,047	26,047	24,797	13,797	11,297	(67,650)	-88%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Principal	2,097,272	1,871,080	376,417	186,241	392,522	409,383	427,037	445,523	464,882	16,105	4%
Interest & Fees	1,270,906	1,294,673	117,914	60,423	102,306	85,445	67,791	49,305	29,946	(15,608)	-13%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	4,693,972	1,862,972	3,771,125	3,864,125	4,180,375	4,396,375	4,403,875	(922,847)	-20%
<b>Total Services &amp; Charges</b>	<b>3,369,278</b>	<b>3,167,084</b>	<b>5,265,000</b>	<b>2,109,636</b>	<b>4,275,000</b>	<b>4,385,000</b>	<b>4,700,000</b>	<b>4,905,000</b>	<b>4,910,000</b>	<b>(990,000)</b>	<b>-19%</b>
<b>Capital</b>											
Capital	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,369,278</b>	<b>3,167,084</b>	<b>5,265,000</b>	<b>2,109,636</b>	<b>4,275,000</b>	<b>4,385,000</b>	<b>4,700,000</b>	<b>4,905,000</b>	<b>4,910,000</b>	<b>(990,000)</b>	<b>-19%</b>
<b>Net Surplus / (Deficit)</b>	<b>776,335</b>	<b>1,090,890</b>	<b>(569,032)</b>	<b>511,952</b>	<b>(284)</b>	<b>1,063,482</b>	<b>1,505,901</b>	<b>1,476,386</b>	<b>1,490,850</b>		
Beginning Cash Balance	1,617,553	2,392,145	3,492,629	-	2,923,881	2,923,597	3,987,079	5,492,980	6,969,366	<b>Cash Reserve</b>	
Cash Adjustments	(1,743)	9,593	284	-	-	-	-	-	-	25% of Annual expenditures	
<b>Ending Cash Balance</b>	<b>2,392,145</b>	<b>3,492,629</b>	<b>2,923,881</b>	<b>2,923,597</b>	<b>2,923,597</b>	<b>3,987,079</b>	<b>5,492,980</b>	<b>6,969,366</b>	<b>8,460,216</b>		
Cash Reserves Target	842,320	791,771	1,316,250	-	1,068,750	1,096,250	1,175,000	1,226,250	1,227,500		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

At the end of 2017, Eddy Street Commons Phase II Bonds were issued to help fund the second phase of the mixed-use development area just south of the University of Notre Dame's campus. Capital expenditures related to the project are tracked in the Eddy Street Commons Capital Fund (759). Transfers Out are interfund transfers to the Eddy Street Commons Debt Service Fund (760) which makes the debt payments. The \$9K in other funding will cover mandatory administrative costs related to TIF neutralization calculations.

## Fund 439 - Certified Technology Park

Fund Type	Redevelopment Funds				Control	Redevelopment Commission Controlled Funds				Budget Variance	% Change
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				2018-2019	
						2020	2021	2022	2023		
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	252,625	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	20,029	10,018	10,000	4,939	8,487	-	-	-	-	(1,513)	-15%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>20,029</b>	<b>262,643</b>	<b>10,000</b>	<b>4,939</b>	<b>8,487</b>	-	-	-	-	<b>(1,513)</b>	<b>-15%</b>
<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	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	1,800,000	-	-	625,000	-	-	-	-	625,000	-
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	142,913	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital</b>	<b>142,913</b>	<b>1,800,000</b>	-	-	<b>625,000</b>	-	-	-	-	<b>625,000</b>	-
<b>Total Expenditures</b>	<b>142,913</b>	<b>1,800,000</b>	-	-	<b>625,000</b>	-	-	-	-	<b>625,000</b>	-
<b>Net Surplus / (Deficit)</b>	<b>(122,884)</b>	<b>(1,537,357)</b>	<b>10,000</b>	<b>4,939</b>	<b>(616,513)</b>	-	-	-	-		
Beginning Cash Balance	2,269,848	2,146,647	614,013		624,013	7,500	7,500	7,500	7,500	<b>Cash Reserve</b> No reserve requirement	
Cash Adjustments	(317)	4,722	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>2,146,647</b>	<b>614,013</b>	<b>624,013</b>		<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>		
Cash Reserves Target	-	-	-		-	-	-	-	-		

**Fund Purpose:**

This fund is used to account for the collection of a special state tax distribution and the expenses for improvements at Innovation Park and Ignition Park, the city's dual-campus technology park.

**Explanation of Revenue Sources:**

This fund receives a special state tax distribution. This fund also receives revenue from interest earned on the fund's cash balance.

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

Funding can be used in Ignition Park to continue build-out and expand the infrastructure of that industrial park in the City of South Bend. As we move forward, we expect the majority of these funds will be used for the Technology Resource Center.



## Fund 450 - Palais Royale Historic Preservation

Fund Type	Capital Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	743	896	2,100	913	600	612	630	649	662	(1,500)	-71%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	15,753	16,423	17,160	8,993	18,500	18,870	19,436	20,019	20,419	1,340	8%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>16,497</b>	<b>17,319</b>	<b>19,260</b>	<b>9,906</b>	<b>19,100</b>	<b>19,482</b>	<b>20,066</b>	<b>20,668</b>	<b>21,081</b>	<b>(160)</b>	<b>-1%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	627	45,000	-	75,000	25,000	25,000	25,000	25,000	30,000	67%
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>627</b>	<b>45,000</b>	<b>-</b>	<b>75,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>67%</b>
<b>Capital</b>	<b>-</b>	<b>-</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>627</b>	<b>45,000</b>	<b>-</b>	<b>75,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>	<b>67%</b>
<b>Net Surplus / (Deficit)</b>	<b>16,497</b>	<b>16,692</b>	<b>(25,740)</b>	<b>9,906</b>	<b>(55,900)</b>	<b>(5,518)</b>	<b>(4,934)</b>	<b>(4,332)</b>	<b>(3,919)</b>		
Beginning Cash Balance	76,297	92,747	109,771		84,031	28,131	22,613	17,680	13,348	Cash Reserve 25% of Annual expenditures	
Cash Adjustments	(47)	332	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>92,747</b>	<b>109,771</b>	<b>84,031</b>		<b>28,131</b>	<b>22,613</b>	<b>17,680</b>	<b>13,348</b>	<b>9,429</b>		
Cash Reserves Target	-	157	11,250		18,750	6,250	6,250	6,250	6,250		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

- Repairs/improvements needed:
- Replacement or repair of windows
  - Replacement of curtains - the curtains are discolored and in poor condition



## Fund 451 - 2018 Fire Station #9 Bond Capital

Fund Type	Capital Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance	%
						2020	2021	2022	2023	2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	50,000	12,019	-	-	-	-	-	(50,000)	-100%
Debt Proceeds	-	-	5,005,758	5,005,758	-	-	-	-	-	(5,005,758)	-100%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	5,055,758	5,017,778	-	-	-	-	-	(5,055,758)	-100%
<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	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	138,575	138,575	-	-	-	-	-	(138,575)	-100%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	138,575	138,575	-	-	-	-	-	(138,575)	-100%
<b>Capital</b>											
Bldgs & Bldg Improve.	-	-	4,906,425	-	-	-	-	-	-	(4,906,425)	-100%
<b>Total Capital</b>	-	-	4,906,425	-	-	-	-	-	-	(4,906,425)	-100%
<b>Total Expenditures</b>	-	-	5,045,000	138,575	-	-	-	-	-	(5,045,000)	-100%
<b>Net Surplus / (Deficit)</b>	-	-	10,758	4,879,203	-	-	-	-	-		
Beginning Cash Balance	-	-	-	-	10,758	10,758	10,758	10,758	10,758	<b>Cash Reserve</b> No reserve requirement - Bond capital fund - spend down to zero	
Cash Adjustments	-	-	-	-	-	-	-	-			
<b>Ending Cash Balance</b>	-	-	10,758	-	10,758	10,758	10,758	10,758			
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

**Fund Purpose:**

This fund is used to track the expenditures of the proceeds from the General Obligation Bonds, Series 2018. The bonds were issued to fund the replacement of Fire Station #9 and addition of a classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. Payment of debt service principal and interest to the bondholders will be recorded in Fund 287 (debt schedule #168). 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:**

Fire Station 9 will be replaced with a newly constructed station at the corner of Mishawaka Avenue and 21st Street. The new station will be approximately 10,000 square feet and will house Engine 9, Medic 9, Boat 2, and accommodate up to seven assigned firefighters per day. An additional classroom building will be constructed 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.



## Fund 452 - 2018 TIF Park Bond Capital

Fund Type	Capital Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	50,000	-	-	-	-	50,000	-
Debt Proceeds	-	-	11,007,782	11,007,782	-	-	-	-	-	(11,007,782)	-100%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	<b>11,007,782</b>	<b>11,007,782</b>	<b>50,000</b>	-	-	-	-	<b>(10,957,782)</b>	<b>-100%</b>
<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	-	-	1,347,628	28,424	-	-	-	-	-	(1,347,628)	-100%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	182,782	169,947	-	-	-	-	-	(182,782)	-100%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	<b>1,530,410</b>	<b>198,370</b>	-	-	-	-	-	<b>(1,530,410)</b>	<b>-100%</b>
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	9,402,372	-	2,150,000	-	-	-	-	(7,252,372)	-77%
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital</b>	-	-	<b>9,402,372</b>	-	<b>2,150,000</b>	-	-	-	-	<b>(7,252,372)</b>	<b>-77%</b>
<b>Total Expenditures</b>	-	-	<b>10,932,782</b>	<b>198,370</b>	<b>2,150,000</b>	-	-	-	-	<b>(8,782,782)</b>	<b>-80%</b>
<b>Net Surplus / (Deficit)</b>	-	-	<b>75,000</b>	<b>10,809,411</b>	<b>(2,100,000)</b>	-	-	-	-		
Beginning Cash Balance	-	-	-	-	2,100,000	-	-	-	-		
Cash Adjustments	-	-	2,025,000	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	-	-	<b>2,100,000</b>	-	-	-	-	-	-		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		
										<b>Cash Reserve</b>	
										No reserve requirement -	
										Bond capital fund - spend	
										down to zero	

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

The \$2.025 million cash adjustment in 2018 relates to contracts that will not be let by 12/31/18, therefore they won't be encumbered until 2019.

## Fund 454 - Airport Urban Enterprise Zone

Fund Type	Redevelopment Funds				Control	Redevelopment Commission Controlled Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	% Change
						2020	2021	2022	2023		
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	3,474	3,532	7,000	3,115	6,000	6,000	6,000	6,000	6,000	(1,000)	-14%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>3,474</b>	<b>3,532</b>	<b>7,000</b>	<b>3,115</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>(1,000)</b>	<b>-14%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	50,000	-	50,000	50,000	50,000	50,000	50,000	-	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</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>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>3,474</b>	<b>3,532</b>	<b>(43,000)</b>	<b>3,115</b>	<b>(44,000)</b>	<b>(44,000)</b>	<b>(44,000)</b>	<b>(44,000)</b>	<b>(44,000)</b>		
Beginning Cash Balance	379,043	382,423	387,224		344,224	300,224	256,224	212,224	168,224	<b>Cash Reserve</b>	
Cash Adjustments	(95)	1,270	-		-	-	-	-	-	No reserve requirement	
<b>Ending Cash Balance</b>	<b>382,423</b>	<b>387,224</b>	<b>344,224</b>		<b>300,224</b>	<b>256,224</b>	<b>212,224</b>	<b>168,224</b>	<b>124,224</b>		
Cash Reserves Target	-	-	-		-	-	-	-	-		

**Fund Purpose:**

This fund was originally established to account for expenditures for improvements in the Zone area, financed by property taxes on qualifying properties in the Zone. In the past, majority of revenue came from personal property taxes paid by AJ Wright. This fund has not received property tax revenue since 2013.

**Explanation of Revenue Sources:**

Currently, this fund only receives revenue from interest earned on the fund's cash balance.

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

This fund has been used in the past to pay for job training programs. Staff continue to work on developing eligible, viable program.

**Fund 471 - 2017 Parks Bond Capital**

Fund Type	Capital Funds				Control	City Funds				Budget Variance 2018-2019	% Change
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual		2019 Adopted Budget	Forecast				
					2020	2021	2022	2023			
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	
Other Taxes	-	-	-	-	-	-	-	-	-	-	
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	-	-	180,000	54,928	3,000	-	-	-	-	(177,000) -98%	
Debt Proceeds	-	14,081,478	-	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	-	-	-	-	
Other Income	-	-	-	-	-	-	-	-	-	-	
Transfers In	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>-</b>	<b>14,081,478</b>	<b>180,000</b>	<b>54,928</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(177,000) -98%</b>	
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Services &amp; Charges</b>											
Professional Services	-	-	130,297	129,892	-	-	-	-	-	(130,297) -100%	
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	192,520	17,750	17,750	-	-	-	-	-	(17,750) -100%	
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>192,520</b>	<b>148,047</b>	<b>147,642</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(148,047) -100%</b>	
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	
Land Improvements	-	-	9,937,230	24,657	3,479,400	283,458	-	-	-	(6,457,830) -65%	
Bldgs & Bldg Improve.	-	-	223,823	214,731	-	-	-	-	-	(223,823) -100%	
Motor Equipment	-	-	-	-	-	-	-	-	-	-	
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	
Infrastructure	-	-	-	-	-	-	-	-	-	-	
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>10,161,053</b>	<b>239,388</b>	<b>3,479,400</b>	<b>283,458</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,681,653) -66%</b>	
<b>Total Expenditures</b>	<b>-</b>	<b>192,520</b>	<b>10,309,100</b>	<b>387,030</b>	<b>3,479,400</b>	<b>283,458</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,829,700) -66%</b>	
<b>Net Surplus / (Deficit)</b>	<b>-</b>	<b>13,888,958</b>	<b>(10,129,100)</b>	<b>(332,102)</b>	<b>(3,476,400)</b>	<b>(283,458)</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	-	-	13,888,958	-	3,759,858	283,458	-	-	-	<b>Cash Reserve</b>	
Cash Adjustments	-	-	-	-	-	-	-	-	-	Bond fund - spend down to zero - no reserves	
<b>Ending Cash Balance</b>	<b>-</b>	<b>13,888,958</b>	<b>3,759,858</b>	<b>-</b>	<b>283,458</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

**Fund Purpose:**

The City of South Bend issued a Parks bond in the amount of \$14,075,000 for certain improvements in connection with the MY SB Parks and Trails initiative. The bond closing date was December 20, 2017. The bonds will be repaid over a period of 15 years with the first debt service payment due on July 15, 2018 and the final payment due on January 15, 2033.

**Explanation of Revenue Sources:**

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

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

These are the various projects:

<i>Series A - Howard Park</i> Riverfront promenade Storm water habitat area	<i>Series G - Seitz Park</i> AM General parking and plaza area East Race promenade and bridge
<i>Series B - St. Louis Street</i> St. Louis Street parking and street upgrades (Howard Park)	<i>Series H - Pinhook Park</i> Pavilion upgrade Reconnect river flow to lagoon Playground and site improvements
<i>Series C - Colfax-Seitz</i> Riverfront trail upgrades - Colfax to Seitz Park	<i>Series I - Other Park Improvements</i> Park security, lighting, and storage Restrooms modernization & ADA compliance
<i>Series D - Howard-Farmers</i> Riverfront trail upgrades - Howard Park to Farmer's Market	<i>Series J - Pinhook Park</i> Pinhook Park neighborhood connectivity
<i>Series E - Miami-Twyckenham</i> Riverfront trail upgrades - Miami to Twyckenham	<i>Series K - Future Project</i> Future park acquisitions, partnerships, and build-outs
<i>Series F - Seitz-Howard</i> Riverfront trail upgrades - Seitz Park to Howard Park Seitz Park parking	



## Neighborhood Code Enforcement Division (600-1201)

Fund Type	Enterprise Funds				Control	City Funds						
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance	%	
						2020	2021	2022	2023	2018-2019	Change	
<b>Revenue</b>												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	
Licenses & Permits	17,171	18,950	17,500	2,900	8,000	10,000	11,000	12,000	13,000	(9,500)	-54%	
Charges for Services	246,395	174,342	181,485	103,861	200,000	180,000	170,500	161,000	151,500	18,515	10%	
Fines, Forfeitures, and Fees	156,610	162,911	276,000	77,173	163,250	166,500	169,750	173,000	176,250	(112,750)	-41%	
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	-	-	-	-	-	
Other Income	8,725	8,203	876	876	1,500	1,500	1,500	1,500	1,500	624	71%	
Interfund Allocation Reimb	-	-	-	-	73,304	74,770	76,265	77,791	79,347	73,304	-	
Transfers In	1,481,100	1,438,451	168,891	84,446	1,607,350	1,662,939	1,677,418	1,699,880	1,695,495	1,438,459	852%	
<b>Total Revenue</b>	<b>1,910,002</b>	<b>1,802,857</b>	<b>644,752</b>	<b>269,255</b>	<b>2,053,404</b>	<b>2,095,709</b>	<b>2,106,433</b>	<b>2,125,171</b>	<b>2,117,092</b>	<b>1,408,652</b>	<b>218%</b>	
<b>Expenditures by Type</b>												
<b>Personnel</b>												
Salaries & Wages	630,823	706,680	752,656	354,937	882,725	852,847	869,478	886,442	903,746	130,069	17%	
Fringe Benefits	297,202	321,949	347,157	162,690	317,069	464,056	473,136	482,396	491,842	(30,088)	-9%	
<b>Total Personnel</b>	<b>928,024</b>	<b>1,028,629</b>	<b>1,099,813</b>	<b>517,627</b>	<b>1,199,794</b>	<b>1,316,903</b>	<b>1,342,614</b>	<b>1,368,838</b>	<b>1,395,588</b>	<b>99,981</b>	<b>9%</b>	
<b>Supplies</b>	<b>27,241</b>	<b>30,690</b>	<b>68,384</b>	<b>23,781</b>	<b>54,200</b>	<b>54,200</b>	<b>54,200</b>	<b>54,200</b>	<b>54,200</b>	<b>(14,184)</b>	<b>-21%</b>	
<b>Services &amp; Charges</b>												
Professional Services	51,754	31,164	150,705	33,725	15,000	15,000	15,000	15,000	15,000	(135,705)	-90%	
Printing & Advertising	9,526	12,759	16,500	4,711	16,500	16,500	16,500	16,500	16,500	-	0%	
Utilities	-	-	-	-	-	-	-	-	-	-	-	
Education & Training	1,325	8,353	15,190	3,450	19,000	19,000	19,000	19,000	19,000	3,810	25%	
Travel	-	277	5,400	-	1,900	1,900	1,900	1,900	1,900	(3,500)	-65%	
Repairs & Maintenance	34,657	38,275	51,483	20,765	48,000	48,000	48,000	48,000	48,000	(3,483)	-7%	
Other Interfund Allocations	137,610	227,688	340,300	170,142	488,405	464,511	472,892	470,340	472,995	148,105	44%	
Debt Service												
Principal	14,309	22,687	54,893	26,843	83,000	91,754	76,507	70,086	35,007	28,107	51%	
Interest & Fees	1,110	1,482	5,434	3,218	6,505	4,475	3,471	1,117	51	1,071	20%	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	
Insurance	-	-	-	-	-	-	-	-	-	-	-	
Other Services & Charges	181,847	80,665	127,560	28,856	121,100	38,100	38,100	38,100	38,100	(6,460)	-5%	
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>432,139</b>	<b>423,350</b>	<b>767,465</b>	<b>291,710</b>	<b>799,410</b>	<b>699,240</b>	<b>691,370</b>	<b>680,043</b>	<b>646,553</b>	<b>31,945</b>	<b>4%</b>	
<b>Capital</b>	<b>70,285</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>1,457,689</b>	<b>1,482,672</b>	<b>1,935,662</b>	<b>833,117</b>	<b>2,053,404</b>	<b>2,070,343</b>	<b>2,088,184</b>	<b>2,103,081</b>	<b>2,096,341</b>	<b>117,742</b>	<b>6%</b>	
<b>Net Surplus / (Deficit)</b>	<b>452,313</b>	<b>320,185</b>	<b>(1,290,910)</b>	<b>(563,862)</b>	<b>-</b>	<b>25,366</b>	<b>18,249</b>	<b>22,090</b>	<b>20,751</b>			

**Department Purpose:**

The mission of Code Enforcement is 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's neighborhoods.

