



2020 BUDGET PRESENTATION

ADMINISTRATION & FINANCE

JULY 31, 2019

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Common Council 2020 Budget Hearing #1

Administration & Finance

July 31, 2019



2020 Department Goals

- Increase transparency in financial reporting
- Improve efficiency and effectiveness of financial processes while strengthening internal control
 - DFO (Accounting Software) Implementation
 - Asset Replacement Schedule and Plan
- Plan for long term financial stability
 - Maintain cash reserves (Cash on Hand > 400 days)
 - Develop / update departmental 5-year financial plans for sustainability

City of South Bend		Revenue by Type Report												Period Ending: June 30, 2019		
Revenue Type	Fund Recipient	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year	Budget	% of Budget
Fees																
Property Tax		-	-	-	-	-	19,333,374	-	-	-	-	-	-	19,333,374	92,338,617	58%
Property Tax City	various	-	-	-	-	-	15,632,271	-	-	-	-	-	-	15,632,271	25,861,855	62%
Property Tax TIF Districts	various	-	-	-	-	-	4,955,640	-	-	-	-	-	-	4,955,640	79,188,502	58%
Sub Total		-	-	-	-	-	24,581,285	-	-	-	-	-	-	24,581,285	104,148,359	58%
Local Income Tax																
Local Option Income Tax - PS	249	1,018,221	1,018,221	1,018,221	994,769	1,743,971	1,012,358	-	-	-	-	-	-	6,805,760	15,148,294	58%
County Option Income Tax	454	966,436	966,436	966,436	966,436	1,842,381	966,436	-	-	-	-	-	-	6,678,038	17,832,848	57%
Local Development Income Tax	428	773,380	773,380	773,380	773,380	1,357,925	773,380	-	-	-	-	-	-	4,914,851	5,566,255	58%
Redevelopment General Fund	433	-	-	-	23,452	5,853	19,602	-	-	-	-	-	-	48,917	70,356	70%
Sub Total		2,688,036	2,688,036	2,688,036	2,698,026	4,951,589	2,771,776	-	-	-	-	-	-	18,446,567	32,417,891	57%
Local Fees		2,688,036	2,688,036	2,688,036	2,698,026	4,951,589	48,667,439	-	-	-	-	-	-	84,415,183	117,600,551	58%
Intergovernmental Revenue																
St. Joseph County (Reimbursed by)																
State Income Tax	various	-	-	-	-	-	1,849,140	-	-	-	-	-	-	1,849,140	3,158,939	58%
Commercial Vehicle Tax	various	-	-	-	-	-	474,893	-	-	-	-	-	-	474,893	828,618	57%
Other State Tax	3344519872	872,500	-	-	197,500	-	-	-	-	-	-	-	-	1,070,000	1,906,500	56%
Sub Total		872,500	-	-	197,500	-	2,324,033	-	-	-	-	-	-	3,394,033	5,902,057	58%
State Shared Revenue																
Local Refuse Fee	101	43,973	-	-	-	-	-	-	-	-	-	-	-	43,973	80,000	55%
Liquor Gallonage Fee	101	84,848	-	-	48,374	-	-	-	-	-	-	-	-	133,222	230,284	58%
Gambling Tax	101	151,057	-	-	-	-	143,251	-	-	-	-	-	-	151,057	265,923	54%
Alcohol Gaming	101	-	-	-	-	-	-	-	-	-	-	-	-	-	899,000	0%
Customer Fee	2002019	481,227	508,587	540,467	508,288	586,078	528,194	-	-	-	-	-	-	3,218,861	8,854,889	58%
Vehicle Tax	200	150,137	93,150	162,459	195,787	203,348	197,976	-	-	-	-	-	-	983,453	1,130,853	58%
State Pension Subsidy	701702	-	-	-	-	-	2,293,389	-	-	-	-	-	-	2,293,389	11,960,338	48%
Sub Total		759,484	598,698	702,926	800,909	796,423	6,161,611	-	-	-	-	-	-	9,793,021	20,728,538	47%
Grants																
Federal Grants	various	17,150	145,128	113,248	89,913	156,389	91,720	-	-	-	-	-	-	598,546	9,789,974	6%
State Grants	various	9,314	9,384	11,343	86,305	788	788	-	-	-	-	-	-	118,029	965,198	14%
Sub Total		19,464	154,511	124,489	88,913	254,709	92,488	-	-	-	-	-	-	714,575	10,655,108	7%
Other Intergovernmental																
County Agreements with County	various	-	-	-	30,000	-	-	-	-	-	-	-	-	30,000	30,000	100%
Local Government Grants	various	12,500	-	-	1,364,329	-	-	-	-	-	-	-	-	1,408,829	3,012,500	47%
Federal Shared Drive	200	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000	0%
State Shared Drive	218	-	-	878	-	-	184	-	-	-	-	-	-	1,060	30,000	4%
Sub Total		12,500	-	878	1,424,329	-	184	-	-	-	-	-	-	1,409,889	3,122,500	46%
Total Intergovernmental Revenue		4,683,948	753,209	828,271	2,483,647	1,624,132	8,978,516	-	-	-	-	-	-	16,347,524	40,400,200	38%
Licenses & Permits																
Business																
Business Licenses	101	33,551	29,755	20,093	10,172	14,415	4,130	-	-	-	-	-	-	102,065	107,000	95%
Tax Cab Licensing	222	-	-	21	21	100	806	-	-	-	-	-	-	868	7,016	14%
Sub Total		33,551	29,776	20,114	10,272	15,211	4,130	-	-	-	-	-	-	102,933	114,016	90%
Nonbusiness																
Lawn Parking	101	7,300	-	-	-	-	-	-	-	-	-	-	-	7,300	10,000	73%
Engineering	101-0002	32,236	8,048	2,230	8,773	8,530	8,355	-	-	-	-	-	-	65,169	112,000	58%
State of Way Closures	200	-	-	-	75	600	850	-	-	-	-	-	-	1,525	3,000	51%
City Building Plan Review	188	1,300	2,684	1,682	2,595	2,125	1,050	-	-	-	-	-	-	11,511	23,000	49%
Building Department	600-1306	121,167	101,207	108,884	163,857	177,180	130,397	-	-	-	-	-	-	744,387	1,812,000	46%
2019 Fee Licenses	600-1307	21,480	3,485	3,646	2,372	2,995	3,308	-	-	-	-	-	-	18,786	22,500	83%
Sub Total		156,046	115,403	115,911	175,972	126,437	146,063	-	-	-	-	-	-	843,732	1,801,560	47%
Total Licenses & Permits		181,548	148,179	136,025	186,144	145,687	186,193	-	-	-	-	-	-	946,745	1,917,824	49%
Charges for Services																
General Government																
Plan Commission Charges	101	390	280	280	480	480	100	-	-	-	-	-	-	1,660	6,100	28%
Copies of Public Records	101-008	754	93	1,238	860	93	30	-	-	-	-	-	-	2,458	9,000	27%
Blueprints/Copies	101	-	-	-	-	-	-	-	-	-	-	-	-	50	50	0%
Business Preliminary Certificate of Approval	211	230	140	130	320	340	460	-	-	-	-	-	-	1,690	4,000	40%
JT Services	279	-	-	82,888	-	-	-	-	-	-	-	-	-	82,888	82,888	100%
Sub Total		694	493	64,181	1,630	633	680	-	-	-	-	-	-	88,146	78,340	87%