**Explanation of Revenue Sources:**

This portion of the fund comprises revenues and expenditures for Code Enforcement. While some revenues are derived from fees for processing abandoned vehicles and ordinance violations, the vast majority comes from a transfer from the Economic Development Income Tax (EDIT) Fund 408. The interfund allocation revenue is from the payroll cost allocation to Animal Care & Control division for a portion of personnel cost of the Code Enforcement administration.

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

Changes for 2019 budget are as follow: Personnel increase of \$72,481 is reflected by a 2% increase for wages, plus the promotion of a part-time position into full-time (Financial Specialist III), and a change in accounting procedure for charging Director and Deputy Director salaries to the Animal Control Division. Rather than charging Animal Control's budget a percentage of salaries, it will now be calculated and charged as a payroll allocation of \$73,304. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. Supplies have been aligned with 2018 expenses and reduced by \$6,784. Contractual Services have increased \$151,880 (23%) primarily due to an increase of \$148,105 for interfund allocations (IT allocation \$125,911, liability insurance allocation \$15,313, and administration fee-Central Stores-Print Shop allocations \$6,881). Although capital lease debt service principal and interest payments have increased by \$33,428 for the purchase of two new 4x4 pickup trucks, much of it is offset by a reduction in Other Professional Services (\$25,770) and Repair and Maintenance (\$4,000).

## Animal Care & Control Division (600-1207)

Fund Type	Enterprise Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018		2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
			Amended Budget	06/30/18 Actual		2020	2021	2022	2023		
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	57,717	73,218	90,000	47,058	87,875	89,550	91,450	93,350	95,250	(2,125)	-2%
Charges for Services	450	240	450	90	300	250	250	250	250	(150)	-33%
Fines, Forfeitures, and Fees	454	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	1,522	30	-	-	-	-	-	-	-	-	-
Other Income	356	2,479	7,972	905	1,500	1,600	1,700	1,800	1,900	(6,472)	-81%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-	-	-
Transfers In	629,368	728,865	848,162	410,331	845,841	888,338	900,316	910,542	923,151	(2,321)	0%
<b>Total Revenue</b>	<b>689,866</b>	<b>804,832</b>	<b>946,584</b>	<b>458,384</b>	<b>935,516</b>	<b>979,738</b>	<b>993,716</b>	<b>1,005,942</b>	<b>1,020,551</b>	<b>(11,068)</b>	<b>-1%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	327,146	353,454	405,196	181,680	374,614	381,593	388,712	395,974	403,381	(30,582)	-8%
Fringe Benefits	173,255	192,586	208,495	91,983	160,657	228,393	232,873	237,443	242,104	(47,838)	-23%
<b>Total Personnel</b>	<b>500,401</b>	<b>546,040</b>	<b>613,691</b>	<b>273,662</b>	<b>535,271</b>	<b>609,986</b>	<b>621,585</b>	<b>633,417</b>	<b>645,485</b>	<b>(78,420)</b>	<b>-13%</b>
<b>Supplies</b>	<b>27,279</b>	<b>54,674</b>	<b>84,921</b>	<b>33,297</b>	<b>52,650</b>	<b>55,150</b>	<b>55,150</b>	<b>55,150</b>	<b>55,150</b>	<b>(32,271)</b>	<b>-38%</b>
<b>Services &amp; Charges</b>											
Professional Services	11,596	14,627	22,692	14,542	28,180	28,180	28,180	28,180	28,180	5,488	24%
Printing & Advertising	901	160	-	-	950	950	950	950	950	950	-
Utilities	31,957	35,626	38,900	16,249	32,200	32,200	32,200	32,200	32,200	(6,700)	-17%
Education & Training	-	495	-	-	-	-	-	-	-	-	-
Travel	-	229	153	-	-	-	-	-	-	(153)	-100%
Repairs & Maintenance	25,267	21,151	44,950	12,394	21,700	21,700	21,700	21,700	21,700	(23,250)	-52%
Other Interfund Allocations	50,740	106,632	119,689	59,844	195,749	192,521	196,205	197,599	200,140	76,060	64%
Debt Service											
Principal	970	1,030	7,483	448	1,161	15,690	15,388	15,900	16,900	(6,322)	-84%
Interest & Fees	246	186	2,179	58	55	2,061	2,058	1,546	546	(2,124)	-97%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	22,852	22,025	41,438	10,145	22,600	21,300	20,300	19,300	19,300	(18,838)	-45%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>144,529</b>	<b>202,161</b>	<b>277,484</b>	<b>113,680</b>	<b>302,595</b>	<b>314,602</b>	<b>316,981</b>	<b>317,375</b>	<b>319,916</b>	<b>25,111</b>	<b>9%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(35,000)</b>	<b>-44%</b>
<b>Total Expenditures</b>	<b>672,210</b>	<b>802,876</b>	<b>1,056,096</b>	<b>420,640</b>	<b>935,516</b>	<b>979,738</b>	<b>993,716</b>	<b>1,005,942</b>	<b>1,020,551</b>	<b>(120,580)</b>	<b>-11%</b>
<b>Net Surplus / (Deficit)</b>	<b>17,656</b>	<b>1,956</b>	<b>(109,512)</b>	<b>37,744</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Department Purpose:**

South Bend Animal Care & Control's mission is to enforce animal welfare laws regarding animal cruelty and neglect per City, State, and Federal regulations. Animal Care & Control responds to animal related complaints, manage and facilitate a fully functioning adoption center & animal shelter, participate and organize community outreach events to promote and educate the public on animal welfare issues.

**Explanation of Revenue Sources:**

This portion of the fund comprises revenues and expenditures for Animal Care & Control. While some revenues are derived from fees for animal control activities, the vast majority comes from a transfer from the Economic Development Income Tax (EDIT) Fund 408.

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

Changes for 2019 budget are as follow: Personnel has decreased by \$56,370. This change reflects the net of \$80,008 increase in wages and benefits, \$73,304 decrease for change of accounting procedure to allocate salaries for the Director and Deputy Director of Code Enforcement, and a one-time reduction to health insurance of \$62,460. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. The increase of \$80,008 is largely due to the conversion of one part-time position into a full-time position for an Animal Control Assistant which will total \$59,992.. Supplies have been aligned with 2018 expenses and reduced by \$7,546 to help offset the wage increases. An overall decrease in Contractual Services of \$7,468, primarily due a reduction of capital lease debt service principal and interest expense of \$17,446 offset against an increase in interfund allocations plus the addition of legal expenses for legal representation for Animal Control Hearings \$7,680. Although capital expenditures decreased by \$35,000, Animal Care & Control anticipates the need for one full size cargo van for an approximate cost of \$45,000.



**SOUTH BEND  
ANIMAL CARE  
AND CONTROL**



## Rental Unit Inspection Division (600-1208)

Fund Type	Enterprise Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance	%
						2020	2021	2022	2023	2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	30,000	-	100,000	125,000	150,000	175,000	185,000	70,000	233%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	75,718	64,900	42,456	18,668	2,984	75,718	-
<b>Total Revenue</b>	-	-	30,000	-	175,718	189,900	192,456	193,668	187,984	145,718	486%
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	53,390	4,260	85,058	86,759	88,494	90,264	92,070	31,668	59%
Fringe Benefits	-	-	19,548	803	36,598	51,479	52,500	53,542	54,603	17,050	87%
<b>Total Personnel</b>	-	-	72,938	5,063	121,656	138,238	140,994	143,806	146,673	48,718	67%
<b>Supplies</b>	-	-	3,825	71	8,960	8,560	8,360	7,760	7,760	5,135	134%
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	10,000	8,000	8,000	7,000	7,000	10,000	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	1,500	-	1,800	1,800	1,800	1,800	1,800	300	20%
Travel	-	-	1,100	-	1,200	1,200	1,200	1,200	1,200	100	9%
Repairs & Maintenance	-	-	1,800	-	2,400	2,400	2,400	2,400	2,400	600	33%
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	16,800	-	15,094	15,544	16,008	16,485	8,426	(1,706)	-10%
Interest & Fees	-	-	1,312	-	2,008	1,558	1,094	617	125	696	53%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	13,325	-	12,600	12,600	12,600	12,600	12,600	(725)	-5%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	35,837	-	45,102	43,102	43,102	42,102	33,551	9,265	26%
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	112,600	5,134	175,718	189,900	192,456	193,668	187,984	63,118	56%
<b>Net Surplus / (Deficit)</b>	-	-	(82,600)	(5,134)	-	-	-	-	-	-	-

**Department Purpose:**

The Rental Unit Inspection division will be conducting property inspections and issuing a license for all rental properties in the City. All properties will be required to meet the minimum standards for the safety of the occupants.

**Explanation of Revenue Sources:**

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

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

Changes for 2019 budget are as follow: Personnel costs increased because the division was not fully staffed during all of 2018. Supplies increased by \$5,135 to help purchase any start up tools the inspectors may need. Contractuals were realigned to add \$10,000 for printing needs to develop postcards to notify the public of the new rental unit inspections, and a reduction of miscellaneous charges and services of \$8,125, for a net increase of \$9,265.

### Building Department (600-1306)

Fund Type	Enterprise Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	1,323,760	1,438,246	1,601,561	765,141	1,590,560	1,622,371	1,654,819	1,687,915	1,721,673	(11,001)	-1%
Fines, Forfeitures, and Fees	-	2,400	10,900	-	11,000	11,220	11,444	11,444	11,444	100	1%
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	2,153	4,489	7,186	-	3,000	3,000	3,000	3,000	3,000	(4,186)	-58%
Interfund Allocation Reimb	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	7,428	-	-	-	-	-	-	(7,428)	-100%
<b>Total Revenue</b>	<b>1,325,913</b>	<b>1,445,135</b>	<b>1,627,075</b>	<b>765,141</b>	<b>1,604,560</b>	<b>1,636,591</b>	<b>1,669,263</b>	<b>1,702,359</b>	<b>1,736,118</b>	<b>(22,515)</b>	<b>-1%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	646,424	680,638	775,895	340,934	698,145	712,008	726,148	740,571	755,382	(77,750)	-10%
Fringe Benefits	291,763	323,634	368,661	158,152	260,682	368,113	375,330	382,692	390,290	(107,979)	-29%
<b>Total Personnel</b>	<b>938,188</b>	<b>1,004,271</b>	<b>1,144,556</b>	<b>499,086</b>	<b>958,827</b>	<b>1,080,121</b>	<b>1,101,478</b>	<b>1,123,263</b>	<b>1,145,672</b>	<b>(185,729)</b>	<b>-16%</b>
<b>Supplies</b>	<b>20,970</b>	<b>18,882</b>	<b>31,026</b>	<b>5,824</b>	<b>20,871</b>	<b>20,907</b>	<b>20,944</b>	<b>20,944</b>	<b>21,362</b>	<b>(10,155)</b>	<b>-33%</b>
<b>Services &amp; Charges</b>											
Professional Services	12,575	17,332	5,587	1,965	10,000	10,000	10,000	10,000	10,200	4,413	79%
Printing & Advertising	2,324	1,069	1,242	592	1,700	1,700	1,700	1,700	1,734	458	37%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	2,274	4,390	3,450	2,104	2,500	2,500	2,500	2,500	2,550	(950)	-28%
Travel	1,787	1,370	4,100	3,011	5,475	5,475	5,475	5,475	5,585	1,375	34%
Repairs & Maintenance	37,114	31,771	31,650	3,160	25,000	25,000	25,000	25,000	25,500	(6,650)	-21%
Other Interfund Allocations	49,558	157,092	337,091	168,552	252,023	238,980	242,674	240,681	242,716	(85,068)	-25%
Debt Service											
Principal	16,105	31,067	48,442	18,973	46,343	42,727	43,020	23,593	4,673	(2,099)	-4%
Interest & Fees	702	2,031	4,693	1,815	3,140	2,225	1,357	567	69	(1,553)	-33%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	500	-	-	-	-	-	-	(500)	-100%
Other Services & Charges	14,403	9,599	46,490	40,546	19,300	19,300	19,300	19,300	19,686	(27,190)	-58%
Transfers Out	-	-	-	-	158,943	158,943	158,943	158,943	158,943	158,943	-
<b>Total Services &amp; Charges</b>	<b>136,843</b>	<b>255,722</b>	<b>483,245</b>	<b>240,718</b>	<b>524,424</b>	<b>506,850</b>	<b>509,969</b>	<b>487,759</b>	<b>471,656</b>	<b>41,179</b>	<b>9%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,096,000</b>	<b>1,278,875</b>	<b>1,658,827</b>	<b>745,627</b>	<b>1,504,122</b>	<b>1,607,878</b>	<b>1,632,391</b>	<b>1,631,966</b>	<b>1,638,690</b>	<b>(154,705)</b>	<b>-9%</b>
<b>Net Surplus / (Deficit)</b>	<b>229,913</b>	<b>166,260</b>	<b>(31,752)</b>	<b>19,513</b>	<b>100,438</b>	<b>28,713</b>	<b>36,872</b>	<b>70,393</b>	<b>97,428</b>		

**Department Purpose:**

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.

The Building Department is responsible for building and zoning administration. The Building Department issues all permits for construction, demolition, and occupancy; oversees signage and buildings within the City of South Bend and St. Joseph County to ensure that they are constructed and maintained according to building and zoning codes. The Building Department issues and monitors contractor registrations and licenses, and also reviews and enforces Design Review standards in the City of South Bend.

**Explanation of Revenue Sources:**

The Building Department receives revenue from contractor registrations and licenses, reviewing and enforcing design review standards, and all permits issued for construction, demolition, occupancy and signage within the City of South Bend and St. Joseph County. Revenue is expected to increase based on current trends.

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

The majority of the Building Department's expenses are for personnel costs, approximately 64% of the 2019 budget. Personnel costs decreased in 2019 because 2 positions are being moved from the Building Department to the Department of Community Investment Fund (211) to establish City's own Planning Commission rather than relying on Area Plan Commission. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. 2020 includes the addition of a Secretary V. Other expenses include vehicle capital lease payments, fuel and repairs, building rent and cleaning/maintenance, and supplies.

### Fund 601 - Parking Garages

Fund Type	Enterprise Funds					Control	City Funds				Budget Variance 2018-2019	%
	2016	2017	2018	06/30/18	2019		Forecast					
	Actual	Actual	Amended Budget		Adopted Budget		2020	2021	2022	2023		
<b>Revenue</b>												
Charges for Services	923,300	1,197,792	1,253,383	606,026	1,220,835	1,342,919	1,356,348	1,356,348	1,424,165	(32,548)	-3%	
Fines, Forfeitures, and Fees	70,396	60,034	125,700	34,122	55,700	62,000	64,000	67,000	70,000	(70,000)	-56%	
Interest Earnings	6,786	10,532	22,890	10,470	10,000	10,000	10,100	10,100	10,000	(12,890)	-56%	
Other Income	113	4,847	2,098	521	1,200	1,200	1,212	1,212	1,500	(898)	-43%	
Transfers In	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>1,000,594</b>	<b>1,273,206</b>	<b>1,404,071</b>	<b>651,139</b>	<b>1,287,735</b>	<b>1,416,119</b>	<b>1,431,660</b>	<b>1,434,660</b>	<b>1,505,665</b>	<b>(116,336)</b>	<b>-8%</b>	
<b>Expenditures by Dept</b>												
(0400) General & Admin	-	-	-	60,725	-	-	-	-	-	-	-	
(0460) Main Street Garage	146,854	196,455	315,768	123,522	538,337	359,930	397,854	374,521	408,735	222,569	70%	
(0462) Leighton Plaza Garage	267,611	516,763	379,307	157,915	687,580	511,019	546,019	522,686	580,623	308,273	81%	
(0463) Parking Enforcement	96,907	119,360	264,632	98,420	115,000	125,000	125,000	125,000	150,000	(149,632)	-57%	
(0464) Wayne Street Garage	159,619	187,496	292,637	111,230	515,877	333,057	368,058	344,724	383,623	223,240	76%	
(0465) Eddy Street Commons	-	-	-	-	15,000	15,000	25,000	25,000	50,000	15,000	-	
<b>Total Expenditures</b>	<b>670,990</b>	<b>1,020,074</b>	<b>1,252,344</b>	<b>551,812</b>	<b>1,871,794</b>	<b>1,344,006</b>	<b>1,461,931</b>	<b>1,391,931</b>	<b>1,572,981</b>	<b>619,450</b>	<b>49%</b>	
<b>Expenditures by Type</b>												
<b>Personnel</b>												
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,000)</b>	<b>-100%</b>	
<b>Services &amp; Charges</b>												
Professional Services	587,789	704,986	1,003,900	390,098	681,368	705,386	717,715	717,715	817,701	(322,532)	-32%	
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-	
Utilities	-	26,020	80,100	52,143	77,000	78,955	79,328	79,328	86,019	(3,100)	-4%	
Education & Training	-	-	-	-	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	11,538	240,925	118,000	24,226	800,000	315,000	350,000	350,000	350,000	682,000	578%	
Other Interfund Allocations	66,924	40,356	40,944	20,472	49,026	50,143	50,332	50,332	54,358	8,082	20%	
Debt Service												
Principal	-	-	-	41,833	-	-	-	-	-	-	-	
Interest & Fees	-	-	-	18,892	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	
Other Services & Charges	4,739	7,787	8,400	4,149	4,400	4,522	4,556	4,556	4,903	(4,000)	-48%	
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>670,990</b>	<b>1,020,074</b>	<b>1,251,344</b>	<b>551,812</b>	<b>1,611,794</b>	<b>1,154,006</b>	<b>1,201,931</b>	<b>1,201,931</b>	<b>1,312,981</b>	<b>360,450</b>	<b>29%</b>	
<b>Capital</b>												
Land	-	-	-	-	-	-	-	-	-	-	-	
Land Improvements	-	-	-	-	-	-	-	-	-	-	-	
Bldgs & Bldg Improve.	-	-	-	-	250,000	180,000	250,000	180,000	250,000	250,000	-	
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-	
Machinery & Equipment	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	-	
Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>260,000</b>	<b>190,000</b>	<b>260,000</b>	<b>190,000</b>	<b>260,000</b>	<b>260,000</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>670,990</b>	<b>1,020,074</b>	<b>1,252,344</b>	<b>551,812</b>	<b>1,871,794</b>	<b>1,344,006</b>	<b>1,461,931</b>	<b>1,391,931</b>	<b>1,572,981</b>	<b>619,450</b>	<b>49%</b>	
<b>Net Surplus / (Deficit)</b>	<b>329,604</b>	<b>253,132</b>	<b>151,727</b>	<b>99,327</b>	<b>(584,059)</b>	<b>72,113</b>	<b>(30,271)</b>	<b>42,729</b>	<b>(67,316)</b>			
Beginning Cash Balance	639,642	968,528	1,225,253		1,376,980	792,921	865,033	834,762	877,491			
Cash Adjustments	(719)	3,593	-		-	-	-	-	-			
<b>Ending Cash Balance</b>	<b>968,528</b>	<b>1,225,253</b>	<b>1,376,980</b>		<b>792,921</b>	<b>865,033</b>	<b>834,762</b>	<b>877,491</b>	<b>810,175</b>			
Cash Reserves Target	167,748	255,018	313,086		467,949	336,002	365,483	347,983	393,245			

Cash Reserve  
25% of Annual expenditures

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives revenue from the collection of daily and monthly parking fees at several downtown parking garages. Effective January 2017, the Common Council approved an increase in parking garage rates and parking enforcement fines. It was the first increase in 13 years. There are plans to review increasing rates by 10% in 2020.

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

Other contracts are for various repair & maintenance projects among the garages. There are many capital improvement needs. The City plans on addressing those incrementally, budgeting for capital improvements across several years.