CITY OF SOUTH BEND, IN		2020 Budget Overview					Year Over Year	
		2017 Actual	2018 Actual	2019 Budget (Original)	2020 Proposed Budget	Year Over Year Variance (\$)	Year Over Year Variance (%)	
Expenditures								
Salaries & Wages		1,433,388	1,499,948	1,642,180	1,349,985	(292,195)	-17.8%	
Fringe Benefits		571,251	565,152	570,981	496,175	(74,806)	-13.1%	
Professional Services		78,605	61,887	46,000	69,000	23,000	50.0%	
Repairs & Maintenance		6,968	3,350	-	1,100	1,100	0.0%	
Supplies		23,882	13,679	23,500	16,720	(6,780)	-28.9%	
Debt Service		5,077	9,219	2,506	-	(2,506)	-100.0%	
Other Expenses		98,990	87,196	99,809	67,345	(32,464)	-32.5%	
Transfers Out		-	500	-	-	-	0.0%	
Other Interfund Allocations		233,760	196,753	228,287	303,926	75,639	33.1%	
Operating Expenditures		2,451,921	2,437,684	2,613,263	2,304,251	(309,012)	-11.8%	



2020 Budget Overview

• Liability Insurance Fund

	2017 Actual	2018 Actual	2019 Budget (Original)	2020 Proposed Budget	Year Over Year Variance (\$)	Year Over Year Variance (%)
Revenue						
Property Taxes	-	-	-	-	-	0.0%
Local Income Taxes	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Other Revenue	79,055	703,577	2,000	2,000	-	0.0%
Interest Earnings	41,588	70,377	40,000	38,680	(1,320)	-3.3%
Transfers In	-	-	-	-	-	0.0%
Interfund Allocation Reimb	2,921,201	2,053,107	3,931,197	2,914,500	(1,016,697)	-25.9%
Debt Proceeds	-	-	-	-	-	0.0%
Total Revenue	3,041,844	2,827,061	3,973,197	2,955,180	(1,018,017)	-25.6%
Expenditures						
Salaries & Wages	176,450	188,273	154,286	162,412	8,126	5.3%
Fringe Benefits	90,796	85,214	61,221	67,612	6,391	10.4%
Professional Services	217,161	177,662	184,929	184,929	-	0.0%
Repairs & Maintenance	1,753	105,403	3,000	2,000	(1,000)	-33.3%
Supplies	11,973	10,108	17,076	13,000	(4,076)	-23.9%
Debt Service	-	-	-	-	-	0.0%
Other Expenses	2,402,918	2,985,197	3,427,650	3,551,400	123,750	3.6%
Transfers Out	-	25,425	-	-	-	0.0%
Other Interfund Allocations	80,568	111,929	144,621	77,879	(66,742)	-46.1%
Operating Expenditures	2,981,619	3,689,210	3,992,783	4,059,232	66,449	1.7%
Operating Income	60,225	(862,149)	(19,586)	(1,104,052)		
Capital	-	105,364	-	-	-	0.0%
Rev in Excess of Exp	60,225	(967,513)	(19,586)	(1,104,052)		

- Targeted Spend down.
- Budgeted expenditures assume losses larger than those seen in recent years.
- Cash balance projected to be in excess of \$3.7 million at 1/1/2020.
- Reserve requirement is ~\$2 million.



2020 Budget Overview

• Debt Service Funds (Civil City)

	2017 Actual	2018 Actual	2019 Budget (Original)	2020 Proposed Budget	Year Over Year Variance (\$)	Year Over Year Variance (%)
Revenue						
Property Taxes	-	703,118	1,077,000	1,111,962	34,962	3.2%
Local Income Taxes	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Other Revenue	-	68,830	41,404	42,232	828	2.0%
Interest Earnings	6,113	20,251	6,500	13,082	6,582	101.3%
Transfers In	3,035,335	5,216,731	4,313,306	4,745,198	431,892	10.0%
Interfund Allocation Reimb	-	-	-	-	-	0.0%
Debt Proceeds	2,500,000	-	-	-	-	0.0%
Total Revenue	5,541,448	6,008,930	5,438,210	5,912,474	474,264	8.7%
Expenditures						
Salaries & Wages	-	-	-	-	-	0.0%
Fringe Benefits	-	-	-	-	-	0.0%
Professional Services	-	-	-	-	-	0.0%
Repairs & Maintenance	-	-	-	-	-	0.0%
Supplies	-	-	-	-	-	0.0%
Debt Service	3,034,645	4,887,757	5,498,750	5,918,039	419,289	7.6%
Other Expenses	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Other Interfund Allocations	-	-	-	-	-	0.0%
Operating Expenditures	3,034,645	4,887,757	5,498,750	5,918,039	419,289	7.6%
Operating Income	2,506,803	1,121,173	(60,540)	(5,565)		
Capital	-	-	-	-	-	0.0%
Rev in Excess of Exp	2,506,803	1,121,173	(60,540)	(5,565)		



2020 Budget Overview

- Vehicle & Equipment Leasing

	2017 Actual	2018 Actual	2019 Budget (Original)	2020 Proposed Budget	Year Over Year Variance (\$)	Year Over Year Variance (%)
Revenue						
Property Taxes	-	-	-	-	-	0.0%
Local Income Taxes	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Other Revenue	-	-	-	-	-	0.0%
Interest Earnings	7,227	31,472	3,000	-	(3,000)	-100.0%
Transfers In	-	101,776	-	-	-	0.0%
Interfund Allocation Reimb	-	-	-	-	-	0.0%
Debt Proceeds	4,548,500	6,638,312	2,034,625	4,329,076	2,294,451	112.8%
Total Revenue	4,555,727	6,771,560	2,037,625	4,329,076	2,291,451	112.5%
Expenditures						
Operating Expenditures	186	437,486	-	-	-	0.0%
Operating Income	4,555,541	6,334,074	2,037,625	4,329,076		
Capital	4,134,811	6,990,658	2,034,625	4,329,076	2,294,451	112.8%
Rev in Excess of Exp	420,730	(656,584)	3,000	-		



Admin & Finance Budget – Highlights & Changes

- Accounting reorganization: Split out Diversity & Inclusion and Human Resources
- Proposed increase for Payroll Manager: 10% raise
- \$300,000 budgeted from COIT for County-City Building Elevator upgrade.



Central Services 2020 Budget Overview



2020 Department Goals

- **Equipment Services**
 - Achieve Automotive Service Excellence (ASE) Blue Seal Certification
 - Increase our outside customer base
 - Greening the fleet with Hybrid and CNG powered vehicles
 - Implementation of our new fleet software
 - Fill open technician positions with skilled employees
- **Facilities Management / Building Maintenance**
 - Add 1 internal customer to our centralized building maintenance operation
 - Superintendent and building technician will earn their North American Technician (NATE) certification in HVAC
 - At least 50% of work orders will be preventative maintenance.
 - Create pilot capital plan for Central Services and Fire Department
 - Complete first phase of facility CAD standardization
- **Radio Services**
 - Expand customer base and service offerings through customer outreach program.
 - Develop emergency outage action plan for Automatic Vehicle Location (AVL) radio system.
- **Print Shop**
 - Continue to ensure that printing services remain economical for the City



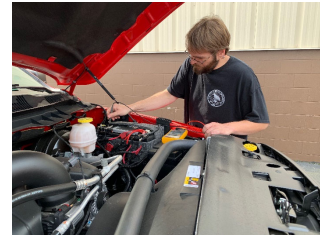
2020 Budget Overview

	2017 Actual	2018 Actual	2019 Budget (Original)	2020 Proposed Budget	Year Over Year Variance (\$)	Year Over Year Variance (%)
Revenue						
Property Taxes	-	-	-	-	-	0.0%
Local Income Taxes	-	-	-	-	-	0.0%
Charges for Services	632,794	677,908	803,537	2,433,862	1,630,325	202.9%
Other Revenue	6,679,437	7,139,368	8,027,351	7,940,840	(86,511)	-1.1%
Interest Earnings	9,413	13,390	10,400	14,000	3,600	34.6%
Transfers In	286,700	77,000	375,000	71,491	(303,509)	-80.9%
Interfund Allocation Reimb	278,016	392,410	610,726	230,652	(380,074)	-62.2%
Debt Proceeds	-	-	-	-	-	0.0%
Total Revenue	7,886,360	8,300,077	9,827,014	10,690,845	863,831	8.8%
Expenditures						
Salaries & Wages	1,961,603	2,061,867	2,291,115	2,133,636	(157,479)	-6.9%
Fringe Benefits	931,709	930,977	912,335	914,384	2,049	0.2%
Professional Services	16,130	30,814	200,000	13,000	(187,000)	-93.5%
Repairs & Maintenance	126,656	89,753	154,000	155,400	1,400	0.9%
Supplies	158,478	143,369	131,279	1,854,680	1,723,401	1312.8%
Debt Service	15,731	15,172	24,279	23,772	(507)	-2.1%
Other Expenses	4,151,079	4,610,560	4,656,715	4,973,029	316,314	6.8%
Transfers Out	286,700	77,000	375,000	71,491	(303,509)	-80.9%
Other Interfund Allocations	331,440	411,263	648,014	307,972	(340,042)	-52.5%
Operating Expenditures	7,979,526	8,370,775	9,392,737	10,447,364	1,054,627	11.2%
Operating Income	(93,166)	(70,698)	434,277	243,481		
Capital	114,180	77,871	300,000	-	(300,000)	-100.0%
Rev in Excess of Exp	(207,346)	(148,570)	134,277	243,481		