## Fund 610 - Solid Waste Operations

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance 2018-2019	%
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual		2019 Adopted Budget	Forecast				
						2020	2021	2022	2023		
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	5,511,281	5,346,176	5,463,350	2,665,533	5,402,500	5,402,500	5,618,600	5,618,600	5,618,600	(60,850)	-1%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	3,096	3,933	9,360	5,104	11,500	11,500	11,500	11,500	11,500	2,140	23%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	50,678	74,536	75,699	49,201	101,200	153,200	58,200	58,200	58,200	25,501	34%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>5,565,056</b>	<b>5,424,644</b>	<b>5,548,409</b>	<b>2,719,839</b>	<b>5,515,200</b>	<b>5,567,200</b>	<b>5,688,300</b>	<b>5,688,300</b>	<b>5,688,300</b>	<b>(33,209)</b>	<b>-1%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	1,070,937	1,071,780	1,082,889	554,402	1,110,697	1,132,872	1,155,491	1,178,563	1,202,097	27,808	3%
Fringe Benefits	458,405	554,259	516,430	268,739	467,437	666,236	679,146	692,314	705,747	(48,993)	-9%
<b>Total Personnel</b>	<b>1,529,342</b>	<b>1,626,040</b>	<b>1,599,319</b>	<b>823,141</b>	<b>1,578,134</b>	<b>1,799,108</b>	<b>1,834,637</b>	<b>1,870,877</b>	<b>1,907,844</b>	<b>(21,185)</b>	<b>-1%</b>
<b>Supplies</b>	<b>309,670</b>	<b>233,123</b>	<b>304,159</b>	<b>162,645</b>	<b>375,200</b>	<b>373,700</b>	<b>373,700</b>	<b>373,700</b>	<b>373,700</b>	<b>71,041</b>	<b>23%</b>
<b>Services &amp; Charges</b>											
Professional Services	633,663	115,208	-	-	-	-	-	-	-	-	-
Printing & Advertising	37	43	250	-	250	250	250	250	250	-	0%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	4,101	8,564	12,712	2,651	10,000	10,000	10,000	10,000	10,000	(2,712)	-21%
Travel	1,372	3,659	5,168	2,556	9,900	9,900	9,900	9,900	9,900	4,732	92%
Repairs & Maintenance	756,162	830,841	980,194	479,833	660,000	660,000	660,000	660,000	660,000	(320,194)	-33%
Other Interfund Allocations	631,821	596,856	851,112	425,550	998,406	971,908	985,273	985,217	991,641	147,294	17%
Debt Service											
Principal	9,700	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	848,840	912,690	929,096	420,446	749,400	749,400	749,400	749,400	749,400	(179,696)	-19%
Transfers Out	925,000	778,600	1,004,039	582,150	1,132,616	1,206,317	1,049,957	982,147	830,328	128,577	13%
<b>Total Services &amp; Charges</b>	<b>3,810,697</b>	<b>3,246,460</b>	<b>3,782,571</b>	<b>1,913,186</b>	<b>3,560,572</b>	<b>3,607,775</b>	<b>3,464,780</b>	<b>3,396,914</b>	<b>3,251,519</b>	<b>(221,999)</b>	<b>-6%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>5,649,709</b>	<b>5,105,623</b>	<b>5,686,049</b>	<b>2,898,972</b>	<b>5,513,906</b>	<b>5,780,583</b>	<b>5,673,117</b>	<b>5,641,491</b>	<b>5,533,063</b>	<b>(172,143)</b>	<b>-3%</b>
<b>Net Surplus / (Deficit)</b>	<b>(84,653)</b>	<b>319,022</b>	<b>(137,640)</b>	<b>(179,133)</b>	<b>1,294</b>	<b>(213,383)</b>	<b>15,183</b>	<b>46,809</b>	<b>155,237</b>		
Beginning Cash Balance	318,912	193,005	533,909		396,269	397,563	184,180	199,363	246,172	<b>Cash Reserve</b>	
Cash Adjustments	(41,255)	21,883	-		-	-	-	-	-	10% of Annual expenditures	
<b>Ending Cash Balance</b>	<b>193,005</b>	<b>533,909</b>	<b>396,269</b>		<b>397,563</b>	<b>184,180</b>	<b>199,363</b>	<b>246,172</b>	<b>401,409</b>		
Cash Reserves Target	564,971	510,562	568,605		551,391	578,058	567,312	564,149	553,306		

### Fund Purpose:

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

### Explanation of Revenue Sources:

This fund is funded by charging City residents a monthly fee for pick-up and disposal of trash at area landfills and recycling centers. A rate increase is being considered due to the dwindling cash balance.

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

The 2% increase in salaries was offset by transferring \$26,000 of prorated Public Works management salaries from Salary & Wages expense to Other Interfund Allocations. Other Interfund Allocations increase as a result of the salary allocation and increase in the IT allocation. The decrease in Fringe Benefits is due to a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates. Repairs & Maintenance expenses significantly increased due to the long drive to the landfill and the poor road conditions within the landfill. The City is reviewing its options and might switch to a tipping site that is closer, even though it is more expensive. The increase in tipping fees would be offset with savings from reduced trip time for driver and reduced maintenance cost for the trucks. Funds are transferred to the Solid Waste Capital Fund (611) as needed for the payment of debt service payments for vehicle lease-purchases.

### Fund 611 - Solid Waste Capital

Fund Type	Enterprise Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	300,000	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	1,149	1,027	800	203	800	800	800	800	800	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	1,332	-	-	-	-	-	-	(1,332)	-100%
Transfers In	925,000	778,600	1,076,706	582,150	1,132,616	1,206,317	1,049,957	982,147	830,328	55,910	5%
<b>Total Revenue</b>	<b>1,226,149</b>	<b>779,627</b>	<b>1,078,838</b>	<b>582,353</b>	<b>1,133,416</b>	<b>1,207,117</b>	<b>1,050,757</b>	<b>982,947</b>	<b>831,128</b>	<b>54,578</b>	<b>5%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	851,406	1,034,520	1,009,386	407,973	1,037,025	1,122,866	970,507	905,733	758,656	27,639	3%
Interest & Fees	38,738	41,621	67,320	27,684	95,591	83,451	79,450	76,414	71,672	28,271	42%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>890,145</b>	<b>1,076,141</b>	<b>1,076,706</b>	<b>435,657</b>	<b>1,132,616</b>	<b>1,206,317</b>	<b>1,049,957</b>	<b>982,147</b>	<b>830,328</b>	<b>55,910</b>	<b>5%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>890,145</b>	<b>1,076,141</b>	<b>1,076,706</b>	<b>435,657</b>	<b>1,132,616</b>	<b>1,206,317</b>	<b>1,049,957</b>	<b>982,147</b>	<b>830,328</b>	<b>55,910</b>	<b>5%</b>
<b>Net Surplus / (Deficit)</b>	<b>336,004</b>	<b>(296,514)</b>	<b>2,132</b>	<b>146,696</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>		
Beginning Cash Balance	442	335,856	39,995		42,127	42,927	43,727	44,527	45,327	<b>Cash Reserve</b>	
Cash Adjustments	(590)	652	-		-	-	-	-	-	No reserve requirement -	
<b>Ending Cash Balance</b>	<b>335,856</b>	<b>39,995</b>	<b>42,127</b>		<b>42,927</b>	<b>43,727</b>	<b>44,527</b>	<b>45,327</b>	<b>46,127</b>	Capital fund - spend down to zero	
Cash Reserves Target	-	-	-		-	-	-	-	-		

**Fund Purpose:**

This fund is used for debt service and capital expenditures related to the Solid Waste Department.

**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 Front Load Dedicated units, replacing about two trucks a year. These trucks will be purchased with capital lease proceeds and paid off over a five-year period.



**Fund 620 - Water Works Operations**

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance 2018-2019	%			
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual		2019 Adopted Budget	Forecast					2020	2021	2022
<b>Revenue</b>														
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	13,626,106	13,658,131	15,871,094	6,704,216	18,942,730	19,626,457	19,626,457	19,626,457	19,623,457				3,071,636	19%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	30,590	25,855	55,000	23,089	40,000	40,800	41,616	42,448	43,297				(15,000)	-27%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	65,875	74,623	78,381	19,582	63,200	63,000	63,000	63,000	63,000				(15,181)	-19%
Interfund Allocation Reimb	1,414,956	1,613,364	1,629,372	695,478	1,734,889	1,769,427	1,804,655	1,840,587	1,877,236				105,517	6%
Transfers In	45,514	60,894	110,000	30,828	95,000	97,851	100,779	103,793	106,902				(15,000)	-14%
<b>Total Revenue</b>	<b>15,183,041</b>	<b>15,432,866</b>	<b>17,743,847</b>	<b>7,473,193</b>	<b>20,875,819</b>	<b>21,597,535</b>	<b>21,636,507</b>	<b>21,676,285</b>	<b>21,713,892</b>				<b>3,131,972</b>	<b>18%</b>
<b>Expenditures by Type</b>														
<b>Personnel</b>														
Salaries & Wages	3,493,370	3,460,112	3,783,323	1,735,632	3,608,115	3,657,424	3,728,728	3,801,456	3,875,640				(175,208)	-5%
Fringe Benefits	1,623,492	1,692,283	1,829,253	872,954	1,428,992	1,952,400	1,989,935	2,028,217	2,067,267				(400,261)	-22%
<b>Total Personnel</b>	<b>5,116,862</b>	<b>5,152,395</b>	<b>5,612,576</b>	<b>2,608,585</b>	<b>5,037,107</b>	<b>5,609,824</b>	<b>5,718,663</b>	<b>5,829,673</b>	<b>5,942,907</b>				<b>(575,469)</b>	<b>-10%</b>
<b>Supplies</b>	<b>1,180,470</b>	<b>1,231,737</b>	<b>1,673,924</b>	<b>637,811</b>	<b>1,728,743</b>	<b>1,789,736</b>	<b>1,658,101</b>	<b>1,626,390</b>	<b>1,675,185</b>				<b>54,819</b>	<b>3%</b>
<b>Services &amp; Charges</b>														
Professional Services	1,310,806	1,313,412	2,337,637	827,893	2,179,580	1,939,338	2,012,318	1,944,557	2,030,094				(158,057)	-7%
Printing & Advertising	3,209	193	2,480	383	2,250	2,308	2,377	2,448	2,522				(230)	-9%
Utilities	725,324	715,247	848,300	352,903	785,550	809,439	833,723	858,734	884,496				(62,750)	-7%
Education & Training	4,248	15,218	29,101	8,177	30,175	31,080	32,014	32,973	33,963				1,074	4%
Travel	3,031	4,035	18,750	2,162	18,750	19,313	19,892	20,489	21,103				-	0%
Repairs & Maintenance	344,461	358,530	473,839	187,344	381,700	393,151	404,948	417,099	429,607				(92,139)	-19%
Other Interfund Allocations	875,731	1,350,528	1,339,528	669,762	1,979,352	1,956,747	2,005,171	2,024,825	2,055,003				639,824	48%
Debt Service														
Principal	111,631	211,041	398,100	193,252	396,864	402,111	296,768	201,048	-				(1,236)	0%
Interest & Fees	9,473	15,354	36,004	21,227	23,015	15,526	8,065	3,131	-				(12,989)	-36%
Grants & Subsidies	-	-	-	-	-	-	-	-	-				-	-
Other Services & Charges	1,458,782	1,229,691	1,518,788	547,913	2,065,045	1,715,433	1,757,057	1,799,927	1,844,085				546,257	36%
Payment In Lieu of Taxes	2,039,748	1,785,924	1,730,831	865,416	1,662,624	1,695,876	1,729,794	1,764,390	1,799,678				(68,207)	-4%
Transfers Out	2,273,521	2,163,660	2,050,422	1,045,819	5,541,041	5,136,986	5,050,082	4,993,522	4,690,975				3,490,619	170%
<b>Total Services &amp; Charges</b>	<b>9,159,964</b>	<b>9,162,833</b>	<b>10,783,780</b>	<b>4,722,252</b>	<b>15,065,946</b>	<b>14,117,308</b>	<b>14,152,209</b>	<b>14,063,143</b>	<b>13,791,526</b>				<b>4,282,166</b>	<b>40%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>15,457,295</b>	<b>15,546,965</b>	<b>18,070,280</b>	<b>7,968,648</b>	<b>21,831,796</b>	<b>21,516,868</b>	<b>21,528,973</b>	<b>21,519,206</b>	<b>21,409,618</b>				<b>3,761,516</b>	<b>21%</b>
<b>Net Surplus / (Deficit)</b>	<b>(274,254)</b>	<b>(114,098)</b>	<b>(326,433)</b>	<b>(495,455)</b>	<b>(955,977)</b>	<b>80,667</b>	<b>107,534</b>	<b>157,079</b>	<b>304,274</b>					
Beginning Cash Balance	3,889,248	3,801,473	3,482,307		3,155,874	2,199,897	2,280,564	2,388,097	2,545,177					
Cash Adjustments	186,479	(205,068)	-		-	-	-	-	-					
<b>Ending Cash Balance</b>	<b>3,801,473</b>	<b>3,482,307</b>	<b>3,155,874</b>		<b>2,199,897</b>	<b>2,280,564</b>	<b>2,388,097</b>	<b>2,545,177</b>	<b>2,849,451</b>					
Cash Reserves Target	772,865	777,348	903,514		1,091,590	1,075,843	1,076,449	1,075,960	1,070,481					

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

Effective March 7, 2018, new water service rates and charges were approved by the utility regulatory commission. New tariff schedule includes two phased in increases twelve months apart. A slight increase in the water leak program charge was also approved. Additional sources consist of reimbursements, sale of fixed assets, interest earnings from cash investment and other miscellaneous type revenues.

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

Reduction in personnel expenditures is primarily attributed to the change in the accounting of shared staffing costs. These cost are now included in the Charges & Services Other Interfund Allocations account. Also, there is a one-time break in the health insurance cost per employee in 2019. In 2020, health insurance cost per employee is budgeted to increase back to the regular rates.

Supply estimates include repair/replacement project costs that were included in the Critical Projects Plan of the most recent water rate case.

The increase in Services & Charges is largely due to the change in Other Interfund Allocations (48%), Other Services & Charges (36%) which is mostly attributed to new Customer Billing Software and implementation costs as well as Transfers Out. The Transfers Out budget is providing monies for debt service obligations (\$2,015,041), capital expenditures (\$3,241,000) and an extra monies (\$225k) for complying with the operating & maintenance cash reserve requirement held in Water Works Reserve Operations & Maintenance Fund (629).

### Fund 622 - Water Works Capital

Fund Type	Enterprise Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	235,000	21,803	100,000	100,000	100,000	100,000	100,000	(135,000)	-57%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	25,424	21,393	36,500	17,067	35,000	36,052	37,134	38,248	39,396	(1,500)	-4%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	44,388	160,000	-	3,241,000	3,316,000	3,224,000	3,159,000	3,290,000	3,081,000	1926%
<b>Total Revenue</b>	<b>25,424</b>	<b>65,781</b>	<b>431,500</b>	<b>38,870</b>	<b>3,376,000</b>	<b>3,452,052</b>	<b>3,361,134</b>	<b>3,297,248</b>	<b>3,429,396</b>	<b>2,944,500</b>	<b>682%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	61,511	11,899	1,642	-	-	-	-	-	(11,899)	-100%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>61,511</b>	<b>11,899</b>	<b>1,642</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,899)</b>	<b>-100%</b>
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Buildings & Bldg. Improve.	-	-	-	-	630,000	-	-	-	-	630,000	-
Motor Equipment	303,642	395,202	744,571	394,571	542,000	473,000	387,000	459,000	490,000	(202,571)	-27%
Machinery & Equipment	14,675	23,098	18,000	12,995	38,000	-	18,000	-	-	20,000	111%
Infrastructure	-	26,799	4,100	-	1,756,000	2,043,000	2,019,000	1,900,000	2,000,000	1,751,900	42729%
Water Meters	-	-	800,000	-	800,000	800,000	800,000	800,000	800,000	-	0%
<b>Total Capital</b>	<b>318,317</b>	<b>445,099</b>	<b>1,566,671</b>	<b>407,566</b>	<b>3,766,000</b>	<b>3,316,000</b>	<b>3,224,000</b>	<b>3,159,000</b>	<b>3,290,000</b>	<b>2,199,329</b>	<b>140%</b>
<b>Total Expenditures</b>	<b>318,317</b>	<b>506,610</b>	<b>1,578,570</b>	<b>409,208</b>	<b>3,766,000</b>	<b>3,316,000</b>	<b>3,224,000</b>	<b>3,159,000</b>	<b>3,290,000</b>	<b>2,187,430</b>	<b>139%</b>
<b>Net Surplus / (Deficit)</b>	<b>(292,893)</b>	<b>(440,829)</b>	<b>(1,147,070)</b>	<b>(370,338)</b>	<b>(390,000)</b>	<b>136,052</b>	<b>137,134</b>	<b>138,248</b>	<b>139,396</b>		
Beginning Cash Balance	2,876,026	2,582,972	2,150,002		1,002,932	612,932	748,984	886,118	1,024,366	<b>Cash Reserve</b>	
Cash Adjustments	(161)	7,858	-		-	-	-	-	-	No reserve requirement -	
<b>Ending Cash Balance</b>	<b>2,582,972</b>	<b>2,150,002</b>	<b>1,002,932</b>		<b>612,932</b>	<b>748,984</b>	<b>886,118</b>	<b>1,024,366</b>	<b>1,163,762</b>	Capital fund - spend down to zero	
Cash Reserves Target	-	-	-		-	-	-	-	-		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

Charges For Services is a system development fee. This is a one-time capital contribution charged to customers making a new connection to the water system.

This fund receives interfund transfers from the Water Works Operations Fund (620).

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

Significant Capital Spending in 2019:  
 - Edison Road Well Field/Filtration Plant Upgrades \$630,000  
 - North Station Well # 1 Replacement \$525,000  
 - Pinhook Filtration Plant Upgrades \$1,231,000

## Fund 624 - Water Works Customer Deposit

Fund Type	Enterprise Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	13,911	13,935	29,000	12,200	22,000	22,660	23,334	24,031	24,752	(7,000)	-24%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>13,911</b>	<b>13,935</b>	<b>29,000</b>	<b>12,200</b>	<b>22,000</b>	<b>22,660</b>	<b>23,334</b>	<b>24,031</b>	<b>24,752</b>	<b>(7,000)</b>	<b>-24%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	12,228	13,729	27,000	9,858	22,000	22,660	23,334	24,031	24,752	(5,000)	-19%
<b>Total Services &amp; Charges</b>	<b>12,228</b>	<b>13,729</b>	<b>27,000</b>	<b>9,858</b>	<b>22,000</b>	<b>22,660</b>	<b>23,334</b>	<b>24,031</b>	<b>24,752</b>	<b>(5,000)</b>	<b>-19%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>12,228</b>	<b>13,729</b>	<b>27,000</b>	<b>9,858</b>	<b>22,000</b>	<b>22,660</b>	<b>23,334</b>	<b>24,031</b>	<b>24,752</b>	<b>(5,000)</b>	<b>-19%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,683</b>	<b>206</b>	<b>2,000</b>	<b>2,342</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	1,509,816	1,541,423	1,518,552		1,520,552	1,520,552	1,520,552	1,520,552	1,520,552		
Cash Adjustments	29,924	(23,078)	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,541,423</b>	<b>1,518,552</b>	<b>1,520,552</b>		<b>1,520,552</b>	<b>1,520,552</b>	<b>1,520,552</b>	<b>1,520,552</b>	<b>1,520,552</b>		
Cash Reserves Target	1,541,423	1,518,552	1,520,552		1,520,552	1,520,552	1,520,552	1,520,552	1,520,552		

**Cash Reserve**  
100% cash reserves for customer deposits

**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 in the form of security deposits collected from utility customers.

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

Revenue and expenditures are dependent on the frequency of new customers and terminations of service.

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



## Fund 625 - Water Works Sinking (Debt Service)

Fund Type	Enterprise Funds				Control	City Funds					
	2016	2017	2018	2019		Forecast				Budget	
	Actual	Actual	Amended Budget	Adopted Budget		2020	2021	2022	2023	Variance	%
										2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	7,290	9,951	16,500	3,816	10,000	10,300	10,610	10,925	11,255	(6,500)	-39%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	12,750	-	-	-	-	-	-	-	-	-
Transfers In	2,046,060	1,968,000	2,000,217	993,570	2,015,041	1,820,986	1,826,082	1,834,522	1,400,975	14,824	1%
<b>Total Revenue</b>	<b>2,053,350</b>	<b>1,990,701</b>	<b>2,016,717</b>	<b>997,386</b>	<b>2,025,041</b>	<b>1,831,286</b>	<b>1,836,692</b>	<b>1,845,447</b>	<b>1,412,230</b>	<b>8,324</b>	<b>0%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	965,231	1,395,912	1,431,617	-	1,487,345	1,338,099	1,383,877	1,434,682	1,045,513	55,728	4%
Interest & Fees	1,035,073	609,185	569,100	284,467	527,696	482,887	442,205	399,840	355,462	(41,404)	-7%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	7,294	7,700	16,500	3,773	10,000	10,300	10,610	10,925	11,255	(6,500)	-39%
<b>Total Services &amp; Charges</b>	<b>2,007,598</b>	<b>2,012,797</b>	<b>2,017,217</b>	<b>288,239</b>	<b>2,025,041</b>	<b>1,831,286</b>	<b>1,836,692</b>	<b>1,845,447</b>	<b>1,412,230</b>	<b>7,824</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>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,007,598</b>	<b>2,012,797</b>	<b>2,017,217</b>	<b>288,239</b>	<b>2,025,041</b>	<b>1,831,286</b>	<b>1,836,692</b>	<b>1,845,447</b>	<b>1,412,230</b>	<b>7,824</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>45,752</b>	<b>(22,096)</b>	<b>(500)</b>	<b>709,147</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	4,398	50,069	28,105		27,605	27,605	27,605	27,605	27,605		<b>Cash Reserve</b>
Cash Adjustments	(81)	131									100% cash reserves per
<b>Ending Cash Balance</b>	<b>50,069</b>	<b>28,105</b>	<b>27,605</b>		<b>27,605</b>	<b>27,605</b>	<b>27,605</b>	<b>27,605</b>	<b>27,605</b>		<b>bond covenants</b>
Cash Reserves Target	50,069	28,105	27,605		27,605	27,605	27,605	27,605	27,605		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives interfund transfers from the Water Works Operations Fund (620).