2020 Budget Overview

	2017 Actual	2018 Actual	2019 Original Budget	2020 Proposed Budget
Equipment Services				
Revenue	2,958,917	2,881,641	3,854,389	5,064,793
Expenditures	3,072,013	2,739,887	3,795,007	4,834,701
Rev in Excess of Exp	(113,096)	141,754	59,382	230,092
Building Maintenance				
Revenue	74,983	91,469	124,800	124,800
Expenditures	198,576	208,440	233,125	213,243
Rev in Excess of Exp	(123,593)	(116,970)	(108,325)	(88,443)
Facilities Management				
Revenue	-	-	-	122,143
Expenditures	-	-	316,655	122,143
Rev in Excess of Exp	-	-	(316,655)	-
Print Shop				
Revenue	169,692	174,706	199,751	131,509
Expenditures	128,880	142,462	189,569	131,509
Rev in Excess of Exp	40,812	32,244	10,182	-
Radio Shop				
Revenue	278,886	259,059	399,979	377,350
Expenditures	267,936	279,334	300,400	275,518
Rev in Excess of Exp	10,950	(20,275)	99,579	101,832
Utilities				
Revenue	4,401,679	4,890,902	4,914,000	4,870,250
Expenditures	4,075,629	4,528,950	4,550,000	4,870,250
Rev in Excess of Exp	326,051	361,952	364,000	-



Central Services





Operating Budget Changes

- New: Allocation of Facilities Management
 - Replaces 8% markup on utilities
- Removal of Central Purchasing (move into Admin/Finance)
- Replacement of Financial Specialist Senior with Executive Assistant
 - Removal of part-time Administrative Assistant
- Equipment Services: Charge for Labor Rates is unchanged from 2019
 - Internal: Trucks: \$74/hour; Cars: \$66/hour
 - External: \$80/hour



Questions?

Fund 101 - General Fund Administration & Finance (0401)

Expenditures by Type	2019				2020 Proposed Budget	Forecast				Budget	
	2017	2018	Amended	06/30/19		2021	2022	2023	2024	Variance 2019-2020	% Change
	Actual	Actual	Budget	Actual							
Personnel											
Salaries & Wages	1,433,388	1,499,948	1,642,180	774,336	1,349,985	1,354,814	1,382,813	1,411,369	1,440,500	(292,195)	-18%
Health Insurance	293,194	276,501	251,400	91,488	232,208	246,208	260,208	276,208	292,208	(19,192)	-8%
Fringe Benefits	278,057	288,651	319,581	147,659	263,967	267,779	273,440	279,220	285,121	(55,614)	-17%
Total Personnel	2,004,639	2,065,101	2,213,161	1,013,483	1,846,160	1,868,801	1,916,461	1,966,797	2,017,829	(367,001)	-17%
Supplies	23,882	13,679	24,478	6,128	16,720	16,720	16,720	16,720	16,720	(7,758)	-32%
Services & Charges											
Professional Services	78,605	61,887	47,643	22,188	69,000	70,000	61,000	70,000	61,000	21,357	45%
Printing & Advertising	780	976	900	292	1,000	1,000	1,000	1,000	1,000	100	11%
Education & Training	11,980	8,823	11,110	2,364	5,760	5,760	5,760	5,760	5,760	(5,350)	-48%
Travel	11,212	8,103	8,103	4,669	6,000	6,000	6,000	6,000	6,000	(2,105)	-26%
Repairs & Maintenance	6,968	3,350	9	9	1,100	1,100	1,100	1,100	1,100	1,091	12122%
Other Interfund Allocation	233,760	196,753	228,287	114,143	303,926	356,878	363,550	371,719	377,910	75,639	33%
Debt Service											
Principal	4,487	8,168	-	-	-	-	-	-	-	-	-
Interest & Fees	589	1,051	-	-	-	-	-	-	-	-	-
Other Services & Charges	32,018	26,294	38,858	15,418	11,585	11,585	11,585	11,585	11,585	(27,273)	-70%
Transfers Out	-	500	-	-	-	-	-	-	-	-	-
Total Services & Charges	380,400	315,905	334,912	159,083	398,371	452,323	449,995	467,164	464,355	63,459	19%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,408,921	2,394,684	2,572,551	1,178,693	2,261,251	2,337,844	2,383,176	2,450,681	2,498,904	(311,300)	-12%
Revenue											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	12,600	18,712	19,789	19,789	5,000	5,000	5,000	5,000	5,000	(14,789)	-75%
Total Revenue	12,600	18,712	19,789	19,789	5,000	5,000	5,000	5,000	5,000	(14,789)	-75%
Department Purpose:											
The Department of Administration & Finance provides financial management and administrative services to City operations											

Fund 101 - General Fund WNIT Contract (0302)

Expenditures by Type	2017	2018	2019	2020 Proposed Budget	Forecast				Budget	% Change	
	Actual	Actual	Amended Budget		06/30/19 Actual	2021	2022	2023	2024		Variance 2019-2020
	Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	
Total Personnel	-	-	-	-	-	-	-	-	-	-	
Supplies	-	-	-	-	-	-	-	-	-	-	
Services & Charges											
Grants & Subsidies	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	-	0%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	-	0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	-	0%
Revenue											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-

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 217 - Gift, Donation, Bequest

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance	%
						2021	2022	2023	2024	2019-2020	Change
Revenue											
Interest Earnings	1,256	2,481	5,400	4,073	7,728	7,543	7,356	7,228	7,142	2,328	43%
Wayfinding Signage Project	-	50,000	100,000	100,000	-	-	-	-	-	(100,000)	-100%
Bloomberg Mayors Challenge	-	-	274,000	274,000	-	-	-	-	-	(274,000)	-100%
Human Rights Scholarship Prog.	-	-	94,493	88,053	18,000	18,000	18,000	18,000	18,000	(76,493)	-81%
Hesburgh-MLK Memorial	146,593	-	-	-	-	-	-	-	-	-	-
Historic Preservation Commis.	-	18,583	500	110	-	-	-	-	-	(500)	-100%
Animal Care & Control	37,463	40,167	25,000	3,851	25,000	25,000	25,000	25,000	2,700	-	0%
Pokagon Band Donation	-	-	100,000	100,000	-	-	-	-	-	(100,000)	-100%
Total Revenue	185,312	111,231	599,393	570,086	50,728	50,543	50,356	50,228	27,842	(548,665)	-92%
Expenditures by Project											
Wayfinding Signage Project	-	-	38,476	38,476	-	-	-	-	-	(38,476)	-100%
Bartlett St Roundabout Design	3,000	11,524	-	-	-	-	-	-	-	-	-
Bloomberg Mayors Challenge	-	-	-	11,308	-	-	-	-	-	-	-
Human Rights Scholarship Prog.	-	-	28,150	1,850	28,150	28,150	28,150	28,150	28,150	-	0%
Bike Signage	-	-	2,500	-	2,500	2,500	2,500	2,500	2,500	-	0%
Hesburgh-MLK Memorial	193,866	350	-	-	-	-	-	-	-	-	-
Historic Preservation Commis.	-	322	5,000	-	5,000	5,000	5,000	-	-	-	0%
Animal Care & Control	4,478	34,604	40,000	20,718	35,000	30,000	30,000	30,000	4,200	(5,000)	-13%
Pokagon Band Donation	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	201,343	46,800	114,126	72,351	70,650	65,650	65,650	60,650	34,850	(43,476)	-38%
Expenditures by Type											
Supplies	-	322	5,000	-	5,000	5,000	5,000	2,500	2,500	-	0%
Services & Charges											
Professional Services	3,000	42,669	72,976	70,501	22,300	22,300	22,300	22,300	-	(50,676)	-69%
Printing & Advertising	-	-	21,650	1,850	21,650	21,650	21,650	19,150	19,150	-	0%
Repairs & Maintenance	-	1,014	3,000	-	10,000	5,000	5,000	5,000	3,000	7,000	233%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	198,343	2,795	11,500	-	11,700	11,700	11,700	11,700	10,200	200	2%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	201,343	46,478	109,126	72,351	65,650	60,650	60,650	58,150	32,350	(43,476)	-40%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	201,343	46,800	114,126	72,351	70,650	65,650	65,650	60,650	34,850	(43,476)	-38%
Net Surplus / (Deficit)	(16,032)	64,431	485,267	497,735	(19,922)	(15,107)	(15,294)	(10,422)	(7,008)		
Beginning Cash Balance	116,569	100,898	165,219	-	650,486	630,564	615,457	600,163	589,741	Cash Reserve	
Cash Adjustments	361	(110)	-	-	-	-	-	-	-	No reserve requirement	
Ending Cash Balance	100,898	165,219	650,486	-	630,564	615,457	600,163	589,741	582,733		
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.
- In 2019, the City received a \$100,000 donation from the Pokagon Band of the Potawatomi to be used towards the Bowman Creek Project.
- In 2019, the City received \$100,000 from Bloomberg Philanthropies, the first installment of a three-year Mayors Challenge commitment from Bloomberg.
- In 2019, the Human Rights Scholarship Program was moved into this fund.

Explanation of Expenditures and Significant Changes/Variations:

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

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

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

Mayor's Challenge Award - The City of South Bend is developing a transportation-as-a-benefit program, partnering with local employers to provide free or subsidized transportation to/from work for low-wage shift workers who are transport insecure. Goals include reducing employee turnover, increasing productivity, and increasing resident access to employment, all of which will in turn strengthen the local economy. Of this grant, 62% of funds are allocated to personnel who will design, implement and manage the program and develop a self-sustaining model. 17% of funds are allocated to covering costs of participant transportation; the 3-year period we will transition from program-funded transportation to employer/employee-funded transportation. 18% of costs are allocated to operational/technical partners to develop and manage infrastructure (data management, participant enrollment, etc.). 3% of costs are allocated to media/communications to support employer recruitment, participant enrollment, and public messaging. 1% of costs are allocated to travel/events; it's estimated that key program personnel will travel 1x for program research and 2x to relevant industry conferences and that the program will host 3 major events to recruit new partners/participants for the program. At the end of the 3-year period, it is expected the city will have developed a sustainable, replicable model for a transportation-as-a-benefit program which will continue to scale across the South Bend region and other similar geographies.

Fund 226 - Liability Insurance

Fund Type	Internal Service Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Interest Earnings	41,588	70,377	70,000	44,092	38,680	37,141	35,484	33,650	31,687	(31,320)	-45%
Other Income	79,055	703,577	897,304	894,897	2,000	2,000	2,000	2,000	2,000	(895,304)	-100%
Interfund Allocation Reimb	2,921,201	2,053,107	3,944,597	1,978,991	2,914,500	3,914,500	3,919,500	3,924,500	3,929,500	(1,030,097)	-26%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	3,041,844	2,827,061	4,911,901	2,917,980	2,955,180	3,953,641	3,956,984	3,960,150	3,963,187	(1,956,721)	-40%
Expenditures by Dept											
Safety/Risk Management	211,107	225,183	251,682	122,229	213,267	222,841	225,237	232,001	234,680	(38,415)	-15%
Liability Insurance	1,291,733	1,380,506	2,032,932	386,823	2,001,965	2,005,403	2,008,892	2,012,579	2,016,315	(30,967)	-2%
Business Insurance	533,651	715,424	689,500	82,828	815,000	821,000	827,060	833,181	839,363	125,500	18%
Workers' Compensation	945,128	1,264,573	1,028,000	757,581	1,029,000	1,030,000	1,031,000	1,032,000	1,033,000	1,000	0%
Catastrophic Events	-	208,887	355,541	422,371	-	-	-	-	-	(355,541)	-100%
Total Expenditures	2,981,619	3,794,574	4,357,655	1,771,832	4,059,232	4,079,244	4,092,189	4,109,761	4,123,358	(298,423)	-7%
Expenditures by Type											
Personnel											
Salaries & Wages	176,450	188,273	154,286	76,247	162,412	165,600	168,852	172,169	175,553	8,126	5%
Health Insurance	56,407	47,766	30,168	15,084	34,831	36,931	39,031	41,431	43,831	4,663	13%
Fringe Benefits	34,389	37,447	31,053	15,076	32,781	33,425	34,084	34,757	35,444	1,728	6%
Total Personnel	267,246	273,487	215,507	106,408	230,024	235,956	241,967	248,357	254,828	14,517	7%
Supplies	11,973	10,108	17,125	48,813	13,000	13,025	13,050	13,075	13,100	(4,125)	-24%
Services & Charges											
Professional Services	217,161	177,662	184,929	100,294	184,929	185,929	186,929	187,929	188,929	-	0%
Printing & Advertising	54	-	-	-	-	-	-	-	-	-	-
Education & Training	11,655	13,336	29,750	21,971	20,000	20,000	20,000	20,000	20,000	(9,750)	-33%
Travel	2,397	2,743	6,082	1,316	3,000	5,000	3,000	5,000	3,000	(3,082)	-51%
Repairs & Maintenance	1,753	105,403	26,965	13,083	2,000	2,000	2,000	2,000	2,000	(24,965)	-93%
Other Interfund Allocation	80,568	111,929	144,621	72,309	77,879	82,934	84,783	86,819	88,738	(66,742)	-46%
Insurance	1,283,039	1,640,270	1,408,500	724,444	1,535,000	1,541,000	1,547,060	1,553,181	1,559,363	126,500	9%
Other Services & Charges	1,105,772	1,328,847	1,992,600	320,795	1,993,400	1,993,400	1,993,400	1,993,400	1,993,400	800	0%
Transfers Out	-	25,425	-	-	-	-	-	-	-	-	-
Total Services & Charges	2,702,400	3,405,616	3,793,447	1,254,212	3,816,208	3,830,263	3,837,172	3,848,329	3,855,430	22,761	1%
Capital	-	105,364	331,576	362,399	-	-	-	-	-	(331,576)	-100%
Total Expenditures	2,981,619	3,794,574	4,357,655	1,771,832	4,059,232	4,079,244	4,092,189	4,109,761	4,123,358	(298,423)	-7%
Net Surplus / (Deficit)	60,225	(967,513)	554,246	1,146,148	(1,104,052)	(125,603)	(135,205)	(149,611)	(160,171)		
Beginning Cash Balance	4,599,205	4,674,728	3,705,796		4,260,042	3,155,990	3,030,387	2,895,182	2,745,571	Cash Reserve	
Cash Adjustments	15,298	(1,419)	-	-	-	-	-	-	-	50% of Annual expenditures	
Ending Cash Balance	4,674,728	3,705,796	4,260,042	3,155,990	3,155,990	3,030,387	2,895,182	2,745,571	2,585,400		
Cash Reserves Target	1,490,810	1,897,287	2,178,828		2,029,616	2,039,622	2,046,095	2,054,881	2,061,679		