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

Current debt includes:

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

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

## Fund 626 - Water Works Bond Reserve

Fund Type	Enterprise Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	% Change
						2020	2021	2022	2023		
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	14,781	13,144	26,000	11,383	22,000	22,661	23,340	24,040	24,757	(4,000)	-15%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	330,000	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>344,781</b>	<b>13,144</b>	<b>26,000</b>	<b>11,383</b>	<b>22,000</b>	<b>22,661</b>	<b>23,340</b>	<b>24,040</b>	<b>24,757</b>	<b>(4,000)</b>	<b>-15%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	550,448	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	6,531	16,000	26,000	-	22,000	22,661	23,340	24,040	24,757	(4,000)	-15%
<b>Total Services &amp; Charges</b>	<b>556,979</b>	<b>16,000</b>	<b>26,000</b>	<b>-</b>	<b>22,000</b>	<b>22,661</b>	<b>23,340</b>	<b>24,040</b>	<b>24,757</b>	<b>(4,000)</b>	<b>-15%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>556,979</b>	<b>16,000</b>	<b>26,000</b>	<b>-</b>	<b>22,000</b>	<b>22,661</b>	<b>23,340</b>	<b>24,040</b>	<b>24,757</b>	<b>(4,000)</b>	<b>-15%</b>
<b>Net Surplus / (Deficit)</b>	<b>(212,197)</b>	<b>(2,856)</b>	<b>-</b>	<b>11,383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	1,637,116	1,424,915	1,426,658		1,426,658	1,426,658	1,426,658	1,426,658	1,426,658		
Cash Adjustments	(4)	4,600	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,424,915</b>	<b>1,426,658</b>	<b>1,426,658</b>		<b>1,426,658</b>	<b>1,426,658</b>	<b>1,426,658</b>	<b>1,426,658</b>	<b>1,426,658</b>		
Cash Reserves Target	1,424,915	1,426,658	1,426,658		1,426,658	1,426,658	1,426,658	1,426,658	1,426,658		

**Cash Reserve**  
100% cash reserves per bond covenants and Crowe Horwath

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

### Fund 629 - Water Works Reserve Operations & Maintenance

Fund Type	Enterprise Funds					Control	City Funds				
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended Budget	06/30/18 Actual	Adopted Budget	2020	2021	2022	2023	Variance 2018-2019	% Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	21,912	23,804	48,000	21,233	41,000	42,230	43,495	44,797	46,138	(7,000)	-15%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	227,461	151,272	52,250	52,249	225,000	-	-	-	-	172,750	331%
<b>Total Revenue</b>	<b>249,373</b>	<b>175,076</b>	<b>100,250</b>	<b>73,482</b>	<b>266,000</b>	<b>42,230</b>	<b>43,495</b>	<b>44,797</b>	<b>46,138</b>	<b>165,750</b>	<b>165%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	19,461	23,465	48,000	17,197	41,000	42,230	43,495	44,797	46,138	(7,000)	-15%
<b>Total Services &amp; Charges</b>	<b>19,461</b>	<b>23,465</b>	<b>48,000</b>	<b>17,197</b>	<b>41,000</b>	<b>42,230</b>	<b>43,495</b>	<b>44,797</b>	<b>46,138</b>	<b>(7,000)</b>	<b>-15%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>19,461</b>	<b>23,465</b>	<b>48,000</b>	<b>17,197</b>	<b>41,000</b>	<b>42,230</b>	<b>43,495</b>	<b>44,797</b>	<b>46,138</b>	<b>(7,000)</b>	<b>-15%</b>
<b>Net Surplus / (Deficit)</b>	<b>229,912</b>	<b>151,611</b>	<b>52,250</b>	<b>56,286</b>	<b>225,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	2,228,964	2,457,950	2,617,920		2,670,170	2,895,170	2,895,170	2,895,170	2,895,170	<b>Cash Reserve</b>	
Cash Adjustments	(927)	8,360	-		-	-	-	-	-	16.67% of annual operating	
<b>Ending Cash Balance</b>	<b>2,457,950</b>	<b>2,617,920</b>	<b>2,670,170</b>		<b>2,895,170</b>	<b>2,895,170</b>	<b>2,895,170</b>	<b>2,895,170</b>	<b>2,895,170</b>	expenses in Fund 620, net of	
Cash Reserves Target	2,197,735	2,230,997	2,670,510		2,715,669	2,730,526	2,747,031	2,754,832	2,786,998	transfers	

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

Additional reserve is required in 2019 to cover encumbrances rolled over from 2018 to 2019.

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

## Fund 640 - Sewer Repair Insurance

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance 2018-2019	%	
	2016 Actual	2017 Actual	2018 Amended	06/30/18 Actual		2019 Adopted Budget	Forecast					
			Budget				2020	2021	2022			2023
<b>Revenue</b>												
Charges for Services	626,821	639,249	615,685	320,023	637,863	644,241	650,683	657,190	663,763	22,178	4%	
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	15,682	16,588	32,850	15,216	14,375	14,519	14,664	14,811	14,959	(18,475)	-56%	
Donations	-	-	-	-	-	-	-	-	-	-	-	
Other Income	-	-	-	-	-	-	-	-	-	-	-	
Transfers In	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>642,503</b>	<b>655,836</b>	<b>648,535</b>	<b>335,239</b>	<b>652,238</b>	<b>658,760</b>	<b>665,347</b>	<b>672,001</b>	<b>678,722</b>	<b>3,703</b>	<b>1%</b>	
<b>Expenditures by Type</b>												
<b>Personnel</b>												
Salaries & Wages	109,977	144,804	151,274	75,885	113,545	115,317	117,067	118,847	120,656	(57,729)	-25%	
Fringe Benefits	45,307	68,028	74,824	35,702	44,636	59,848	60,886	61,940	63,017	(30,188)	-40%	
<b>Total Personnel</b>	<b>155,284</b>	<b>212,832</b>	<b>226,098</b>	<b>111,586</b>	<b>158,181</b>	<b>175,165</b>	<b>177,953</b>	<b>180,787</b>	<b>183,673</b>	<b>(67,917)</b>	<b>-30%</b>	
<b>Supplies</b>												
Supplies	21,234	17,120	46,948	25,815	65,937	66,543	67,155	67,773	68,397	18,989	40%	
<b>Services &amp; Charges</b>												
Professional Services	-	-	-	-	-	-	-	-	-	-	-	
Education & Training	-	-	-	-	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	306,038	277,584	334,239	151,815	327,000	327,020	327,040	327,060	327,081	(7,239)	-2%	
Other Interfund Allocations	17,652	18,948	17,868	8,934	75,495	77,005	78,544	80,116	81,717	57,627	323%	
<b>Debt Service</b>												
Principal	27,908	14,112	-	-	-	-	-	-	-	-	-	
Interest & Fees	528	106	-	-	-	-	-	-	-	-	-	
Insurance	-	-	-	-	-	-	-	-	-	-	-	
Other Services & Charges	7,073	6,313	7,071	4,269	6,500	6,565	6,631	6,697	6,764	(571)	-8%	
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>359,199</b>	<b>317,063</b>	<b>359,178</b>	<b>165,018</b>	<b>408,995</b>	<b>410,590</b>	<b>412,215</b>	<b>413,873</b>	<b>415,562</b>	<b>49,817</b>	<b>14%</b>	
<b>Capital</b>												
Capital	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>535,716</b>	<b>547,016</b>	<b>632,224</b>	<b>302,419</b>	<b>633,113</b>	<b>652,298</b>	<b>657,323</b>	<b>662,433</b>	<b>667,632</b>	<b>889</b>	<b>0%</b>	
<b>Net Surplus / (Deficit)</b>	<b>106,787</b>	<b>108,821</b>	<b>16,311</b>	<b>32,820</b>	<b>19,125</b>	<b>6,462</b>	<b>8,024</b>	<b>9,568</b>	<b>11,090</b>			
Beginning Cash Balance	1,647,834	1,752,931	1,866,378		1,882,689	1,901,814	1,908,276	1,916,300	1,925,868	<b>Cash Reserve</b>		
Cash Adjustments	(1,690)	4,627	-		-	-	-	-	-	25% of Annual expenditures		
<b>Ending Cash Balance</b>	<b>1,752,931</b>	<b>1,866,378</b>	<b>1,882,689</b>		<b>1,901,814</b>	<b>1,908,276</b>	<b>1,916,300</b>	<b>1,925,868</b>	<b>1,936,958</b>			
Cash Reserves Target	133,929	136,754	158,056		158,278	163,075	164,331	165,608	166,908			

**Fund Purpose:**

The Sewer Insurance program is funded by a monthly charge on City residents' sewer bills. The City is responsible for the main sewer line; from the main line to the house is the homeowner's responsibility. This program helps residents who have an issue with their lateral that cannot be resolved by a simple clean-out by a plumber, i.e., collapsed line, complete root infiltration, etc. that requires excavation work - a "dig". The program is set up so that the homeowner pays a maximum \$500.00 deductible toward the cost of the repair and the City pays the rest.

**Explanation of Revenue Sources:**

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

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

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





## Fund 642 - Sewage Works Capital

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance 2018-2019	%
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast					
						2020	2021	2022	2023		
<b>Revenue</b>											
Charges for Services	-	-	733,000	54,817	250,000	250,000	250,000	250,000	250,000	(483,000)	-66%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	71,137	59,733	145,000	57,690	115,000	115,000	115,000	115,000	115,000	(30,000)	-21%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	400,000	-	-	-	-	-	-	-	-	-
Transfers In	2,487,000	3,942,000	9,855,000	3,000,000	5,000,000	2,000,000	1,000,000	-	-	(4,855,000)	-49%
<b>Total Revenue</b>	<b>2,558,137</b>	<b>4,401,733</b>	<b>10,733,000</b>	<b>3,112,506</b>	<b>5,365,000</b>	<b>2,365,000</b>	<b>1,365,000</b>	<b>365,000</b>	<b>365,000</b>	<b>(5,368,000)</b>	<b>-50%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<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>-</b>	<b>-</b>
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	178,256	854,537	2,151,557	284,510	1,505,000	1,453,000	1,175,000	500,000	400,000	(646,557)	-30%
Machinery & Equipment	3,899,219	3,415,833	7,162,996	443,016	2,515,000	1,015,000	25,000	-	-	(4,647,996)	-65%
Infrastructure	-	-	3,000,000	-	2,500,000	500,000	-	-	-	(500,000)	-17%
<b>Total Capital</b>	<b>4,077,475</b>	<b>4,270,370</b>	<b>12,314,553</b>	<b>727,526</b>	<b>6,520,000</b>	<b>2,968,000</b>	<b>1,200,000</b>	<b>500,000</b>	<b>400,000</b>	<b>(5,794,553)</b>	<b>-47%</b>
<b>Total Expenditures</b>	<b>4,077,475</b>	<b>4,270,370</b>	<b>12,314,553</b>	<b>727,526</b>	<b>6,520,000</b>	<b>2,968,000</b>	<b>1,200,000</b>	<b>500,000</b>	<b>400,000</b>	<b>(5,794,553)</b>	<b>-47%</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,519,338)</b>	<b>131,363</b>	<b>(1,581,553)</b>	<b>2,384,980</b>	<b>(1,155,000)</b>	<b>(603,000)</b>	<b>165,000</b>	<b>(135,000)</b>	<b>(35,000)</b>		
Beginning Cash Balance	8,723,058	7,204,341	7,359,724		9,128,171	7,973,171	7,370,171	7,535,171	7,400,171		
Cash Adjustments	621	24,020	3,350,000		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>7,204,341</b>	<b>7,359,724</b>	<b>9,128,171</b>		<b>7,973,171</b>	<b>7,370,171</b>	<b>7,535,171</b>	<b>7,400,171</b>	<b>7,365,171</b>		
Cash Reserves Target	-	-	-		-	-	-	-	-		
										<b>Cash Reserve</b>	
										No reserve requirement - Capital fund - spend down to zero	

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

Charges For Services is a System Development Fee. This is a one-time capital contribution charged to customers making a new connection to the sewer system. This fund receives interfund transfers from the Sewage Works Operations Fund (641) as needed to cover capital expenditures.

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

In 2018, sewer rehabilitation projects were funded in the operating budget in the Sewage Works Operations Fund (641).

2019 projects include:

- Wastewater and Organic Resources replacement expenditures in 2019 include a truck, front end loader, lawn mower and a van
- Wastewater project capital includes continuation of the WWTP electrical and backup generator work along with exterior building repairs on the administrative building
- Natural Gas Compressor is for energy management purposes
- Sewer replacement expenditures include a vactor, sweeper, crew truck, easement machine, backhoe, utility truck and a truck w/plow
- Sewer project capital includes sewer lining rehabilitation and LTCP expenditures

The 2018 Cash Adjustment is the projected amount capital expenditure budget left unspent minus the variance between interfund transfer in revenue budgeted vs actual amount received. (Because this fund has a sufficient cash balance to cover projected expenditures, the amount of interfund transfer revenue from the Sewage Works Operations Fund (641) is \$6,355,000 less than budgeted)

### Wastewater Treatment Plant



## Fund 643 - Sewage Works Reserve Operations & Maintenance

Fund Type	Enterprise Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	39,734	45,976	95,000	42,200	84,000	84,500	85,000	85,500	86,000	(11,000)	-12%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	957,725	516,755	238,226	238,226	-	-	-	-	-	(238,226)	-100%
<b>Total Revenue</b>	<b>997,459</b>	<b>562,731</b>	<b>333,226</b>	<b>280,426</b>	<b>84,000</b>	<b>84,500</b>	<b>85,000</b>	<b>85,500</b>	<b>86,000</b>	<b>(249,226)</b>	<b>-75%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	35,808	45,349	90,000	34,242	84,000	84,500	85,000	85,500	86,000	(6,000)	-7%
<b>Total Services &amp; Charges</b>	<b>35,808</b>	<b>45,349</b>	<b>90,000</b>	<b>34,242</b>	<b>84,000</b>	<b>84,500</b>	<b>85,000</b>	<b>85,500</b>	<b>86,000</b>	<b>(6,000)</b>	<b>-7%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>35,808</b>	<b>45,349</b>	<b>90,000</b>	<b>34,242</b>	<b>84,000</b>	<b>84,500</b>	<b>85,000</b>	<b>85,500</b>	<b>86,000</b>	<b>(6,000)</b>	<b>-7%</b>
<b>Net Surplus / (Deficit)</b>	<b>961,651</b>	<b>517,382</b>	<b>243,226</b>	<b>246,184</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	3,668,277	4,627,379	5,160,858		5,404,084	5,404,084	5,404,084	5,404,084	5,404,084		
Cash Adjustments	(2,549)	16,097	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>4,627,379</b>	<b>5,160,858</b>	<b>5,404,084</b>		<b>5,404,084</b>	<b>5,404,084</b>	<b>5,404,084</b>	<b>5,404,084</b>	<b>5,404,084</b>		
Cash Reserves Target	3,547,044	4,216,895	5,386,928		4,711,030	4,798,098	4,871,299	4,961,079	5,045,553		

**Cash Reserve**  
16.67% of annual operating expenses in Fund 641, net of transfers

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

Once this fund's cash balance meets the reserve requirement, any excess interest earned is transferred to the Sewage Works Operations Fund (641).

## Fund 649 - Sewage Sinking (Debt Service)

Fund Type	Enterprise Funds					Control	City Funds					
	2016	2017	2018		2019		Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted		2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget						2018-2019	Change
<b>Revenue</b>												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	37,483	46,510	81,500	18,073	36,000	36,000	36,000	36,000	36,000	36,000	(45,500)	-56%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	9,141,954	9,153,570	9,174,029	5,341,221	7,780,676	7,788,015	7,802,089	7,822,319	7,838,133	7,838,133	(1,393,353)	-15%
<b>Total Revenue</b>	<b>9,179,437</b>	<b>9,200,080</b>	<b>9,255,529</b>	<b>5,359,293</b>	<b>7,816,676</b>	<b>7,824,015</b>	<b>7,838,089</b>	<b>7,858,319</b>	<b>7,874,133</b>	<b>7,874,133</b>	<b>(1,438,853)</b>	<b>-16%</b>
<b>Expenditures by Type</b>												
<b>Personnel</b>												
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>												
Professional Services	-	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service												
Principal	6,863,032	6,997,472	7,147,038	-	5,931,732	6,076,557	6,236,519	6,406,619	6,581,863	6,581,863	(1,215,306)	-17%
Interest & Fees	2,305,483	2,161,709	2,009,341	1,003,151	1,848,944	1,711,458	1,565,570	1,415,700	1,256,270	1,256,270	(160,397)	-8%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>9,168,515</b>	<b>9,159,181</b>	<b>9,156,379</b>	<b>1,003,151</b>	<b>7,780,676</b>	<b>7,788,015</b>	<b>7,802,089</b>	<b>7,822,319</b>	<b>7,838,133</b>	<b>7,838,133</b>	<b>(1,375,703)</b>	<b>-15%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>9,168,515</b>	<b>9,159,181</b>	<b>9,156,379</b>	<b>1,003,151</b>	<b>7,780,676</b>	<b>7,788,015</b>	<b>7,802,089</b>	<b>7,822,319</b>	<b>7,838,133</b>	<b>7,838,133</b>	<b>(1,375,703)</b>	<b>-15%</b>
<b>Net Surplus / (Deficit)</b>	<b>10,921</b>	<b>40,899</b>	<b>99,150</b>	<b>4,356,142</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>		
Beginning Cash Balance	804,674	814,230	857,884		957,034	993,034	1,029,033	1,065,033	1,101,032	1,101,032		
Cash Adjustments	(1,365)	2,755	-		-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>814,230</b>	<b>857,884</b>	<b>957,034</b>		<b>993,034</b>	<b>1,029,033</b>	<b>1,065,033</b>	<b>1,101,032</b>	<b>1,137,032</b>	<b>1,137,032</b>		
Cash Reserves Target	814,230	857,884	957,034		993,034	1,029,033	1,065,033	1,101,032	1,137,032	1,137,032		

**Cash Reserve**  
100% cash reserves per bond covenants

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

This fund receives mandatory transfers from Sewage Works Operating Fund (641) each month to satisfy bond covenants and pay for debt service principal and interest on outstanding debt.