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 404 - County Option Income Tax

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		
Revenue											
Local Income Taxes	10,459,265	12,339,734	12,148,294	6,805,700	12,452,001	12,452,001	12,452,001	12,452,001	12,452,001	303,707	2%
Intergov./ Grants	-	-	12,500	12,500	-	-	-	-	-	(12,500)	-100%
Charges for Services	2,500	6,000	-	-	-	-	-	-	-	-	-
Interest Earnings	82,414	182,755	230,000	143,558	100,000	110,426	127,618	144,213	158,409	(130,000)	-57%
Other Income	520,663	651,457	62,012	32,012	40,000	24,000	24,000	28,000	20,000	(22,012)	-35%
Transfers In	-	324,159	927,077	927,077	-	-	-	-	-	(927,077)	-100%
Total Revenue	11,064,843	13,504,106	13,379,883	7,920,846	12,592,001	12,586,427	12,603,619	12,624,214	12,630,410	(787,882)	-6%
Expenditures by Dept											
Goodwill Strategic Outreach	-	130,000	130,000	65,000	-	-	-	-	-	(130,000)	-100%
Election Costs	-	-	120,000	187,026	-	-	-	126,000	-	(120,000)	-100%
Debt Service & Other	163,750	152,312	577,188	254,288	977,284	40,000	40,000	-	-	400,096	69%
South Bend Art Museum	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	-	0%
Studebaker Museum	273,014	277,864	279,622	139,812	279,624	279,624	279,624	279,624	279,624	2	0%
Light Up South Bend	150,573	88,404	338,101	148,874	200,000	200,000	200,000	200,000	200,000	(138,101)	-41%
Street Department Paving	-	-	1,937,750	968,875	1,987,750	1,987,750	1,987,750	1,987,750	1,987,750	50,000	3%
Local Roads & Streets	291,639	12,755	573	-	-	-	-	-	-	(573)	-100%
Utilities & Services	3,444,906	2,682,053	2,436,601	1,269,387	2,577,816	2,456,640	2,488,356	2,520,707	2,553,705	141,215	6%
Curb & Sidewalk	1,677,224	1,500,000	1,500,000	750,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	-	0%
Information Technology	636,651	2,874	3,052,662	525,781	33,414	-	-	-	-	(3,019,248)	-99%
Police Dept Gas & Vehicle Maint	1,285,545	1,158,785	25,000	-	-	-	-	-	-	(25,000)	-100%
Police Vehicle Debt Service Pmts	838,149	1,646,441	1,618,740	509,368	1,684,757	1,807,263	1,228,833	1,179,764	1,474,705	66,017	4%
Fire Department & EMS	228,845	166,390	926,579	463,290	-	-	-	-	-	(926,579)	-100%
Community Investment	746,571	949,592	2,402,354	597,596	1,500,000	1,625,000	1,625,000	1,625,000	1,625,000	(902,354)	-38%
Parks Administration	1,415,007	1,287,600	400,000	200,000	800,000	800,000	800,000	800,000	800,000	400,000	100%
Corridor Ambassadors	143,902	189,133	351,050	346,659	736,356	736,356	736,356	736,356	736,356	385,306	110%
Vacant & Abandoned Houses	15,200	-	847,208	265,677	250,000	250,000	250,000	250,000	250,000	(597,208)	-70%
Total Expenditures	11,375,975	10,309,203	17,008,428	6,756,633	12,592,001	11,747,633	11,200,919	11,270,201	11,472,140	(4,416,427)	-26%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	892,386	683,344	278,101	140,713	140,000	140,000	140,000	140,000	140,000	(138,101)	-50%
Services & Charges											
Professional Services	723,673	244,535	3,707,354	740,884	250,000	230,000	230,000	230,000	230,000	(3,457,354)	-93%
Printing & Advertising	1,701	-	-	-	-	-	-	-	-	-	-
Utilities	1,578,568	1,614,522	1,570,000	865,229	1,554,725	1,585,820	1,617,536	1,649,887	1,682,885	(15,275)	-1%
Education & Training	12,430	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	1,663,859	1,483,180	631,354	360,918	762,271	610,000	610,000	610,000	610,000	130,917	21%
Other Interfund Allocation	7,140	6,873	8,631	4,317	8,633	8,633	8,633	8,633	8,633	2	0%
Debt Service											
Principal	1,224,069	1,585,484	1,603,620	499,647	1,620,219	1,706,778	1,130,651	1,071,565	1,360,000	16,599	1%
Interest & Fees	65,722	60,957	44,282	24,302	97,952	100,485	98,182	108,199	114,705	53,670	121%
Grants & Subsidies	530,874	1,143,117	1,952,816	705,563	1,360,991	1,360,991	1,360,991	1,360,991	1,360,991	(591,825)	-30%
Other Services & Charges	1,028,720	572,460	1,779,078	958,993	1,322,176	1,387,176	1,387,176	1,473,176	1,347,176	(456,902)	-26%
Transfers Out	3,442,578	2,787,600	4,764,329	2,382,165	5,375,034	4,437,750	4,437,750	4,437,750	4,437,750	610,705	13%
Total Services & Charges	10,279,335	9,498,728	16,061,464	6,542,017	12,352,001	11,427,633	10,880,919	10,950,201	11,152,140	(3,709,463)	-23%
Capital											
Land	577	91,395	216,908	23,013	-	-	-	-	-	(216,908)	-100%
Land Improvements	-	11,493	50,000	-	-	-	-	-	-	(50,000)	-100%
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	24,868	-	-	-	-	-	-	-	-	-	-
Infrastructure	178,811	24,243	401,955	50,891	100,000	180,000	180,000	180,000	180,000	(301,955)	-75%
Capital	204,255	127,132	668,863	73,904	100,000	180,000	180,000	180,000	180,000	(568,863)	-85%
Total Expenditures	11,375,975	10,309,203	17,008,428	6,756,633	12,592,001	11,747,633	11,200,919	11,270,201	11,472,140	(4,416,427)	-26%
Net Surplus / (Deficit)	(311,133)	3,194,903	(3,628,545)	1,164,213	-	838,794	1,402,700	1,354,013	1,158,270		
Beginning Cash Balance	8,935,608	8,614,576	11,799,456		8,170,911	8,170,911	9,009,705	10,412,405	11,766,418	Cash Reserve	
Cash Adjustments	(9,900)	(10,022)	-		-	-	-	-	-	50% of Annual expenditures	
Ending Cash Balance	8,614,576	11,799,456	8,170,911		8,170,911	9,009,705	10,412,405	11,766,418	12,924,688		
Cash Reserves Target	5,687,988	5,154,601	8,504,214		6,296,001	5,873,817	5,600,460	5,635,101	5,736,070		
Fund Purpose:	This fund accounts for the receipt and expense of County Option Income Tax (COIT).										

Fund 406 - Cumulative Capital Development

Fund Type	Capital Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Property Taxes	436,823	436,677	436,330	245,374	415,213	422,272	429,451	436,752	444,177	(21,117)	-5%
Intergov./ Shared Revenues	38,286	38,373	34,014	19,576	10,000	5,000	-	-	-	(24,014)	-71%
Interest Earnings	3,875	8,476	7,500	4,857	330	724	1,486	3,685	8,640	(7,170)	-96%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	478,984	483,526	477,844	269,807	425,543	427,996	430,937	440,437	452,817	(52,301)	-11%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	428,124	549,419	488,053	227,113	550,179	370,109	353,115	255,412	47,993	62,126	13%
Interest & Fees	10,117	25,983	44,068	18,255	37,638	25,590	15,625	5,602	547	(6,430)	-15%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	438,241	575,402	532,121	245,368	587,817	395,699	368,740	261,014	48,540	55,696	10%
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	286,000	-	-	-	-	-	-	(286,000)	-100%
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total Capital	-	-	286,000	-	-	-	-	-	-	(286,000)	-100%
Total Expenditures	438,241	575,402	818,121	245,368	587,817	395,699	368,740	261,014	48,540	(230,304)	-28%
Net Surplus / (Deficit)	40,743	(91,876)	(340,277)	24,439	(162,274)	32,297	62,197	179,423	404,277		
Beginning Cash Balance	579,295	622,016	529,328	-	189,051	26,777	59,074	121,271	300,694	Cash Reserve	
Cash Adjustments	1,978	(813)	-	-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	622,016	529,328	189,051	-	26,777	59,074	121,271	300,694	704,971		
Cash Reserves Target	109,560	143,851	204,530	-	146,954	98,925	92,185	65,254	12,135		
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.										

Fund 407 - Cumulative Capital Improvement

Fund Type	Capital Funds				Control	City Funds					
	2017	2018	2019		2020	Forecast				Budget	%
	Actual	Actual	Amended	06/30/19	Proposed	2021	2022	2023	2024	Variance	Change
			Budget	Actual	Budget					2019-2020	
Revenue											
Intergov./ Shared Revenues	395,915	236,379	207,296	111,614	240,933	240,933	240,933	240,933	240,933	33,637	16%
Interest Earnings	3,174	5,563	7,500	5,114	8,500	6,047	6,258	6,471	6,687	1,000	13%
Other Income	25,000	25,000	25,000	-	-	-	-	-	-	(25,000)	-100%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	424,088	266,942	239,796	116,728	249,433	246,980	247,191	247,404	247,620	9,637	4%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	356,250	-	-	-	-	-	-	-	-	-	-
Interest & Fees	15,800	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	249,500	-	-	250,000	-	-	-	-	250,000	-
Total Services & Charges	372,050	249,500	-	-	250,000	-	-	-	-	250,000	-
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	28,000	-	100,000	-	-	-	-	72,000	257%
Bldgs & Bldg Improve.	-	-	-	-	-	50,000	50,000	50,000	50,000	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	80,000	180,000	180,000	180,000	180,000	80,000	-
Total Capital	-	-	28,000	-	180,000	230,000	230,000	230,000	230,000	152,000	543%
Total Expenditures	372,050	249,500	28,000	-	430,000	230,000	230,000	230,000	230,000	402,000	1436%
Net Surplus / (Deficit)	52,038	17,442	211,796	116,728	(180,567)	16,980	17,191	17,404	17,620		
Beginning Cash Balance	377,581	430,948	447,850		659,646	479,079	496,059	513,250	530,654	Cash Reserve	
Cash Adjustments	1,329	(541)	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	430,948	447,850	659,646		479,079	496,059	513,250	530,654	548,274		
Cash Reserves Target	93,013	62,375	7,000		107,500	57,500	57,500	57,500	57,500		

Fund 408 - Economic Development Income Tax

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		Change
Revenue											
Local Income Taxes	10,433,361	11,885,489	11,632,846	6,676,038	11,923,667	11,923,667	11,923,667	11,923,667	11,923,667	290,821	2%
Charges for Services	300,000	-	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	-	-	-	-	-	0%
Interest Earnings	111,297	260,688	285,000	183,476	165,000	178,941	181,823	182,153	178,263	(120,000)	-42%
Other Income	2,701	598,182	7,501	7,501	-	-	-	-	-	(7,501)	-100%
Transfers In	735,240	-	178,534	178,534	-	-	-	-	-	(178,534)	-100%
Total Revenue	11,937,260	13,099,020	12,608,541	7,400,209	12,593,327	12,252,608	12,255,490	12,255,820	12,101,930	(15,214)	0%
Expenditures by Dept											
Debt Service & Other	609,383	999,446	415,000	150,000	680,735	200,000	200,000	200,000	200,000	265,735	64%
Street Department Paving	1,937,750	1,937,750	-	-	-	-	-	-	-	-	-
PSAP	2,020,453	2,395,284	2,857,018	1,409,006	2,799,865	2,855,862	2,912,979	2,971,239	3,030,664	(57,153)	-2%
Dept of Community Investment	2,339,604	2,860,829	6,997,310	1,657,088	3,970,899	3,945,335	4,009,842	4,078,106	4,150,469	(3,026,411)	-43%
Potawatomi Zoo	1,622,673	100,000	322,949	59,137	322,900	326,100	334,100	336,500	328,500	(49)	0%
Parks & Recreation	459,085	347,259	400,525	221,994	377,756	376,006	374,106	371,981	374,781	(22,769)	-6%
Code Enforcement	2,152,356	1,258,252	2,364,559	1,182,280	2,973,805	3,142,700	3,238,560	3,298,030	3,340,399	609,246	26%
Animal Care & Control	728,865	820,662	845,841	422,921	891,414	930,200	950,761	973,014	994,565	45,573	5%
Total Expenditures	11,870,169	10,719,482	14,203,202	5,102,424	12,017,374	11,776,203	12,020,348	12,228,870	12,419,378	(2,185,828)	-15%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	3,957,291	2,528,862	3,462,808	1,714,140	3,515,865	3,481,862	3,538,979	3,597,239	3,656,664	53,057	2%
Printing & Advertising	2,054	606	5,043	53	5,000	5,000	5,000	5,000	5,000	(43)	-1%
Utilities	12,778	1,281	1,055	-	-	-	-	-	-	(1,055)	-100%
Repairs & Maintenance	110,215	133,329	228,885	75,016	176,000	176,000	176,000	176,000	176,000	(52,885)	-23%
Debt Service											
Principal	228,333	-	149,381	34,137	165,000	175,000	190,000	200,000	200,000	15,619	10%
Interest & Fees	189,975	750	173,568	25,000	157,900	151,100	144,100	136,500	128,500	(15,668)	-9%
Grants & Subsidies	415,981	964,922	3,728,656	312,023	930,000	930,000	930,000	930,000	930,000	(2,798,656)	-75%
Other Services & Charges	225,728	467,351	7,285	41	5,000	5,000	5,000	5,000	5,000	(2,285)	-31%
Transfers Out	6,667,496	6,572,551	5,781,521	2,923,039	7,012,609	6,802,241	6,981,269	7,129,131	7,268,214	1,231,088	21%
Total Services & Charges	11,809,852	10,669,652	13,538,202	5,083,449	11,967,374	11,726,203	11,970,348	12,178,870	12,369,378	(1,570,828)	-12%
Capital											
Land	2,700	-	665,000	18,975	-	-	-	-	-	(665,000)	-100%
Land Improvements	-	49,830	-	-	50,000	50,000	50,000	50,000	50,000	50,000	-
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	57,617	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total Capital	60,317	49,830	665,000	18,975	50,000	50,000	50,000	50,000	50,000	(615,000)	-92%
Total Expenditures	11,870,169	10,719,482	14,203,202	5,102,424	12,017,374	11,776,203	12,020,348	12,228,870	12,419,378	(2,185,828)	-15%
Net Surplus / (Deficit)	67,091	2,379,538	(1,594,661)	2,297,784	575,953	476,405	235,142	26,950	(317,448)		
Beginning Cash Balance	11,135,200	12,770,240	15,134,269		13,539,608	14,115,561	14,591,966	14,827,108	14,854,058		
Cash Adjustments	1,567,950	(15,509)	-		-	-	-	-	-		
Ending Cash Balance	12,770,240	15,134,269	13,539,608		14,115,561	14,591,966	14,827,108	14,854,058	14,536,610		
Cash Reserves Target	5,935,085	5,359,741	7,101,601		6,008,687	5,888,102	6,010,174	6,114,435	6,209,689		
										Cash Reserve	
										50% of Annual expenditures	
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.										