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

Current debt includes:

- 2009 Sewage Works Revenue Bonds, State Revolving Fund - final payment 12/1/28, (debt schedule #70)
- 2010 Sewage Works Revenue Bonds - final payment 12/1/30, (debt schedule #80)
- 2011 Sewage Works Revenue Bonds - final payment 12/1/31, (debt schedule #93)
- 2012 Sewage Works Revenue Bonds - final payment 12/1/32, (debt schedule #101)
- 2013A Sewage Works Revenue Bonds - final payment 12/1/24, (debt schedule #105)
- 2015 Sewage Works Refunding Bonds, Refund 2006 & 2007 - final payment 12/1/25, (debt schedule #145)

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



## Fund 653 - Sewage Works Debt Service Reserve

Fund Type	Enterprise Funds					Control	City Funds				
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	6,009	26,716	65,800	21,636	42,000	42,000	42,000	42,000	42,000	(23,800)	-36%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>6,009</b>	<b>26,716</b>	<b>65,800</b>	<b>21,636</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>(23,800)</b>	<b>-36%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<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>-</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>-</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>-</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>6,009</b>	<b>26,716</b>	<b>65,800</b>	<b>21,636</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>		
Beginning Cash Balance	4,105,624	4,111,633	4,138,349		4,204,149	4,246,149	4,288,149	4,330,149	4,372,149		
Cash Adjustments	-	-	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>4,111,633</b>	<b>4,138,349</b>	<b>4,204,149</b>		<b>4,246,149</b>	<b>4,288,149</b>	<b>4,330,149</b>	<b>4,372,149</b>	<b>4,414,149</b>		
Cash Reserves Target	4,111,633	4,138,349	4,204,149		4,246,149	4,288,149	4,330,149	4,372,149	4,414,149		

**Cash Reserve**  
100% cash reserves per bond covenants and Crowe Horwath

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

### Fund 655 - Project ReLeaf

Fund Type	Special Revenue Funds				2019 Adopted Budget	City Funds				Budget Variance 2018-2019	% Change
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual		Forecast					
					2020	2021	2022	2023			
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	
Other Taxes	-	-	-	-	-	-	-	-	-	-	
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	
Charges for Services	440,649	444,734	439,680	223,196	447,139	451,610	456,126	460,688	465,295	7,459 2%	
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	7,817	8,114	13,579	6,787	7,350	7,424	7,498	7,573	7,649	(6,229) -46%	
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	-	-	-	-	
Other Income	-	-	-	-	-	-	-	-	-	-	
Transfers In	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>448,466</b>	<b>452,847</b>	<b>453,259</b>	<b>229,983</b>	<b>454,489</b>	<b>459,034</b>	<b>463,624</b>	<b>468,261</b>	<b>472,944</b>	<b>1,230 0%</b>	
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	25,816	28,198	47,124	-	72,660	60,060	60,060	60,060	60,060	25,536 54%	
Fringe Benefits	1,975	2,157	3,605	-	5,559	4,595	4,595	4,595	4,595	1,954 54%	
<b>Total Personnel</b>	<b>27,791</b>	<b>30,355</b>	<b>50,729</b>	<b>-</b>	<b>78,219</b>	<b>64,655</b>	<b>64,655</b>	<b>64,655</b>	<b>64,655</b>	<b>27,490 54%</b>	
<b>Supplies</b>	<b>1,754</b>	<b>3,092</b>	<b>4,344</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,344) -100%</b>	
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	-	-	-	-	
Education & Training	-	-	-	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	10,034	10,591	9,606	-	-	-	-	-	-	(9,606) -100%	
Other Interfund Allocations	29,940	32,400	31,381	15,696	40,243	40,644	41,052	41,462	41,877	8,862 28%	
Debt Service											
Principal	69,615	70,659	48,405	24,107	-	-	-	-	-	(48,405) -100%	
Interest & Fees	2,603	1,560	577	384	-	-	-	-	-	(577) -100%	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	
Other Services & Charges	5,456	6,245	7,000	3,122	6,500	6,565	6,631	6,697	6,764	(500) -7%	
Transfers Out	350,000	350,000	550,000	275,000	550,000	440,000	440,000	440,000	440,000	- 0%	
<b>Total Services &amp; Charges</b>	<b>467,649</b>	<b>471,454</b>	<b>646,969</b>	<b>318,308</b>	<b>596,743</b>	<b>487,209</b>	<b>487,683</b>	<b>488,159</b>	<b>488,641</b>	<b>(50,226) -8%</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>	<b>497,194</b>	<b>504,901</b>	<b>702,042</b>	<b>318,308</b>	<b>674,962</b>	<b>551,864</b>	<b>552,338</b>	<b>552,814</b>	<b>553,296</b>	<b>(27,080) -4%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(48,728)</b>	<b>(52,054)</b>	<b>(248,783)</b>	<b>(88,325)</b>	<b>(220,473)</b>	<b>(92,830)</b>	<b>(88,714)</b>	<b>(84,553)</b>	<b>(80,352)</b>		
Beginning Cash Balance	920,836	871,573	822,096		573,313	352,840	260,010	171,296	86,743	<b>Cash Reserve</b>	
Cash Adjustments	(535)	2,577	-		-	-	-	-	-	25% of Annual expenditures	
<b>Ending Cash Balance</b>	<b>871,573</b>	<b>822,096</b>	<b>573,313</b>		<b>352,840</b>	<b>260,010</b>	<b>171,296</b>	<b>86,743</b>	<b>6,391</b>		
Cash Reserves Target	124,298	126,225	175,511		168,741	137,966	138,085	138,204	138,324		

**Fund Purpose:**

This fund accounts for the fall and spring leaf collection program.

**Explanation of Revenue Sources:**

The leaf pickup program is financed by a \$0.99 per month charge on residents' utility bills. There are currently 37,638 customers who pay for this service. This fund also receives revenue from interest earned on the fund's cash balance.

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

In 2019, in an effort to attract candidates who will stay for the entire program, the hourly wage has been increased from \$10.20 per hour to \$13.00 per hour with the possibility of a \$3.00 an hour attendance bonus for those employees who work until the last day of the program. The wage increase and possible bonuses add \$27,490 to the program expense.

Currently, the leaf pickup program does not fund itself and the City has been spending down this fund's cash balance. In 2019, the City will look for ways to better fund this program.



### Fund 661 - 2012 Sewer Bond Capital

Fund Type	Enterprise Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	96,136	19,175	10,000	3,208	-	-	-	-	-	(10,000)	-100%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>96,136</b>	<b>19,175</b>	<b>10,000</b>	<b>3,208</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,000)</b>	<b>-100%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	17,500	-	-	-	-	-	-	(17,500)	-100%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>17,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17,500)</b>	<b>-100%</b>
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	9,470,447	1,056,681	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	1,649,375	1,206,728	632,186	628,214	-	-	-	-	-	(632,186)	-100%
<b>Total Capital</b>	<b>11,119,822</b>	<b>2,263,409</b>	<b>632,186</b>	<b>628,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(632,186)</b>	<b>-100%</b>
<b>Total Expenditures</b>	<b>11,119,822</b>	<b>2,263,409</b>	<b>649,686</b>	<b>628,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(649,686)</b>	<b>-100%</b>
<b>Net Surplus / (Deficit)</b>	<b>(11,023,686)</b>	<b>(2,244,234)</b>	<b>(639,686)</b>	<b>(625,007)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	13,888,878	2,881,288	643,113	-	-	-	-	-	-		
Cash Adjustments	16,096	6,059	(3,427)	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>2,881,288</b>	<b>643,113</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		
										<b>Cash Reserve</b>	
										Bond fund - spend down to	
										zero - no reserves required	

**Fund Purpose:**

This fund accounted for the expenditures of the 2012 Sewer Bond proceeds.

**Explanation of Revenue Sources:**

Bond proceeds of \$25 million were received in 2012. After that, this fund received revenue from interest earned on the fund's cash balance.

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

The bond proceeds were fully spent as of April 2018.

The 2018 cash adjustment is the remaining interest earnings that need to be transferred to the Sewage Sinking (Debt Service) Fund (649).

### Fund 667 - Storm Sewer Fund

Fund Type	Enterprise Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	% Change
						2020	2021	2022	2023		
<b>Revenue</b>											
Charges for Services	-	-	-	-	1,253,298	1,253,298	1,253,298	1,253,298	1,253,298	1,253,298	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	1,253,298	1,253,298	1,253,298	1,253,298	1,253,298	1,253,298	-
<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	-	-	-	-	200,000	200,000	200,000	200,000	200,000	200,000	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	200,000	200,000	200,000	200,000	200,000	200,000	-
<b>Capital</b>											
Infrastructure	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-
<b>Total Capital</b>	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-
<b>Total Expenditures</b>	-	-	-	-	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	-
<b>Net Surplus / (Deficit)</b>	-	-	-	-	53,298	53,298	53,298	53,298	53,298	53,298	-
Beginning Cash Balance	-	-	-	-	-	53,298	106,596	159,894	213,192	-	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance</b>	-	-	-	-	53,298	106,596	159,894	213,192	266,490	-	-
Cash Reserves Target	-	-	-	-	300,000	300,000	300,000	300,000	300,000	-	-
										Cash Reserve	25% of Annual expenditures

**Fund Purpose:**

The Common Council will be asked to establish the fund and fee structure in 2019. The 2019 budget is a contingency in the case that the Council does adopt it.

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

**Explanation of Revenue Sources:**

The proposed fee would be charged to a property based in the potential runoff resulting from a property in a storm event. The proposed fee structure is based on a flat rate of \$2/residential customer/month and a tiered rate for non-residential customer/month depending on the amount of impervious surface.

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

Actual stormwater needs top around \$3,000,000 in areas such as Riverbank Stabilization, downspout disconnection plan, drainage projects, South Bend Dam, Flood Mitigation, Western Avenue Phase III Storm Sewer, and the Michigan Street Separation. However the proposed area for the 2019 budget are as follow: Professional services used for design and planning \$200K, Drainage Improvements of \$350K, South Bend Dam \$150K, Flood Mitigation \$100K, and Storm Sewer Separations \$400K.

**What is a storm sewer system?**

- 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.

**What is a storm sewer utility fee?**

- A storm sewer utility fee is a fee that produces revenue dedicated to improving drainage, controlling flooding, improving water quality and implementing regulations. The fee is charged to a property based on the potential runoff resulting from a property in a storm event.

**Why is the fee necessary?**

- Aging infrastructure
- Unresolved issues
- Equity
- Funding
- Mandatory

**The state of the Infrastructure:**

Aging infrastructure is all around us. These buried assets are often forgotten about.

**Key Issues:**

- Flooding – real, growing and unresolved: alleviate pressure on Sanitary/Combined and add sewers where non-existent
- Infrastructure – aging, failing
- Quality of life – service values and property values
- Sustainability: green approaches to storm and MS-4 Compliance

**How to Fund a Storm Utility**

**How was the management and operation of storm sewer funded before the fee?**

- Little funding has been available. The funding that has been provided was through Wastewater and Road funding.

**How is the fee calculated?**

- The fee structure is based on a flat rate of \$2/residential customer/month and a tiered rate for non-residential customer/month of \$4, \$8, or \$20 depending on the amount of impervious surface.

**Are any properties exempt?**

- All properties are subject to the storm sewer utility fee, except unimproved lots and the public right-of-way.

**Storm Sewer Capital Needs**

**Professional Services**

- Riverbank Stabilization - \$200,000
- Downspout Disconnection Plan - \$100,000

**Capital Improvement Projects**

- Drainage Projects - \$800,000
- Riverbank Stabilization - \$150,000
- South Bend Dam - \$500,000
- Flood Mitigation - \$500,000
- Western Avenue Phase III Storm Sewer - \$400,000
- Michigan Street Separation - \$250,000

**Operations & Maintenance**

- TBD in the future

**Total Expenses: \$2.9M**

### Fund 670 - Century Center

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance 2018-2019	%
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual		2019 Adopted Budget	Forecast				
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Other Taxes	1,313,450	1,275,000	1,275,000	318,750	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	-	0%
Charges for Services	2,925,028	2,958,959	3,275,485	1,511,445	3,200,730	3,264,745	3,330,039	3,396,640	3,464,573	(74,755)	-2%
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Other Income	10,038	1,000	6,629	4,688	12,600	12,852	13,109	13,371	13,639	5,971	90%
Interfund Allocation Reimb	-	-	-	-	66,045	67,366	68,713	70,087	71,489	66,045	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>4,248,517</b>	<b>4,234,959</b>	<b>4,557,114</b>	<b>1,834,883</b>	<b>4,554,375</b>	<b>4,619,963</b>	<b>4,686,862</b>	<b>4,755,099</b>	<b>4,824,701</b>	<b>(2,739)</b>	<b>0%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	1,868,414	1,889,096	1,408,700	897,693	1,475,246	552,553	563,604	574,876	586,374	66,546	5%
Fringe Benefits	364,504	379,916	510,972	206,868	534,662	241,156	245,944	250,828	255,811	23,690	5%
<b>Total Personnel</b>	<b>2,232,918</b>	<b>2,269,012</b>	<b>1,919,672</b>	<b>1,104,561</b>	<b>2,009,908</b>	<b>793,709</b>	<b>809,548</b>	<b>825,704</b>	<b>842,185</b>	<b>90,236</b>	<b>5%</b>
<b>Supplies</b>	<b>663,721</b>	<b>604,641</b>	<b>1,185,301</b>	<b>426,102</b>	<b>1,169,184</b>	<b>78,132</b>	<b>79,694</b>	<b>81,289</b>	<b>82,912</b>	<b>(16,117)</b>	<b>-1%</b>
<b>Services &amp; Charges</b>											
Professional Services	531,837	530,718	100,000	126,016	86,248	11,628	11,861	12,098	12,340	(13,752)	-14%
Printing & Advertising	45,958	40,932	100	11,268	-	-	-	-	-	(100)	-100%
Utilities	284,632	313,607	347,163	152,742	318,444	305,392	311,499	317,731	324,085	(28,719)	-8%
Education & Training	3,120	1,851	700	625	-	-	-	-	-	(700)	-100%
Travel	28,116	22,497	-	17,787	2,000	2,040	2,081	2,122	2,165	2,000	-
Repairs & Maintenance	136,578	50,482	91,845	37,941	93,000	94,860	96,757	98,692	100,666	1,155	1%
Other Interfund Allocations	26,783	95,946	-	-	162,380	154,395	157,654	157,115	158,393	162,380	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Insurance	89,337	37,560	89,720	44,791	54,611	-	-	-	-	(35,109)	-39%
Other Services & Charges	100,730	107,160	540,605	114,750	514,286	2,040	2,081	2,122	2,165	(26,319)	-5%
Transfers Out	79,676	82,167	89,174	-	90,752	93,939	97,217	100,688	104,254	1,578	2%
<b>Total Services &amp; Charges</b>	<b>1,326,767</b>	<b>1,282,920</b>	<b>1,259,307</b>	<b>505,922</b>	<b>1,321,721</b>	<b>664,294</b>	<b>679,150</b>	<b>690,568</b>	<b>704,068</b>	<b>62,414</b>	<b>5%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>192,834</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(192,834)</b>	<b>-100%</b>
<b>Total Expenditures</b>	<b>4,223,406</b>	<b>4,156,573</b>	<b>4,557,114</b>	<b>2,036,584</b>	<b>4,500,813</b>	<b>1,536,135</b>	<b>1,568,392</b>	<b>1,597,561</b>	<b>1,629,165</b>	<b>(56,301)</b>	<b>-1%</b>
<b>Net Surplus / (Deficit)</b>	<b>25,111</b>	<b>78,386</b>	<b>-</b>	<b>(201,701)</b>	<b>53,562</b>	<b>3,083,828</b>	<b>3,118,470</b>	<b>3,157,538</b>	<b>3,195,536</b>		
Beginning Cash Balance	1,096,892	1,380,151	1,354,272		1,354,272	1,407,834	4,491,662	7,610,131	10,767,669		<b>Cash Reserve</b> 25% of Annual expenditures
Cash Adjustments	258,148	(104,265)	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,380,151</b>	<b>1,354,272</b>	<b>1,354,272</b>		<b>1,407,834</b>	<b>4,491,662</b>	<b>7,610,131</b>	<b>10,767,669</b>	<b>13,963,205</b>		
Cash Reserves Target	1,055,852	1,039,143	1,139,279		1,125,203	384,034	392,098	399,390	407,291		

**Fund Purpose:**

This fund accounts for the operating costs of Century Center, the City's convention center.



**Explanation of Revenue Sources:**

This fund receives Hotel/Motel tax and collects revenue for charges for services such as facility rent, catering, parking etc.

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

In 2018, a new food & beverage management contract was signed with SMG (a company that specializes in venue management) - as a result, a portion of the staff were transferred to the City. Charges for Services is expected to increase over the years as new business is generated by the two new hotels that opened in downtown South Bend in 2018.

**Beer Fest**



**Bridal Expo**



### Fund 671 - Century Center Capital

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance 2018-2019	% Change
	2016	2017	2018	2019		Forecast					
	Actual	Actual	Amended Budget			Adopted Budget	2020	2021	2022		
<b>Revenue</b>											
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	932	866	1,700	427	900	900	900	900	900	(800)	-47%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>932</b>	<b>866</b>	<b>1,700</b>	<b>427</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>(800)</b>	<b>-47%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>9,181</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	1,500	4,800	4,800	-	-	-	-	-	(4,800)	-100%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>1,500</b>	<b>4,800</b>	<b>4,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,800)</b>	<b>-100%</b>
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	6,771	-	5,200	1,725	-	-	-	-	-	(5,200)	-100%
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	121,066	-	10,000	3,491	20,000	20,000	20,000	20,000	20,000	10,000	100%
<b>Total Capital</b>	<b>127,837</b>	<b>-</b>	<b>15,200</b>	<b>5,216</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>4,800</b>	<b>32%</b>
<b>Total Expenditures</b>	<b>137,018</b>	<b>1,500</b>	<b>20,000</b>	<b>10,016</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(136,086)</b>	<b>(634)</b>	<b>(18,300)</b>	<b>(9,589)</b>	<b>(19,100)</b>	<b>(19,100)</b>	<b>(19,100)</b>	<b>(19,100)</b>	<b>(19,100)</b>		
Beginning Cash Balance	1,002,072	865,986	865,353		847,053	827,953	808,853	789,753	770,653		
Cash Adjustments	-	-	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>865,986</b>	<b>865,353</b>	<b>847,053</b>		<b>827,953</b>	<b>808,853</b>	<b>789,753</b>	<b>770,653</b>	<b>751,553</b>		
Cash Reserves Target	800,000	800,000	800,000		800,000	800,000	800,000	800,000	800,000		

Cash Reserve  
\$800,000 Minimum per  
Board of Managers

**Fund Purpose:**

This fund was established in 2012 to account for capital expenditures at Century Center. The funds are accounted for in a separate capital bank account. The fund received a capital contribution of \$575,000 during 2013 that has been used to pay for capital improvements at the Century Center.

**Explanation of Revenue Sources:**

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

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

The Century Center's capital needs are being met by an allocation from the Saint Joseph County Hotel/Motel Tax Board. These capital expenditures for the Century Center are paid directly from the County budget and do not pass through the City's accounting system; therefore, these expenditures do not appear in the City's budget. For 2019, the Century Center is requesting \$1.26 million for capital expenditures to be paid by the Hotel/Motel Tax Board. This request is subject to St Joseph County appropriation.

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

**Bendix Theatre & Recital Hall**



**Reception in Great Hall**



## Fund 672 - Century Center Energy Conservation Debt Svc

Fund Type	Enterprise Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	221,437	221,437	221,437	221,437	221,437	221,437	221,437	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	163,588	110,958	110,119	55,093	103,275	95,760	88,097	80,282	72,308	(6,844)	-6%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	79,676	82,167	89,175	-	90,752	93,939	97,217	100,688	104,254	1,577	2%
<b>Total Revenue</b>	<b>243,264</b>	<b>193,125</b>	<b>420,731</b>	<b>276,530</b>	<b>415,464</b>	<b>411,136</b>	<b>406,751</b>	<b>402,407</b>	<b>397,999</b>	<b>(5,267)</b>	<b>-1%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	111	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	22,585	46,606	162,702	24,021	280,090	285,614	291,274	297,175	303,221	117,388	72%
Interest & Fees	213,547	144,691	144,035	71,727	136,334	125,482	115,437	105,192	94,738	(7,701)	-5%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>236,243</b>	<b>191,297</b>	<b>306,737</b>	<b>95,748</b>	<b>416,424</b>	<b>411,096</b>	<b>406,711</b>	<b>402,367</b>	<b>397,959</b>	<b>109,687</b>	<b>36%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>236,243</b>	<b>191,297</b>	<b>306,737</b>	<b>95,748</b>	<b>416,424</b>	<b>411,096</b>	<b>406,711</b>	<b>402,367</b>	<b>397,959</b>	<b>109,687</b>	<b>36%</b>
<b>Net Surplus / (Deficit)</b>	<b>7,021</b>	<b>1,829</b>	<b>113,994</b>	<b>180,782</b>	<b>(960)</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>		
Beginning Cash Balance	50,032	57,152	58,882	-	172,876	171,916	171,956	171,996	172,036		
Cash Adjustments	99	(99)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>57,152</b>	<b>58,882</b>	<b>172,876</b>	<b>-</b>	<b>171,916</b>	<b>171,956</b>	<b>171,996</b>	<b>172,036</b>	<b>172,076</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		
										<b>Cash Reserve</b>	
										No reserve requirement	

**Fund Purpose:**

This fund was established in 2015 to account for debt service payments of the 2015 Century Center Energy Conservation bonds. The bond proceeds were used to make improvements at the Century Center including a new solar panel roof and other energy efficiency projects. The bonds will be paid off over a 15 year period and the final payment is due on May 1, 2031.