Fund 750 - Equipment/Vehicle Leasing

Fund Type	Capital Funds				Control	City Funds					
	2017	2018	2019		2020	Forecast				Budget	
	Actual	Actual	Amended	06/30/19	Proposed	2021	2022	2023	2024	Variance	%
			Budget	Actual	Budget					2019-2020	Change
Revenue											
Interest Earnings	7,227	31,472	17,000	11,856	-	-	-	-	-	(17,000)	-100%
Debt Proceeds	4,548,500	6,638,312	2,034,625	-	4,329,076	-	-	-	-	2,294,451	113%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	101,776	-	-	-	-	-	-	-	-	-
Total Revenue	4,555,727	6,771,560	2,051,625	11,856	4,329,076	-	-	-	-	2,277,451	111%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	186	-	-	27,927	-	-	-	-	-	-	-
Interest & Fees	-	500	-	2,822	-	-	-	-	-	-	-
Other Services & Charges	-	217,125	-	250	-	-	-	-	-	-	-
Transfers Out	-	219,861	-	-	-	-	-	-	-	-	-
Total Services & Charges	186	437,486	-	30,999	-	-	-	-	-	-	-
Capital											
Motor Equipment	2,810,692	5,216,617	2,582,750	1,004,197	2,854,076	-	-	-	-	271,326	11%
Machinery & Equipment	853,051	1,170,088	450,000	805,159	1,475,000	-	-	-	-	1,025,000	228%
Water Meters	471,068	603,954	-	-	-	-	-	-	-	-	-
Total Capital	4,134,811	6,990,658	3,032,750	1,809,356	4,329,076	-	-	-	-	1,296,326	43%
Total Expenditures	4,134,997	7,428,144	3,032,750	1,840,355	4,329,076	-	-	-	-	1,296,326	43%
Net Surplus / (Deficit)	420,730	(656,584)	(981,125)	(1,828,499)	-	-	-	-	-		
Beginning Cash Balance	-	3,598,717	2,942,040		1,960,915	1,960,915	1,960,915	1,960,915	1,960,915	Cash Reserve	
Cash Adjustments	3,177,987	(93)			-	-	-	-	-	No reserve requirement -	
Ending Cash Balance	3,598,717	2,942,040	1,960,915		1,960,915	1,960,915	1,960,915	1,960,915	1,960,915	Capital lease fund - spend	
Cash Reserves Target	-	-	-		-	-	-	-	-	down to zero	
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.											

Fund 755 - South Bend Building Corp

Fund Type	Debt Service Funds				Control	City Funds					
	2017	2018	2019		2020	Forecast				Budget	
	Actual	Actual	Amended	06/30/19	Proposed	2021	2022	2023	2024	Variance	%
			Budget	Actual	Budget					2019-2020	Change
Revenue											
Interest Earnings	3,162	10,314	10,000	6,818	4,000	3,000	2,000	1,000	1,000	(6,000)	-60%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	2,650,500	2,646,000	2,635,750	1,322,250	2,635,586	2,312,605	1,959,280	1,186,105	410,630	(164)	0%
Total Revenue	2,653,662	2,656,314	2,645,750	1,329,068	2,639,586	2,315,605	1,961,280	1,187,105	411,630	(6,164)	0%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	2,040,000	2,100,000	2,175,000	1,195,000	2,250,000	2,000,000	1,735,000	1,035,000	280,000	75,000	3%
Interest & Fees	604,164	536,875	459,750	240,119	380,085	307,705	221,780	148,605	130,630	(79,665)	-17%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	2,644,164	2,636,875	2,634,750	1,435,119	2,630,085	2,307,705	1,956,780	1,183,605	410,630	(4,665)	0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,644,164	2,636,875	2,634,750	1,435,119	2,630,085	2,307,705	1,956,780	1,183,605	410,630	(4,665)	0%
Net Surplus / (Deficit)	9,498	19,439	11,000	(106,051)	9,501	7,900	4,500	3,500	1,000		
Beginning Cash Balance	-	771,586	791,026		802,026	811,527	819,427	823,927	827,427	Cash Reserve	
Cash Adjustments	762,089	-	-		-	-	-	-	-	100% cash reserves per	
Ending Cash Balance	771,586	791,026	802,026		811,527	819,427	823,927	827,427	828,427	bond covenants	
Cash Reserves Target	771,586	791,026	802,026		811,527	819,427	823,927	827,427	828,427		

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.