**Explanation of Revenue Sources:**

This fund receives revenue in the following ways: a pledge of hotel/motel tax revenue from Saint Joseph County in the amount of \$221,437 per year starting in 2018; an operating transfer from Century Center; and a federally-subsidized interest rebate of approximately 80% of interest paid.

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

Hotel/motel tax revenue of \$221,437 has been pledged by the Saint Joseph County Hotel/Motel Tax Board starting in 2018. The principal on the bonds increased accordingly during 2018.

**Century Center Solar Panel Roof**



## Fund 677 - Football Hall of Fame Capital

Fund Type	Capital Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	4,607	4,383	7,500	3,542	-	-	-	-	-	(7,500)	-100%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	48,709	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>53,316</b>	<b>4,383</b>	<b>7,500</b>	<b>3,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,500)</b>	<b>-100%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	3,660	-	-	-	-	-	-	(3,660)	-100%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	36,118	35,804	40,900	23,793	-	-	-	-	-	(40,900)	-100%
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	18,838	16,404	84,667	376	-	-	-	-	-	(84,667)	-100%
Other Interfund Allocations	5,796	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>60,752</b>	<b>52,208</b>	<b>129,227</b>	<b>24,168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(129,227)</b>	<b>-100%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>60,752</b>	<b>52,208</b>	<b>129,227</b>	<b>24,168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(129,227)</b>	<b>-100%</b>
<b>Net Surplus / (Deficit)</b>	<b>(7,437)</b>	<b>(47,825)</b>	<b>(121,727)</b>	<b>(20,626)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	502,111	494,570	448,306		326,579	-	-	-	-		
Cash Adjustments	(105)	1,561	-		(326,579)	-	-	-	-		
<b>Ending Cash Balance</b>	<b>494,570</b>	<b>448,306</b>	<b>326,579</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Cash Reserves Target	-	-	-		-	-	-	-	-		

**Cash Reserve**  
No reserve requirement -  
Capital fund - spend down  
to zero

**Fund Purpose:**

This fund was established to provide capital repairs and improvements at the former College Football Hall of Fame building.

**Explanation of Revenue Sources:**

The fund received distributions from the PSDA Tax Fund (377) through 2010. Currently, this fund only receives revenue from interest earned on the fund's cash balance.

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

The College Football Hall of Fame ceased operations in South Bend at the end of 2012 and the building has been vacant since.

After years of trying to lease it or sell it, the City was finally able to strike a deal. The South Bend Redevelopment Commission amended an agreement in July 2018, selling the building for \$525,000 to a subsidiary of JSK Development, the group that owns the new downtown Courtyard by Marriott hotel located right next to the building.

2018 expenditures were for the utilities and maintenance of the building until the time it was sold.

In 2019, the remaining fund balance will be transferred to the EDIT Fund (408) to reimburse EDIT for the interfund transfers it made to help pay for the debt service payments for the Hall of Fame bonds.



### Fund 701 - Fire Pension

Fund Type	Trust Funds				Control	City Funds					
	2016	2017	2018	2019		Forecast				Budget	
	Actual	Actual	Amended Budget	Adopted Budget		2020	2021	2022	2023	Variance	%
										2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	4,866,271	4,920,712	5,212,638	2,239,434	5,212,638	4,900,000	5,100,000	5,000,000	5,000,000	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	2,858	3,161	6,500	2,060	4,500	4,500	4,500	4,500	4,500	(2,000)	-31%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	6,279	1,889	7,346	5,414	-	-	-	-	-	(7,346)	-100%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>4,875,408</b>	<b>4,925,762</b>	<b>5,226,484</b>	<b>2,246,908</b>	<b>5,217,138</b>	<b>4,904,500</b>	<b>5,104,500</b>	<b>5,004,500</b>	<b>5,004,500</b>	<b>(9,346)</b>	<b>0%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	5,175,989	4,625,409	5,105,307	2,404,160	5,105,307	4,941,392	5,108,392	5,023,392	5,011,392	-	0%
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>5,175,989</b>	<b>4,625,409</b>	<b>5,105,307</b>	<b>2,404,160</b>	<b>5,105,307</b>	<b>4,941,392</b>	<b>5,108,392</b>	<b>5,023,392</b>	<b>5,011,392</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>27</b>	<b>10</b>	<b>200</b>	<b>67</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>100</b>	<b>50%</b>
<b>Services &amp; Charges</b>											
Professional Services	3,000	3,000	5,000	3,202	5,000	5,000	5,000	5,000	5,000	-	0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	350	-	350	350	350	350	350	-	0%
Repairs & Maintenance	-	-	100	-	-	-	-	-	-	(100)	-100%
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,125	887	1,500	522	1,500	1,500	1,500	1,500	1,500	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,125</b>	<b>3,887</b>	<b>6,950</b>	<b>3,724</b>	<b>6,850</b>	<b>6,850</b>	<b>6,850</b>	<b>6,850</b>	<b>6,850</b>	<b>(100)</b>	<b>-1%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>5,180,140</b>	<b>4,629,305</b>	<b>5,112,457</b>	<b>2,407,951</b>	<b>5,112,457</b>	<b>4,948,542</b>	<b>5,115,542</b>	<b>5,030,542</b>	<b>5,018,542</b>	<b>-</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(304,732)</b>	<b>296,457</b>	<b>114,027</b>	<b>(161,043)</b>	<b>104,681</b>	<b>(44,042)</b>	<b>(11,042)</b>	<b>(26,042)</b>	<b>(14,042)</b>		
Beginning Cash Balance	471,586	167,278	464,746		578,773	683,454	639,412	628,370	602,328	<b>Cash Reserve</b>	
Cash Adjustments	424	1,011	-		-	-	-	-	-	10% of Annual expenditures	
<b>Ending Cash Balance</b>	<b>167,278</b>	<b>464,746</b>	<b>578,773</b>		<b>683,454</b>	<b>639,412</b>	<b>628,370</b>	<b>602,328</b>	<b>588,286</b>		
Cash Reserves Target	518,014	462,931	511,246		511,246	494,854	511,554	503,054	501,854		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

For the year 2019, there are no scheduled DROP (deferred retirement option plan) payments.



### Fund 702 - Police Pension

Fund Type	Trust Funds				Control	City Funds				Budget Variance 2018-2019	% Change
	2016	2017	2018	2019		Forecast					
	Actual	Actual	Amended Budget			Proposed Budget	2020	2021	2022		
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	5,991,750	6,204,179	6,223,858	3,113,529	6,347,700	6,347,700	6,347,700	6,347,700	6,347,700	123,842	2%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	6,695	6,279	12,500	3,974	4,500	4,500	4,500	4,500	4,500	(8,000)	-64%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	14,482	14,811	10,328	882	8,000	8,000	8,000	8,000	8,000	(2,328)	-23%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>6,012,927</b>	<b>6,225,269</b>	<b>6,246,686</b>	<b>3,118,384</b>	<b>6,360,200</b>	<b>6,360,200</b>	<b>6,360,200</b>	<b>6,360,200</b>	<b>6,360,200</b>	<b>113,514</b>	<b>2%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	6,142,120	6,128,167	6,571,535	3,146,030	6,343,985	6,343,985	6,343,985	6,343,985	6,343,985	(227,550)	-3%
Fringe Benefits	231,533	683	3,717	261	3,717	3,717	3,717	3,717	3,717	-	0%
<b>Total Personnel</b>	<b>6,373,654</b>	<b>6,128,850</b>	<b>6,575,252</b>	<b>3,146,291</b>	<b>6,347,702</b>	<b>6,347,702</b>	<b>6,347,702</b>	<b>6,347,702</b>	<b>6,347,702</b>	<b>(227,550)</b>	<b>-3%</b>
<b>Supplies</b>	<b>67</b>	<b>-</b>	<b>800</b>	<b>-</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>											
Professional Services	3,000	3,000	5,500	3,200	5,500	5,500	5,500	5,500	5,500	-	0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	500	-	500	500	500	500	500	-	0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,073	973	1,400	451	1,400	1,400	1,400	1,400	1,400	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,073</b>	<b>3,973</b>	<b>7,400</b>	<b>3,651</b>	<b>7,400</b>	<b>7,400</b>	<b>7,400</b>	<b>7,400</b>	<b>7,400</b>	<b>-</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>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>6,377,793</b>	<b>6,132,823</b>	<b>6,583,452</b>	<b>3,149,943</b>	<b>6,355,902</b>	<b>6,355,902</b>	<b>6,355,902</b>	<b>6,355,902</b>	<b>6,355,902</b>	<b>(227,550)</b>	<b>-3%</b>
<b>Net Surplus / (Deficit)</b>	<b>(364,866)</b>	<b>92,446</b>	<b>(336,766)</b>	<b>(31,558)</b>	<b>4,298</b>	<b>4,298</b>	<b>4,298</b>	<b>4,298</b>	<b>4,298</b>		
Beginning Cash Balance	1,155,658	791,162	886,366		549,600	553,898	558,196	562,494	566,792	<b>Cash Reserve</b>	
Cash Adjustments	369	2,758	-		-	-	-	-	-	10% of Annual expenditures	
<b>Ending Cash Balance</b>	<b>791,162</b>	<b>886,366</b>	<b>549,600</b>		<b>553,898</b>	<b>558,196</b>	<b>562,494</b>	<b>566,792</b>	<b>571,090</b>		
Cash Reserves Target	637,779	613,282	658,345		635,590	635,590	635,590	635,590	635,590		

**Fund Purpose:**

This fund accounts for the operation of a pension plan for former Police Department employees and receives reimbursement from the State of Indiana. Retiree health insurance was paid from this fund through 2016; that cost was not reimbursed by the state and was transferred to the regular Police Department budget.

**Explanation of Revenue Sources:**

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

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

Retiree health insurance was paid from this fund through 2016; that cost was not reimbursed by the state and was transferred to the regular Police Department budget.



## Fund 705 - Police K-9 Unit

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2018-2019	% Change	
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual		2019 Proposed Budget	Forecast					
							2020	2021	2022			2023
<b>Revenue</b>												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	33	26	50	23	20	20	20	20	20	(30)	-60%	
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	
Donations	-	-	2,000	-	2,000	2,000	2,000	2,000	2,000	-	0%	
Other Income	-	-	-	-	-	-	-	-	-	-	-	
Transfers In	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>33</b>	<b>26</b>	<b>2,050</b>	<b>23</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>(30)</b>	<b>-1%</b>	
<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	-	-	-	-	-	-	-	-	-	-	-	
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	-	-	-	-	-	
Education & Training	-	-	-	-	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	-	-	-	
Principal	-	-	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	
Other Services & Charges	1,044	-	2,020	-	2,020	2,020	2,020	2,020	2,020	-	0%	
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Services &amp; Charges</b>	<b>1,044</b>	<b>-</b>	<b>2,020</b>	<b>-</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>-</b>	<b>0%</b>	
<b>Capital</b>												
-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>1,044</b>	<b>-</b>	<b>2,020</b>	<b>-</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>-</b>	<b>0%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(1,011)</b>	<b>26</b>	<b>30</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
Beginning Cash Balance	3,863	2,853	2,889	-	2,919	2,919	2,919	2,919	2,919	<b>Cash Reserve</b>		
Cash Adjustments	1	9	-	-	-	-	-	-	-	25% of Annual expenditures		
<b>Ending Cash Balance</b>	<b>2,853</b>	<b>2,889</b>	<b>2,919</b>	-	<b>2,919</b>	<b>2,919</b>	<b>2,919</b>	<b>2,919</b>	<b>2,919</b>			
Cash Reserves Target	261	-	505	-	505	505	505	505	505			

**Fund Purpose:**

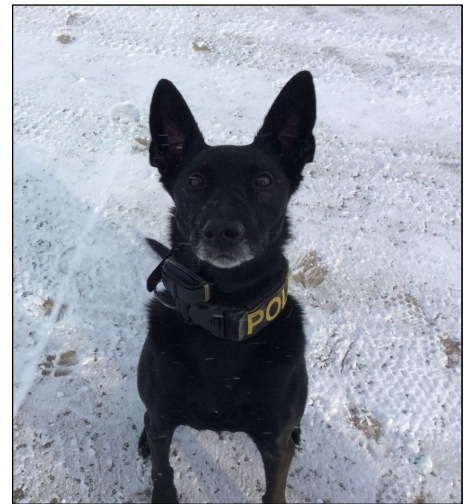
This fund was established to account for donations for the Police K-9 unit and track expenditures of those funds.

**Explanation of Revenue Sources:**

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

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

The donations are to be spent on supplies or services directly related to the Police K-9 unit. In recent years, this fund has not been used so the cash balance is growing.



## Fund 711 - Self-Funded Employee Benefits

Fund Type	Internal Service Funds				Control	City Funds						
	2016	2017	2018	06/30/18	2019	Forecast				Budget	%	
	Actual	Actual	Amended Budget			Adopted Budget	2020	2021	2022			2023
<b>Revenue</b>												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	49,659	80,179	210,000	88,667	100,000	100,000	100,000	100,000	100,000	(110,000)	-52%	
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	18,142,548	17,857,771	18,889,300	9,121,428	12,536,190	16,571,670	16,619,443	16,668,172	16,717,876	(6,353,110)	-34%	
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>18,192,207</b>	<b>17,937,949</b>	<b>19,099,300</b>	<b>9,210,094</b>	<b>12,636,190</b>	<b>16,671,670</b>	<b>16,719,443</b>	<b>16,768,172</b>	<b>16,817,876</b>	<b>(6,463,110)</b>	<b>-34%</b>	
<b>Expenditures by Dept</b>												
Employee Benefits	14,598,678	13,663,858	16,965,518	6,914,231	15,442,400	15,745,792	16,055,251	16,370,901	16,692,863	(1,523,118)	-9%	
Employee Wellness Clinic	1,231,781	1,084,223	1,180,000	540,023	1,180,000	1,200,720	1,221,854	1,243,411	1,265,399	-	0%	
<b>Total Expenditures</b>	<b>15,830,459</b>	<b>14,748,082</b>	<b>18,145,518</b>	<b>7,454,253</b>	<b>16,622,400</b>	<b>16,946,512</b>	<b>17,277,105</b>	<b>17,614,312</b>	<b>17,958,262</b>	<b>(1,523,118)</b>	<b>-8%</b>	
<b>Expenditures by Type</b>												
<b>Personnel</b>												
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>61,086</b>	<b>116,001</b>	<b>133,000</b>	<b>32,031</b>	<b>146,100</b>	<b>146,100</b>	<b>146,100</b>	<b>146,100</b>	<b>146,100</b>	<b>13,100</b>	<b>10%</b>	
<b>Services &amp; Charges</b>												
Professional Services	1,363,248	1,152,896	1,389,000	660,122	1,276,000	1,296,720	1,317,854	1,339,411	1,361,399	(113,000)	-8%	
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-
Education & Training	349	-	-	-	-	-	-	-	-	-	-	-
Travel	422	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service												
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	14,399,306	13,474,879	16,201,194	6,761,425	15,169,600	15,472,992	15,782,451	16,098,101	16,420,063	(1,031,594)	-6%	
Other Services & Charges	6,048	4,306	8,610	675	30,700	30,700	30,700	30,700	30,700	22,090	257%	
Transfers Out	-	-	413,714	-	-	-	-	-	-	(413,714)	-100%	
<b>Total Services &amp; Charges</b>	<b>15,769,373</b>	<b>14,632,081</b>	<b>18,012,518</b>	<b>7,422,222</b>	<b>16,476,300</b>	<b>16,800,412</b>	<b>17,131,005</b>	<b>17,468,212</b>	<b>17,812,162</b>	<b>(1,536,218)</b>	<b>-9%</b>	
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>15,830,459</b>	<b>14,748,082</b>	<b>18,145,518</b>	<b>7,454,253</b>	<b>16,622,400</b>	<b>16,946,512</b>	<b>17,277,105</b>	<b>17,614,312</b>	<b>17,958,262</b>	<b>(1,523,118)</b>	<b>-8%</b>	
<b>Net Surplus / (Deficit)</b>	<b>2,361,748</b>	<b>3,189,867</b>	<b>953,782</b>	<b>1,755,841</b>	<b>(3,986,210)</b>	<b>(274,842)</b>	<b>(557,662)</b>	<b>(846,140)</b>	<b>(1,140,386)</b>			
Beginning Cash Balance	4,362,460	6,719,046	9,935,961		10,889,743	6,903,533	6,628,691	6,071,029	5,224,889	<b>Cash Reserve</b>		
Cash Adjustments	(5,162)	27,047	-		-	-	-	-	-	25% of Annual expenditures		
<b>Ending Cash Balance</b>	<b>6,719,046</b>	<b>9,935,961</b>	<b>10,889,743</b>		<b>6,903,533</b>	<b>6,628,691</b>	<b>6,071,029</b>	<b>5,224,889</b>	<b>4,084,503</b>			
Cash Reserves Target	3,957,615	3,687,020	4,536,380		4,155,600	4,236,628	4,319,276	4,403,578	4,489,566			

**Fund Purpose:**

This fund accounts for insurance and claims relating to employees, including medical, dental, life, flex spending, etc.

**Explanation of Revenue Sources:**

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

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

An Employee Wellness Center was opened on January 18, 2016, which was set in place with the understanding that the City should see a drop in claims expenses over time. Upon review of the health insurance fund, it was determined that it was overfunded from prior years due to lower than anticipated costs. Therefore, in 2019, the City is holding premiums to employees without an increase for 2019 and dropping the costs to the individual departments on a one-time basis. Likely due in large part to the near-site health clinic, the medical costs remain relatively flat year-over-year in a climate when the costs of health care are ever rising. Therefore, 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.



## Fund 713 - Unemployment Compensation

Fund Type	Internal Service Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	89,142	-	-	-	-	158,808	161,984	165,224	168,528	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	2,564	2,413	3,800	1,789	2,000	2,000	2,000	2,000	2,000	(1,800)	-47%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>91,706</b>	<b>2,413</b>	<b>3,800</b>	<b>1,789</b>	<b>2,000</b>	<b>160,808</b>	<b>163,984</b>	<b>167,224</b>	<b>170,528</b>	<b>(1,800)</b>	<b>-47%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	56,152	57,428	60,000	18,158	60,000	60,000	60,000	60,000	60,000	-	0%
<b>Total Personnel</b>	<b>56,152</b>	<b>57,428</b>	<b>60,000</b>	<b>18,158</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	11,000	2,200	20,000	-	10,000	10,000	10,000	10,000	10,000	(10,000)	-50%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	7,284	3,708	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>18,284</b>	<b>5,908</b>	<b>20,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>(10,000)</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>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>74,436</b>	<b>63,336</b>	<b>80,000</b>	<b>18,158</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>(10,000)</b>	<b>-13%</b>
<b>Net Surplus / (Deficit)</b>	<b>17,270</b>	<b>(60,923)</b>	<b>(76,200)</b>	<b>(16,369)</b>	<b>(68,000)</b>	<b>90,808</b>	<b>93,984</b>	<b>97,224</b>	<b>100,528</b>		
Beginning Cash Balance	268,873	286,049	225,977	149,777	149,777	81,777	172,585	266,569	363,793	<b>Cash Reserve</b> 25% of Annual expenditures	
Cash Adjustments	(93)	852	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>286,049</b>	<b>225,977</b>	<b>149,777</b>	<b>149,777</b>	<b>149,777</b>	<b>172,585</b>	<b>266,569</b>	<b>363,793</b>	<b>464,321</b>		
Cash Reserves Target	18,609	15,834	20,000	17,500	17,500	17,500	17,500	17,500	17,500		

**Fund Purpose:**

This fund was established in 2011 to account for unemployment claims and outplacement services paid. All unemployment claims and outplacement services for all departments are paid through this fund.

**Explanation of Revenue Sources:**

Typically, this fund charges an allocation of 0.25% of payroll to departments to cover the cost of unemployment claims paid. However, beginning in November 2016, the charge of 0.25% of payroll costs was suspended indefinitely due to the fund's high cash reserves. The allocation will likely remain suspended during 2017 - 2019 and will resume in 2020.

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

The City tracks unemployment compensation claims paid and against the cash reserve balance. The allocation is forecasted to be reinstated in 2020; however, the City will continue to review whether or not the allocation needs to be brought back in 2020.

### Fund 714 - Parental Leave Fund

Fund Type	Internal Service Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	170,000	83,852	173,346	176,813	180,349	183,956	187,635	3,346	2%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	420	82	100	100	100	100	100	(320)	-76%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	<b>170,420</b>	<b>83,934</b>	<b>173,446</b>	<b>176,913</b>	<b>180,449</b>	<b>184,056</b>	<b>187,735</b>	<b>3,026</b>	<b>2%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	131,000	46,242	131,000	131,000	131,000	131,000	131,000	-	0%
Fringe Benefits	-	-	24,694	-	24,694	24,694	24,694	24,694	24,694	-	0%
<b>Total Personnel</b>	-	-	<b>155,694</b>	<b>46,242</b>	<b>155,694</b>	<b>155,694</b>	<b>155,694</b>	<b>155,694</b>	<b>155,694</b>	-	0%
<b>Supplies</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>155,694</b>	<b>46,242</b>	<b>155,694</b>	<b>155,694</b>	<b>155,694</b>	<b>155,694</b>	<b>155,694</b>	-	0%
<b>Net Surplus / (Deficit)</b>	-	-	<b>14,726</b>	<b>37,692</b>	<b>17,752</b>	<b>21,219</b>	<b>24,755</b>	<b>28,362</b>	<b>32,041</b>		
Beginning Cash Balance	-	-	-	-	14,726	32,478	53,697	78,452	106,814	<b>Cash Reserve</b>	
Cash Adjustments	-	-	-	-	-	-	-	-	-	25% of Annual expenditures	
<b>Ending Cash Balance</b>	-	-	<b>14,726</b>	-	<b>32,478</b>	<b>53,697</b>	<b>78,452</b>	<b>106,814</b>	<b>138,855</b>		
Cash Reserves Target	-	-	38,924	-	38,924	38,924	38,924	38,924	38,924		

**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 is currently being developed based on the models of other progressive, best-in-class employers.

**Explanation of Revenue Sources:**

The program will be funded by a 0.25% charge against gross departmental wages. This charge may increase or decrease based on the financial needs of the program and the performance of the fund.

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

The program was well-received in 2018 and many employees took advantage of the benefit. The City plans to continue this program.



## Fund 730 - City Cemetery

Fund Type	Trust Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	261	266	500	229	250	-	-	-	-	(250)	-50%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>261</b>	<b>266</b>	<b>500</b>	<b>229</b>	<b>250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(250)</b>	<b>-50%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	599	25,000	-	-	-	-	-	-	(25,000)	-100%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>599</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25,000)</b>	<b>-100%</b>
<b>Capital</b>	<b>-</b>	<b>-</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>599</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25,000)</b>	<b>-100%</b>
<b>Net Surplus / (Deficit)</b>	<b>261</b>	<b>(333)</b>	<b>(24,500)</b>	<b>229</b>	<b>250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	28,498	28,752	28,513		4,013	4,263	4,263	4,263	4,263		<b>Cash Reserve</b>
Cash Adjustments	(7)	95	-			-	-	-	-		25% of Annual expenditures
<b>Ending Cash Balance</b>	<b>28,752</b>	<b>28,513</b>	<b>4,013</b>		<b>4,263</b>	<b>4,263</b>	<b>4,263</b>	<b>4,263</b>	<b>4,263</b>		
Cash Reserves Target	-	150	6,250		-	-	-	-	-		

**Fund Purpose:**

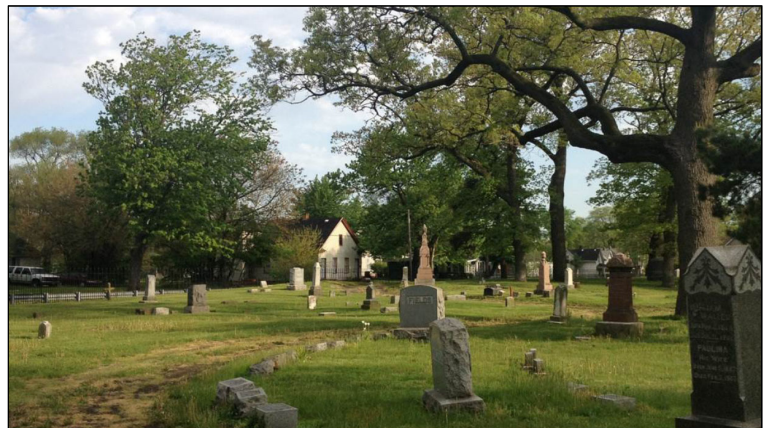
This trust fund is designated for expenses specifically for the City Cemetery.

**Explanation of Revenue Sources:**

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

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

There are no budgeted expenditures at this time.



### Fund 731 - Bowman Cemetery

Fund Type	Trust Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	455,518	-	-	-	-	-	-	(455,518)	-100%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	<b>455,518</b>	-	-	-	-	-	-	<b>(455,518)</b>	<b>-100%</b>
<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	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Net Surplus / (Deficit)</b>	-	-	<b>455,518</b>	-	-	-	-	-	-		
Beginning Cash Balance	-	-	-		455,518	455,518	455,518	455,518	455,518		<b>Cash Reserve</b>
Cash Adjustments	-	-	-		-	-	-	-	-		\$400,000 minimum
<b>Ending Cash Balance</b>	-	-	<b>455,518</b>		<b>455,518</b>	<b>455,518</b>	<b>455,518</b>	<b>455,518</b>	<b>455,518</b>		
Cash Reserves Target	-	-	400,000		400,000	400,000	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. Fund 731 was established by Ordinance No. 10638-18, dated December 10, 2018 to account for the transferred funds and to budget for the expenses the City will incur in maintaining the Bowman Cemetery.

**Explanation of Revenue Sources:**

Currently, this fund only receives revenue from interest earned on the fund's cash balance.

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

Expenses will be for maintaining the Bowman Cemetery. There are no expenditures budgeted for 2019 since the fund was established after the 2019 budget was passed.





## Fund 750 - Equipment/Vehicle Leasing

Fund Type	Capital Funds				Control	City Funds					
	2016	2017	2018	2019		Forecast				Budget	
	Actual	Actual	Amended Budget	Adopted Budget		2020	2021	2022	2023	Variance	%
			06/30/18 Actual							2018-2019	Change
<b>Revenue</b>											
Interest Earnings	-	7,227	31,000	2,933	3,000	3,000	3,000	3,000	3,000	(28,000)	-90%
Debt Proceeds	-	4,548,500	10,717,184	6,115,434	2,034,625	1,713,480	2,151,400	2,205,510	2,010,805	(8,682,559)	-81%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	101,776	101,776	-	-	-	-	-	(101,776)	-100%
<b>Total Revenue</b>	-	<b>4,555,727</b>	<b>10,849,960</b>	<b>6,220,143</b>	<b>2,037,625</b>	<b>1,716,480</b>	<b>2,154,400</b>	<b>2,208,510</b>	<b>2,013,805</b>	<b>(8,812,335)</b>	<b>-81%</b>
<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	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	186	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	5,000	-	-	-	-	-	-	(5,000)	-100%
Other Services & Charges	-	-	217,125	-	-	-	-	-	-	(217,125)	-100%
Transfers Out	-	-	219,861	161,154	-	-	-	-	-	(219,861)	-100%
<b>Total Services &amp; Charges</b>	-	<b>186</b>	<b>441,986</b>	<b>161,154</b>	-	-	-	-	-	<b>(441,986)</b>	<b>-100%</b>
<b>Capital</b>											
Motor Equipment	-	2,810,692	6,883,089	1,463,836	2,034,625	1,713,480	2,151,400	1,205,510	2,010,805	(4,848,464)	-70%
Machinery & Equipment	-	853,051	2,194,304	473,351	-	-	-	1,000,000	-	(2,194,304)	-100%
Water Meters	-	471,068	604,087	219,388	-	-	-	-	-	(604,087)	-100%
<b>Total Capital</b>	-	<b>4,134,811</b>	<b>9,681,480</b>	<b>2,156,575</b>	<b>2,034,625</b>	<b>1,713,480</b>	<b>2,151,400</b>	<b>2,205,510</b>	<b>2,010,805</b>	<b>(7,646,855)</b>	<b>-79%</b>
<b>Total Expenditures</b>	-	<b>4,134,997</b>	<b>10,123,466</b>	<b>2,317,729</b>	<b>2,034,625</b>	<b>1,713,480</b>	<b>2,151,400</b>	<b>2,205,510</b>	<b>2,010,805</b>	<b>(8,088,841)</b>	<b>-80%</b>
<b>Net Surplus / (Deficit)</b>	-	<b>420,730</b>	<b>726,494</b>	<b>3,902,414</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>		
Beginning Cash Balance	-	-	3,598,717	4,325,211	4,328,211	4,331,211	4,334,211	4,337,211	4,337,211	<b>Cash Reserve</b>	
Cash Adjustments	-	3,177,987	-	-	-	-	-	-	-	No reserve requirement -	
<b>Ending Cash Balance</b>	-	<b>3,598,717</b>	<b>4,325,211</b>	<b>4,328,211</b>	<b>4,331,211</b>	<b>4,334,211</b>	<b>4,337,211</b>	<b>4,337,211</b>	<b>4,340,211</b>	Capital lease fund - spend down to zero	
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

**Fund Purpose:**

This fund is used to pay for City vehicles and equipment that are financed by a lease. The funds are maintained by trustee financial institutions and expended upon the provision by the City of a proper claim form and invoice. The trustee escrow accounts have been maintained by the City for many years. This fund was established in 2017 to integrate these trustee accounts into the City's regular accounting system. All expenditures in this fund are approved by the Board of Public Works before they are submitted to the trustee bank for payment. In the past, the lease financing has been for five years and the interest rate has been under 2%. Debt service payments are budgeted in individual departments.

**Explanation of Revenue Sources:**

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

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

The City lease purchases certain vehicles and equipment for the Police Department, Public Works and other departments and pays them through capital lease proceeds that are accounted for in this fund. See the capital summary for the estimate of vehicles and equipment to be purchased for each department.

**Solid Waste Trash Truck**



**South Bend Police Car**



### Fund 751 - 2015 Parks Bond Capital

Fund Type	2015 Parks Bond Capital				Control	Capital Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	6,700	4,900	2,287	-	-	-	-	-	(4,900)	-100%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	6,700	4,900	2,287	-	-	-	-	-	(4,900)	-100%
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	-	61,848	59,000	-	-	-	-	-	-	(59,000)	-100%
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	68,265	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	23,581	322,663	80,733	-	-	-	-	-	(322,663)	-100%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	91,846	322,663	80,733	-	-	-	-	-	(322,663)	-100%
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	202,758	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	650,423	2,696,181	1,492,466	-	-	-	-	-	(2,696,181)	-100%
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	65,800	58,686	3,619	-	-	-	-	-	(58,686)	-100%
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital</b>	-	918,981	2,754,867	1,496,085	-	-	-	-	-	(2,754,867)	-100%
<b>Total Expenditures</b>	-	1,072,675	3,136,530	1,576,818	-	-	-	-	-	(3,136,530)	-100%
<b>Net Surplus / (Deficit)</b>	-	(1,065,975)	(3,131,630)	(1,574,532)	-	-	-	-	-		
Beginning Cash Balance	-	-	3,271,224		139,594	-	-	-	-		<b>Cash Reserve</b>
Cash Adjustments	-	4,337,199	-		(139,594)	-	-	-	-		No reserve requirement -
<b>Ending Cash Balance</b>	-	3,271,224	139,594		-	-	-	-	-		Bond capital fund - spend
Cash Reserves Target	-	-	-		-	-	-	-	-		down to zero

**Fund Purpose:**

This fund is used to account for the bond proceeds and expenditures of the 2015 Parks/EDIT bond that is accounted for by US Bank in trustee accounts. Bond proceeds are spent on parks projects and capital. The City submits pay requests for costs incurred under the bond to US Bank. This fund was established in 2017 to integrate these trustee accounts into the City's regular accounting system.

**Explanation of Revenue Sources:**

The original bond was issued in 2015 for \$5,605,000. Currently, this fund only receives revenue from interest earned on the cash balance at the trustee bank.

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

Major projects include:

- Renovation of the Charles Black Recreation Center
- Upgrade of the Martin Luther King Recreation Center HVAC system

Minor projects include:

- Niles Avenue Dog Park
- Rum Village Dog Park
- Experience Lodge
- Fremont Park splash pad
- Potawatomi Park splash pad
- Replacement of various park equipment and other improvements to parks

**Artistic Rendering of the Renovated Charles Black Recreation Center**



## Fund 752 - South Bend Redevelopment Authority

Fund Type	Debt Service Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	3,871	5,500	2,755	2,700	-	-	-	-	(2,800)	-51%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	3,887,000	3,364,500	1,680,500	2,869,500	2,870,500	2,866,000	2,865,000	2,868,500	(495,000)	-15%
<b>Total Revenue</b>	-	<b>3,890,871</b>	<b>3,370,000</b>	<b>1,683,255</b>	<b>2,872,200</b>	<b>2,870,500</b>	<b>2,866,000</b>	<b>2,865,000</b>	<b>2,868,500</b>	<b>(497,800)</b>	<b>-15%</b>
<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	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	2,605,000	1,915,000	1,230,000	1,725,000	1,790,000	1,850,000	1,925,000	2,015,000	(190,000)	-10%
Interest & Fees	-	1,261,169	1,191,029	603,859	1,136,269	1,072,613	1,005,669	931,281	840,681	(54,760)	-5%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	735,240	324,221	324,220	-	-	-	-	-	(324,221)	-100%
<b>Total Services &amp; Charges</b>	-	<b>4,601,409</b>	<b>3,430,250</b>	<b>2,158,080</b>	<b>2,861,269</b>	<b>2,862,613</b>	<b>2,855,669</b>	<b>2,856,281</b>	<b>2,855,681</b>	<b>(568,981)</b>	<b>-17%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	<b>4,601,409</b>	<b>3,430,250</b>	<b>2,158,080</b>	<b>2,861,269</b>	<b>2,862,613</b>	<b>2,855,669</b>	<b>2,856,281</b>	<b>2,855,681</b>	<b>(568,981)</b>	<b>-17%</b>
<b>Net Surplus / (Deficit)</b>	-	<b>(710,538)</b>	<b>(60,250)</b>	<b>(474,825)</b>	<b>10,931</b>	<b>7,887</b>	<b>10,331</b>	<b>8,719</b>	<b>12,819</b>		
Beginning Cash Balance	-	-	522,232		461,982	472,913	480,800	491,131	499,850		<b>Cash Reserve</b>
Cash Adjustments	-	1,232,769	-		-	-	-	-	-		100% cash reserves per
<b>Ending Cash Balance</b>	-	<b>522,232</b>	<b>461,982</b>		<b>472,913</b>	<b>480,800</b>	<b>491,131</b>	<b>499,850</b>	<b>512,669</b>		bond covenants
Cash Reserves Target	-	522,232	461,982		472,913	480,800	491,131	499,850	512,669		

**Fund Purpose:**

The South Bend Redevelopment Authority Fund records debt service payments received from the City that are passed through to the paying agent bank and the bondholders per bond agreements. The South Bend Redevelopment Authority is a separate legal entity that is recorded in the Comprehensive Annual Financial Report (CAFR). This fund was established in 2017 to integrate this activity into the City's formal accounting system.

**Explanation of Revenue Sources:**

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

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

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

**2017**

The 2009 Morris PAC Refunding Bonds (debt schedule #11) were paid off February 2017.

**2018**

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

## Fund 753 - Smart Streets Bond Capital

Fund Type	Capital Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Interest Earnings	-	5,075	1,500	890	-	-	-	-	-	(1,500)	-100%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	63,579	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	68,655	1,500	890	-	-	-	-	-	(1,500)	-100%
<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	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	1,500	1,500	-	-	-	-	-	-	(1,500)	-100%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	1,500	1,500	-	-	-	-	-	-	(1,500)	-100%
<b>Capital</b>											
Land Improvements	-	4,956,452	2,100,000	851,610	-	-	-	-	-	(2,100,000)	-100%
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital</b>	-	4,956,452	2,100,000	851,610	-	-	-	-	-	(2,100,000)	-100%
<b>Total Expenditures</b>	-	4,957,952	2,101,500	851,610	-	-	-	-	-	(2,101,500)	-100%
<b>Net Surplus / (Deficit)</b>	-	(4,889,297)	(2,100,000)	(850,720)	-	-	-	-	-		
Beginning Cash Balance	-	-	1,040,156	-	-	-	-	-	-		
Cash Adjustments	-	5,929,453	1,059,844	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	-	1,040,156	-	-	-	-	-	-	-		
Cash Reserves Target	-	1,040,156	-	-	-	-	-	-	-		
										<b>Cash Reserve</b>	
										100% cash reserves per	
										bond covenants	

**Fund Purpose:**

This fund accounts for the remaining expenditures of the bond proceeds from the \$25 million Smart Streets Bond issued in 2015 (expected to pay off January 2037). The bond proceeds are held by a trustee bank. This fund was established in 2017 to integrate this trustee account into the City's formal accounting system.

**Explanation of Revenue Sources:**

Initial revenues were bond proceeds from the \$25 million Smart Streets Bond issued in 2015. Currently, this fund only receives revenue from interest earned on the cash balance at the trustee bank.

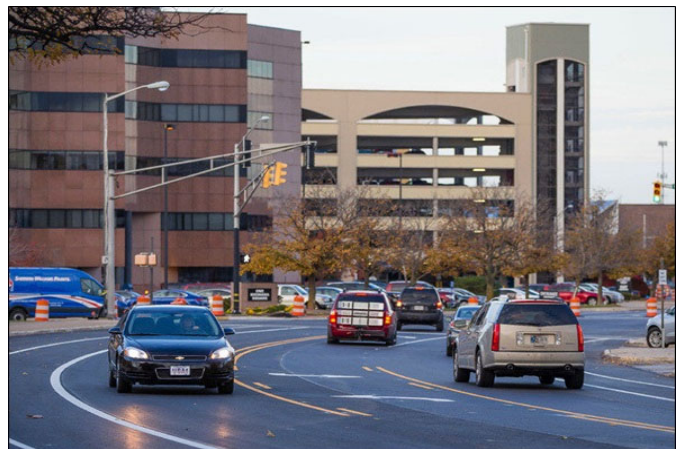
**Explanation of Expenditures and Significant Changes/Variations:**

The bond was secured to change 1-way streets to 2-way--primarily Main, Michigan and St. Joseph streets. This project includes elements of complete streets concepts to encourage walkability, bike riding, as well as easier driving throughout downtown and entryway streets. Spending down bond proceeds until exhausted. Expect final project payments to be made in 2018, thus exhausting the funds. Bond principal and interest payments are tracked in the Smart Streets Debt Service Reserve Fund (756).

**Michigan and Bartlett Street Roundabout**



**Michigan Street Two-way Conversion**



## Fund 754 - Industrial Revolving Fund

Fund Type	Redevelopment Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	151,924	212,000	73,523	183,000	183,000	183,000	183,000	183,000	(29,000)	-14%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	17,299	30,750	11,756	27,000	27,000	27,000	27,000	27,000	(3,750)	-12%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	169,223	242,750	85,279	210,000	210,000	210,000	210,000	210,000	(32,750)	-13%
<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	-	100,828	142,000	34,072	45,000	45,000	45,000	45,000	45,000	(97,000)	-68%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	12,374	15,000	4,254	112,000	112,000	112,000	112,000	112,000	97,000	647%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	113,202	157,000	38,326	157,000	157,000	157,000	157,000	157,000	-	0%
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	113,202	157,000	38,326	157,000	157,000	157,000	157,000	157,000	-	0%
<b>Net Surplus / (Deficit)</b>	-	56,021	85,750	46,953	53,000	53,000	53,000	53,000	53,000		
Beginning Cash Balance	-	-	2,917,106		3,002,856	3,055,856	3,108,856	3,161,856	3,214,856	<b>Cash Reserve</b> No City reserve requirement; there are program requirements	
Cash Adjustments	-	2,861,085	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	-	2,917,106	3,002,856		3,055,856	3,108,856	3,161,856	3,214,856	3,267,856		
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. The fund is reported in the City's Comprehensive Annual Financial Report (CAFR) and was integrated into the City's formal accounting system during 2017. 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 the cash balance at the trustee bank.

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

Expenditures are for legal services and administrative & program fees.

## Fund 755 - South Bend Building Corp

Fund Type	Debt Service Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Adopted	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	3,162	10,400	3,219	1,000	1,000	1,000	1,000	1,000	(9,400)	-90%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	2,650,500	2,646,000	1,323,750	2,635,750	2,633,085	2,310,105	1,956,780	1,183,605	(10,250)	0%
<b>Total Revenue</b>	-	<b>2,653,662</b>	<b>2,656,400</b>	<b>1,326,969</b>	<b>2,636,750</b>	<b>2,634,085</b>	<b>2,311,105</b>	<b>1,957,780</b>	<b>1,184,605</b>	<b>(19,650)</b>	<b>-1%</b>
<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	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	2,040,000	2,100,000	1,155,000	2,175,000	2,250,000	2,000,000	1,735,000	1,035,000	75,000	4%
Interest & Fees	-	604,164	536,025	279,131	459,750	379,085	306,705	220,780	147,605	(76,275)	-14%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	<b>2,644,164</b>	<b>2,636,025</b>	<b>1,434,131</b>	<b>2,634,750</b>	<b>2,629,085</b>	<b>2,306,705</b>	<b>1,955,780</b>	<b>1,182,605</b>	<b>(1,275)</b>	<b>0%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	<b>2,644,164</b>	<b>2,636,025</b>	<b>1,434,131</b>	<b>2,634,750</b>	<b>2,629,085</b>	<b>2,306,705</b>	<b>1,955,780</b>	<b>1,182,605</b>	<b>(1,275)</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	-	<b>9,498</b>	<b>20,375</b>	<b>(107,162)</b>	<b>2,000</b>	<b>5,000</b>	<b>4,400</b>	<b>2,000</b>	<b>2,000</b>		
Beginning Cash Balance	-	-	771,586		791,961	793,961	798,961	803,361	805,361		
Cash Adjustments	-	762,089	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	-	<b>771,586</b>	<b>791,961</b>		<b>793,961</b>	<b>798,961</b>	<b>803,361</b>	<b>805,361</b>	<b>807,361</b>		
Cash Reserves Target	-	771,586	791,961		793,961	798,961	803,361	805,361	807,361		

**Cash Reserve**  
100% cash reserves per bond covenants

**Fund Purpose:**

This fund accounts for 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 Comprehensive Annual Financial Report (CAFR).

The accounting records are maintained in trustee bank accounts. This fund was established in 2017 to integrate these trustee accounts into the City's regular accounting system.

**Explanation of Revenue Sources:**

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

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

The fund accounts for the debt service payments for Building Corporation bonds.

Current debt includes:

- 2010 Public Works Service Center Refunding Bonds, Refunding 2001 - final payment 2/1/21, (debt schedule #36)
- 2012 Fire Station/Police Department Renovations Refunding Bonds, Refunding 2003 - final payment 2/1/23, (debt schedule #39)
- 2013 EMS/Fire Station/Tower Bonds - final payment 2/1/33, (debt schedule #116)

## Fund 756 - Smart Streets Debt Service Reserve

Fund Type	Debt Service Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Interest Earnings	-	3,274	4,600	1,568	2,500	2,500	2,500	2,500	2,500	(2,100)	-46%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	856,500	1,714,000	856,500	1,715,500	1,716,500	1,716,500	1,715,000	1,713,000	1,500	0%
<b>Total Revenue</b>	-	859,774	1,718,600	858,068	1,718,000	1,719,000	1,719,000	1,717,500	1,715,500	(600)	0%
<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	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	460,000	940,000	465,000	970,000	1,000,000	1,030,000	1,060,000	1,090,000	30,000	3%
Interest & Fees	-	789,569	770,444	389,534	741,369	712,044	681,819	650,694	618,669	(29,075)	-4%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	1,249,569	1,710,444	854,534	1,711,369	1,712,044	1,711,819	1,710,694	1,708,669	925	0%
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	1,249,569	1,710,444	854,534	1,711,369	1,712,044	1,711,819	1,710,694	1,708,669	925	0%
<b>Net Surplus / (Deficit)</b>	-	(389,795)	8,156	3,533	6,631	6,956	7,181	6,806	6,831		
Beginning Cash Balance	-	-	1,718,645		1,726,801	1,733,432	1,740,388	1,747,569	1,754,375	<b>Cash Reserve</b> 100% cash reserves per bond covenants	
Cash Adjustments	-	2,108,440	-		-	-	-	-			
<b>Ending Cash Balance</b>	-	1,718,645	1,726,801		1,733,432	1,740,388	1,747,569	1,754,375	1,761,206		
Cash Reserves Target	-	1,718,645	1,726,801		1,733,432	1,740,388	1,747,569	1,754,375	1,761,206		

**Fund Purpose:**

The Smart Streets Debt Service Reserve Fund accounts for debt service reserve on the 2015 Smart Streets bond that had a par amount of \$25 million. The accounting records are maintained in trustee bank accounts. This fund was established in 2017 to integrate these trustee accounts into the City's regular accounting system.

**Explanation of Revenue Sources:**

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

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

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

**Smarts Streets One-way to Two-way Conversion Completed in front of South Bend Art Museum & Century Center**



### Fund 757 - 2015 Parks Bond Debt Service

Fund Type	Debt Service Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Adopted Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	1,472	2,800	900	1,000	1,000	900	800	800	(1,800)	-64%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	384,835	379,107	156,472	379,431	377,756	376,006	374,106	371,981	324	0%
<b>Total Revenue</b>	<b>-</b>	<b>386,307</b>	<b>381,907</b>	<b>157,372</b>	<b>380,431</b>	<b>378,756</b>	<b>376,906</b>	<b>374,906</b>	<b>372,781</b>	<b>(1,476)</b>	<b>0%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	215,000	210,000	105,000	220,000	225,000	225,000	230,000	240,000	10,000	5%
Interest & Fees	-	175,481	170,107	85,341	163,732	157,131	150,381	143,557	136,581	(6,375)	-4%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>390,481</b>	<b>380,107</b>	<b>190,341</b>	<b>383,732</b>	<b>382,131</b>	<b>375,381</b>	<b>373,557</b>	<b>376,581</b>	<b>3,625</b>	<b>1%</b>
<b>Capital</b>	<b>-</b>	<b>-</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>390,481</b>	<b>380,107</b>	<b>190,341</b>	<b>383,732</b>	<b>382,131</b>	<b>375,381</b>	<b>373,557</b>	<b>376,581</b>	<b>3,625</b>	<b>1%</b>
<b>Net Surplus / (Deficit)</b>	<b>-</b>	<b>(4,174)</b>	<b>1,800</b>	<b>(32,969)</b>	<b>(3,301)</b>	<b>(3,375)</b>	<b>1,525</b>	<b>1,349</b>	<b>(3,800)</b>		
Beginning Cash Balance	-	-	557,768		559,568	556,267	552,893	554,418	555,767	<b>Cash Reserve</b>	
Cash Adjustments	-	561,943	-		-	-	-	-	-	100% cash reserves per	
<b>Ending Cash Balance</b>	<b>-</b>	<b>557,768</b>	<b>559,568</b>		<b>556,267</b>	<b>552,893</b>	<b>554,418</b>	<b>555,767</b>	<b>551,968</b>	bond covenants	
Cash Reserves Target	-	557,768	559,568		556,267	552,893	554,418	555,767	551,968		

**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. This fund was established in 2017 to integrate these trustee accounts into the City's regular accounting system.

**Explanation of Revenue Sources:**

This fund receives monthly lease rental payments from the EDIT Fund (408). 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 (#141) with the first payment made on February 1, 2016 and the final payment on August 1, 2035. The EDIT Fund (408) transfers money into this fund on a monthly basis, as per the bond ordinance, to cover debt service payments. Capital expenditures of this bond are tracked in the 2015 Parks Bond Fund (751).



## Fund 759 - Eddy Street Commons Capital

Fund Type	Capital Funds				Control	City Funds					
	2016	2017	2018	2019		Forecast				Budget	
	Actual	Actual	Amended Budget	Adopted Budget		2020	2021	2022	2023	Variance	%
										2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	135	51	2,000	-	-	-	-	1,865	1381%
Debt Proceeds	-	22,500,000	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	22,500,000	135	51	2,000	-	-	-	-	1,865	1381%
<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	-	396,250	1,500	-	-	-	-	-	-	(1,500)	-100%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	396,250	1,500	-	-	-	-	-	-	(1,500)	-100%
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	6,000,000	16,127,865	-	-	-	-	-	-	(16,127,865)	-100%
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital</b>	-	6,000,000	16,127,865	-	-	-	-	-	-	(16,127,865)	-100%
<b>Total Expenditures</b>	-	6,396,250	16,129,365	-	-	-	-	-	-	(16,129,365)	-100%
<b>Net Surplus / (Deficit)</b>	-	16,103,750	(16,129,230)	51	2,000	-	-	-	-		
Beginning Cash Balance	-	-	16,129,314	-	84	-	-	-	-		
Cash Adjustments	-	25,564	-	-	(2,084)	-	-	-	-		
<b>Ending Cash Balance</b>	-	16,129,314	84	-	-	-	-	-	-		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

**Cash Reserve**  
No reserve requirement -  
Bond capital fund - spend  
down to zero

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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.

## Fund 760 - Eddy Street Commons Debt Service

Fund Type	Capital Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended Budget	06/30/18 Actual	Adopted Budget	2020	2021	2022	2023	Variance 2018-2019	% Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	1,480	6,500	2,170	3,500	3,500	3,500	3,500	3,500	(3,000)	-46%
Debt Proceeds	-	2,500,000	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	2,223,472	628,472	1,298,125	1,390,625	1,710,875	1,926,375	1,929,875	(925,347)	-42%
<b>Total Revenue</b>	-	<b>2,501,480</b>	<b>2,229,972</b>	<b>630,642</b>	<b>1,301,625</b>	<b>1,394,125</b>	<b>1,714,375</b>	<b>1,929,875</b>	<b>1,933,375</b>	<b>(928,347)</b>	<b>-42%</b>
<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	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	25,000	-	50,000	145,000	475,000	720,000	760,000	25,000	100%
Interest & Fees	-	-	3,754,472	628,472	1,249,125	1,246,625	1,236,875	1,207,375	1,170,875	(2,505,347)	-67%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	<b>3,779,472</b>	<b>628,472</b>	<b>1,299,125</b>	<b>1,391,625</b>	<b>1,711,875</b>	<b>1,927,375</b>	<b>1,930,875</b>	<b>(2,480,347)</b>	<b>-66%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>3,779,472</b>	<b>628,472</b>	<b>1,299,125</b>	<b>1,391,625</b>	<b>1,711,875</b>	<b>1,927,375</b>	<b>1,930,875</b>	<b>(2,480,347)</b>	<b>-66%</b>
<b>Net Surplus / (Deficit)</b>	-	<b>2,501,480</b>	<b>(1,549,500)</b>	<b>2,170</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>		
Beginning Cash Balance	-	-	2,501,480		3,451,980	3,454,480	3,456,980	3,459,480	3,461,980	<b>Cash Reserve</b>	
Cash Adjustments	-	-	2,500,000		-	-	-	-	-	\$2,500,000 minimum	
<b>Ending Cash Balance</b>	-	<b>2,501,480</b>	<b>3,451,980</b>		<b>3,454,480</b>	<b>3,456,980</b>	<b>3,459,480</b>	<b>3,461,980</b>	<b>3,464,480</b>		
Cash Reserves Target	-	2,500,000	2,500,000		2,500,000	2,500,000	2,500,000	2,500,000	2,500,000		

**Fund Purpose:**

This fund accounts for the receipt of payments from the City's North East Residential Area TIF Fund (436) and the subsequent semi-annual payment of debt service principal and interest to the bondholders. This fund will hold a minimum of \$2.5 million in cash reserves per the 2017 Eddy Street Commons bond covenant. 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.

**Explanation of Revenue Sources:**

A debt service reserve amount of \$2.5 million dollars was established at the 2017 Eddy Street Commons Bond debt closing. This amount was deposited into this debt service fund at the time of the closing. In December 2018, an additional \$945,000 was added to the debt service reserve. 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 principal and interest payments are set forth in the 20 year debt amortization schedule with the first payment made on February 15, 2018 and the final payment on February 15, 2037. The bond was issued for Phase II of the Eddy Street Commons, a mixed-use development area just south of the University of Notre Dame. Capital expenditures related to the project are tracked in the Eddy Street Commons Capital Fund (759).

The 2018 expense budget was overbudgeted by \$2.5 million. This was backed out through the cash adjustment.



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# GLOSSARY

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## Glossary

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**Activity Budget(s):** Cost centers or specific and commonly recognized service functions within a fund or department to which specific expenses are to be allocated.

**Ad Valorem:** Imposed at a rate percent of the value as stated in determining property taxes.

**Appropriation:** An expenditure authorization made by the Common Council, which permits charges against specified funding sources. Appropriations are usually made for fixed amounts and are typically approved for the entire fiscal year unless otherwise amended by the City Council.

**Approved/Adopted Budget:** The City's budget & expenditure authority as adopted by the Common Council in a vote conducted after a City Charter-required public hearing to collect public input on the Proposed Budget.

**Assessed Valuation:** The estimated value placed upon real and personal property by the County Assessor.

**Assets:** Property owned by the City, which has monetary value.

**Audit:** A systematic examination of resource utilization concluding in a written report. It is a test of management's internal controls and is intended to:

- Ascertain whether financial statements fairly present financial positions and results of operations;
- Test whether transactions have been legally performed;
- Identify areas for possible improvements in accounting practices and procedures;
- Ascertain whether transactions have been recorded accurately and consistently;
- Ascertain the stewardship of officials responsible for governmental resources.
- Certain audited funds related to trustee accounts, bonding and capital leases are not budgeted or included in this document.

**Balanced Budget:** The budgeted revenues (plus available cash reserves) are equal or more than the budgeted expenditures.

**Base Budget:** The budget predicated on maintaining the existing level of service.

**Bond (Debt Instrument):** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital improvements.

**Budget Amendment:** Adjustments made to the budget or approved expenditure authority during the fiscal year by the Common Council to properly account for unanticipated changes, which occur either in revenues or expenditures or for programs or policy objectives initially approved for the fiscal year.

**Budget (Operating):** A plan of financial operations embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceiling under which the City and its departments operate.

**Budget Basis:** The basis by which a City determines its budget. The budget basis may be cash, accrual, modified accrual or some other basis. The City of South Bend uses the cash basis for budgeting.



**Budget Calendar:** The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.

**Budgetary Control:** The level at which expenditures cannot legally exceed the appropriated amounts.

**Budgeted Funds:** Funds that are planned for certain uses. The budget document that is submitted for Common Council approval is composed of budgeted funds.

**Budget Message:** Initially, a general discussion of the proposed budget document presented in writing as a supplement to the budget document. The budget message explains principle budget issues against the background of financial experience in recent years and presents recommendations.

**Capital Expenditures:** The expenditures for the acquisition of capital assets; whether major assets with long-term useful life spans or shorter-term operational capital needs such as office equipment, small tools & machinery. The expenditures are financed by either capital debt or cash-pay-as-you-go. Generally, equipment with a cost of \$10,000 or more and a useful life of at least one year is considered a capital expenditure.

**Cash Management:** The management of cash necessary to pay for government services while investing temporarily idle cash in order to earn interest. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds safely in order to achieve the highest interest on temporary cash balances.

**CIP:** Abbreviation for Capital Improvement Program.

**COIT:** Abbreviation for County Option Income Tax. See **LIT/LOIT**.

**Contingency:** An estimated amount of funds needed for deficiency or emergency purposes. An annual appropriation to cover short falls in revenue and/or underestimation of expenditures.

**Contractual Services:** Items of expenditure from services that the City receives from an outside company. HVAC, maintenance, custodial services, Building, Mechanical, and Plumbing Inspectors are examples of contractual services.

**CPI:** Abbreviation for Consumer Price Index.

**Debt Service:** The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Department:** A major activity of the City, which indicates overall management responsibility for an operation of a group of related operations within a functional area.

**Depreciation:** That portion of the cost of a capital asset, used during the year to provide service.

**Division:** The functional areas that make up a department. For example, Engineering is a division of the Public Works Department.

**DLGF:** Abbreviation for the Indiana Department of Local Government Finance. The DLGF is a state agency that approves the budgets and property tax rates.

**EDIT:** Abbreviation for Economic Development Income Tax. Also referred to as County Economic Development Income Tax or "CEDIT." See **LIT/LOIT**.



**Enterprise Fund:** A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenses. Enterprise funds are established for services such as water and sewer utilities.

**Estimated Revenue:** The amount of projected revenue to be collected during the fiscal year.

**Expenditure:** The cost of Governmental Fund goods delivered and services rendered, whether paid or unpaid.

**Fiscal Officer:** Finance personnel assigned to a specific Department/Division within the City. They are responsible for managing their respective department's budget. These personnel report to the Controller's office.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance:** For financial reporting, fund balance is the difference between assets and liabilities in a governmental fund. Fund balance is required to be reported in two components—reserved and unreserved. When fund balance is reserved, it either means that the resources are in a form that cannot be appropriated and spent or that the resources are legally limited to being used for a particular purpose. For instance, grant monies from the federal government that may be used only for a road project would be reported as reserved fund balance in a street fund. Likewise, the City's cemetery trust funds in the General Fund are nonexpendable resources that can be invested but not spent—as reserved fund balance. The portion of fund balance that is not reserved is fittingly called unreserved fund balance. For budgeting, fund balance is equal to cash balance as the City utilizes the cash basis of budgeting.

**GAAP:** Abbreviation for Generally Accepted Accounting Principles.

**GASB:** The Governmental Accounting Standards Board, which provides direction in accounting and reporting requirements for units of government.

**Gateway:** The State of Indiana budget and financial reporting program that local units of government are required to use.

**General Fund:** The largest fund within the City, the General Fund accounts for most of the financial resources of the government that may be used for any lawful purpose. General Fund revenues include property taxes, licenses and permits, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as police protection, finance, public services and general administration.

**General Obligation Bonds:** When the City pledges its full faith and credit to the repayment of the bonds it issues, those bonds are General Obligation (G.O.) bonds.

**GFOA:** Abbreviation for Government Finance Officers Association.

**Investment:** Securities purchased and held for the production of income in the form of interest.

**KPI:** Abbreviation for Key Performance Indicator. Also known as Performance Measure.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.



**LIT/LOIT:** Local Income Tax (LIT), also known as Local Option Income Tax (LOIT). Local income taxes are based on employee wages earned in Saint Joseph County multiplied by the tax rate and then allocated to the local governmental units in the county based on several factors including property tax levy amounts. Saint Joseph County has adopted three local income taxes (LIT) that result in direct revenue to the City—namely, the County Option Income Tax (COIT) (.6% of wages), the County Economic Development Income Tax (EDIT, aka CEDIT) (.4% of wages) and the Public Safety Local Option Income Tax (PS LOIT) (.25% of wages).

**Long Term Debt:** Debt with a maturity of more than one year.

**Maturities:** The date on which the principal or stated values of investments or debt obligation mature and may be reclaimed.

**Net Assessed Value:** Total value of property less certain deductions like homestead deductions, tax abatements, exempt property, and TIF property.

**Net Debt:** All City Debt net of special assessment, transportation fund and revenue bond debt.

**Per Capita Basis:** Per unit of population.

**Revenue:** An addition to the assets of a fund, which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without a corresponding increase in any other liability or a decrease in assets, and does not represent a contribution of fund capital in an enterprise.

**SBOA:** Abbreviation for the Indiana State Board of Accounts. The SBOA is a state agency that performance the function of private accounting firms in other states.

**Surplus Funds:** Liquid or Non-Liquid Funds not immediately needed to pay demands against vendors and other claimants as determined by management.

**Structurally Balanced Budget:** A budget that is sustainable for multiple years into the future.

**Tax Base:** The total value of taxable property in the City.

**TIF:** Abbreviation for Tax Increment Financing. A fund that captures the increase in net assessed value on properties in an area to provide property tax revenue for economic development projects.

**Transfers- In/Out:** A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

**Trust and Agency Fund:** Trust and Agency funds are used to account for assets held by the city in a trustee capacity or as an agent for individuals, organizations, other governments, or other funds.

**Utilities Fund:** This enterprise fund is used to account for the provision of water, sewer and solid waste services to the customer financed primarily by user charges.

**Working Capital:** Working Capital is generally defined as current assets less current liabilities; however, this is to some extent, an abstract concept. If all of the current assets were converted to cash at their book value and all the current liabilities paid, then working capital would be the amount of cash remaining. For the City's Utilities Fund, current assets are comprised of cash and cash equivalents, receivables and inventory; and current liabilities are comprised of accounts payables, accrued liabilities and the current portion of next fiscal year's long-term debt.

city of  
**South Bend**  
Indiana



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