2020 Proposed Staffing Summary

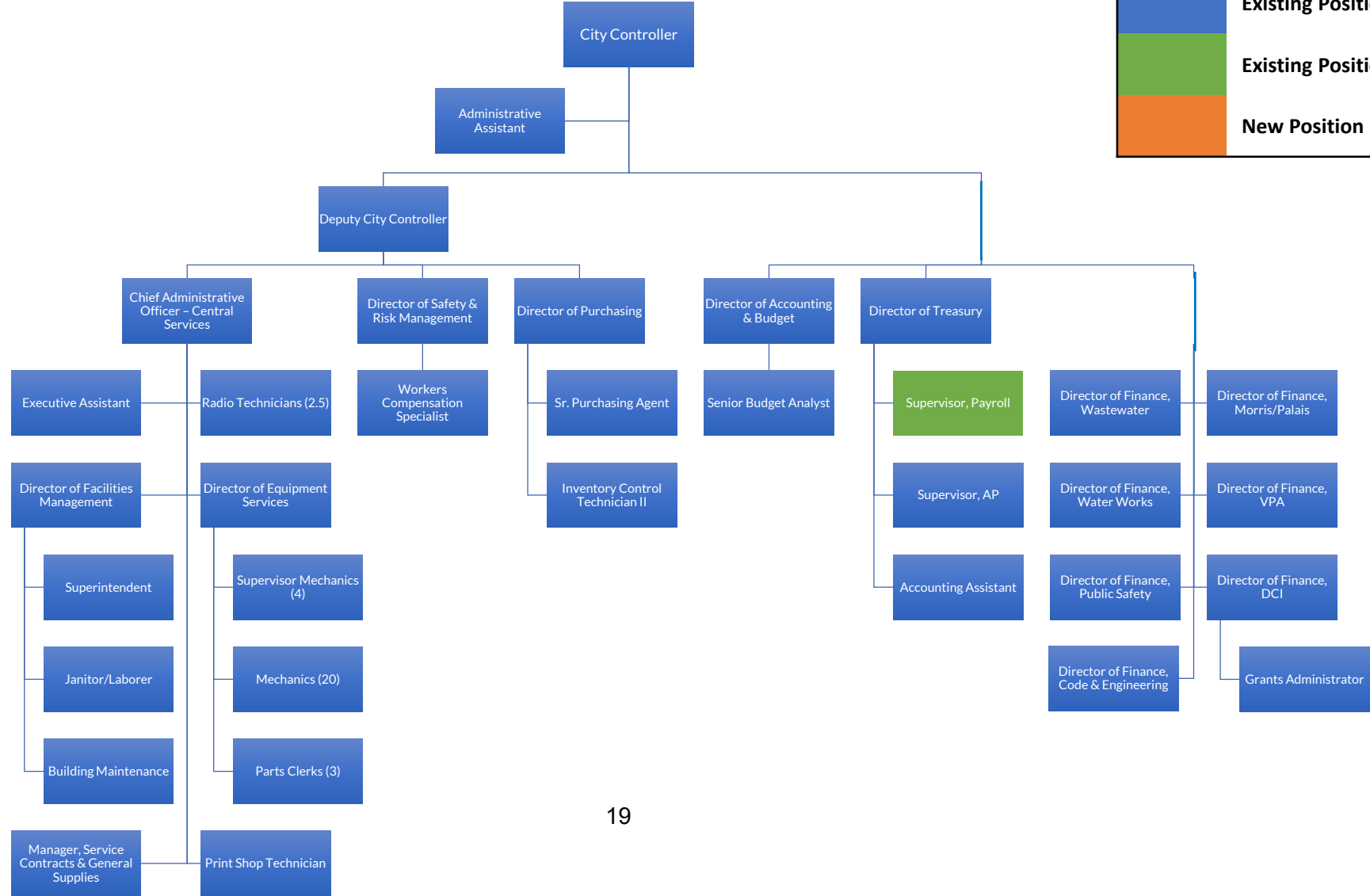
City of South Bend

Fund	Department	Position	Status	FTE	2019 Salary Cap	Proposed % Increase	2020 Salary Cap
101-0401	Admin & Finance	Accounting Assistant	NB	1	\$ 44,500	2.0%	\$ 45,390
101-0401	Admin & Finance	Administrative Assistant I	NB	1	\$ 41,336	2.0%	\$ 42,163
101-0401	Admin & Finance	Budget Analyst - Senior	NB	1	\$ 64,945	2.0%	\$ 66,244
101-0401	Admin & Finance	City Controller	NB	1	\$ 121,904	2.0%	\$ 124,342
101-0401	Admin & Finance	Deputy City Controller	NB	1	\$ 99,367	2.0%	\$ 101,354
101-0401	Admin & Finance	Director of Accounting and Budget	NB	1	\$ 76,158	2.0%	\$ 77,681
101-0401	Admin & Finance	Director of Finance - Code/AC&C/Engineering	NB	1	\$ 67,885	2.0%	\$ 69,243
101-0401	Admin & Finance	Director of Finance - Morris/Palais (VPA)	NB	1	\$ 67,885	2.0%	\$ 69,243
101-0401	Admin & Finance	Director of Finance - Parks (VPA)	NB	1	\$ 67,885	2.0%	\$ 69,243
101-0401	Admin & Finance	Director of Finance - Public Safety	NB	1	\$ 67,885	2.0%	\$ 69,243
101-0401	Admin & Finance	Director of Finance - Wastewater	NB	1	\$ 67,885	2.0%	\$ 69,243
101-0401	Admin & Finance	Director of Finance - Water Works	NB	1	\$ 67,885	2.0%	\$ 69,243
101-0401	Admin & Finance	Director of Purchasing	NB	1	\$ 81,600	2.0%	\$ 83,232
101-0401	Admin & Finance	Director of Redevelopment Finance	NB	1	\$ 73,440	2.0%	\$ 74,909
101-0401	Admin & Finance	Director of Treasury	NB	1	\$ 77,681	2.0%	\$ 79,235
101-0401	Admin & Finance	Grants Administrator	NB	1	\$ 62,898	2.0%	\$ 64,156
101-0401	Admin & Finance	Inventory Control Technician	NB	1	\$ 38,288	2.0%	\$ 39,054
101-0401	Admin & Finance	Senior Purchasing Agent	NB	1	\$ 51,000	2.0%	\$ 52,020
101-0401	Admin & Finance	Supervisor - Accounts Payable	NB	1	\$ 50,026	2.0%	\$ 51,027
101-0401	Admin & Finance	Supervisor - Payroll	NB	1	\$ 51,000	10.0%	\$ 56,100
226-0403	Admin & Finance	Director of Safety & Risk	NB	1	\$ 62,661	2.0%	\$ 63,914
226-0403	Admin & Finance	Worker's Compensation Specialist	NB	1	\$ 37,885	2.0%	\$ 38,643
226-0412	Admin & Finance	Paralegal	NB	1	\$ 55,740	2.0%	\$ 56,855
		Total FTEs - Admin & Finance		23			
222-0605	Central Services	Chief Administration Officer	NB	1	\$ 99,367	2.0%	\$ 101,354
222-0605	Central Services	Director of Equipment Services	NB	1	\$ 75,000	2.0%	\$ 76,500
222-0605	Central Services	Executive Assistant	NB	1	\$ 55,740	2.0%	\$ 56,855
222-0605	Central Services	Manager - Service Contracts & General Supplies	NB	1	\$ 61,200	2.0%	\$ 62,424
222-0605	Central Services	Supervisor-Maint Mechanic	NB	4	\$ 58,716	2.0%	\$ 59,890
222-0605	Central Services	Machinist V	TM	2	\$ 45,740	1.0%	\$ 46,197
222-0605	Central Services	Mechanic IV	TM	6	\$ 42,370	1.0%	\$ 42,794
222-0605	Central Services	Mechanic V	TM	12	\$ 45,740	1.0%	\$ 46,197
222-0605	Central Services	Parts Clerk I	TM	1	\$ 37,191	1.0%	\$ 37,563
222-0605	Central Services	Parts Clerk II	TM	2	\$ 38,314	1.0%	\$ 38,697
222-0606	Central Services	Superintendent IV	NB	1	\$ 56,308	2.0%	\$ 57,434
222-0606	Central Services	Building Maintenance	TM	1	\$ 37,274	1.0%	\$ 37,647
222-0606	Central Services	Janitor/General Labor	TM	1	\$ 34,175	1.0%	\$ 34,517
222-0613	Central Services	Print Shop Technician	NB	1	\$ 40,259	2.0%	\$ 41,064
222-0614	Central Services	Director of Communications & Radio	NB	1	\$ 60,120	2.0%	\$ 61,322
222-0614	Central Services	Radio Equipment Installation Technician	NB	1	\$ 45,000	2.0%	\$ 45,900
222-0614	Central Services	Radio Technician III	NB	1	\$ 54,924	2.0%	\$ 56,022
222-0680	Central Services	Director of Facilities Management	NB	1	\$ 67,350	2.0%	\$ 68,697
		Total FTES - Central Services		39			



Administration & Finance

Key	
	Existing Position, Standard Raise
	Existing Position, Raise > 2%
	New Position



2020 Proposed Budget - Line-Level Detail

City of South Bend

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
101-0302-411.31-06	OTHER PROFESSIONAL SVCS	Admin & Finance	Grants & Subsidies	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000
101-0401-415.10-01	SALARIED WAGES	Admin & Finance	Salaries & Wages	1,424,530	1,478,842	1,605,420	1,603,420	639,100	1,327,365	1,358,976	1,387,059	1,415,700	1,444,917
101-0401-415.10-03	SEASONAL & INTERNS	Admin & Finance	Salaries & Wages	8,858	21,107	14,140	14,140	1,126	-	-	-	-	-
101-0401-415.10-09	PERMANENT PART-TIME	Admin & Finance	Salaries & Wages	-	-	22,620	22,620	6,687	22,620	-	-	-	-
101-0401-415.10-10	HIRING BONUS	Admin & Finance	Salaries & Wages	-	-	-	2,000	2,000	-	-	-	-	-
101-0401-415.11-01	FICA - REGULAR	Admin & Finance	Fringe Benefits	106,509	111,682	126,022	126,022	47,974	103,586	104,273	106,420	108,611	110,849
101-0401-415.11-04	PERF - REGULAR	Admin & Finance	Fringe Benefits	159,472	165,770	180,385	180,385	71,501	149,122	152,661	155,811	159,016	162,290
101-0401-415.11-07	UNEMPLOYMENT COMP	Admin & Finance	Fringe Benefits	-	-	-	-	-	133	406	692	989	1,299
101-0401-415.11-08	HEALTH INSURANCE	Admin & Finance	Fringe Benefits	293,194	276,501	251,400	251,400	75,181	232,208	302,208	312,208	332,208	352,208
101-0401-415.11-09	LIFE INSURANCE	Admin & Finance	Fringe Benefits	2,391	2,430	3,000	3,000	1,040	2,400	2,400	2,400	2,400	2,400
101-0401-415.11-12	AUTO ALLOWANCE	Admin & Finance	Fringe Benefits	6,950	1,000	1,200	1,200	500	2,100	2,100	2,100	2,100	2,100
101-0401-415.11-22	PARKING ALLOWANCE	Admin & Finance	Fringe Benefits	(168)	-	-	-	-	-	-	-	-	-
101-0401-415.11-24	CELL PHONE ALLOWANCE	Admin & Finance	Fringe Benefits	1,925	3,080	3,960	3,960	1,155	1,980	1,980	1,980	1,980	1,980
101-0401-415.11-25	FRINGE BENEFIT TAXES	Admin & Finance	Fringe Benefits	978	1,008	1,000	1,000	441	-	-	-	-	-
101-0401-415.11-29	PARENTAL LEAVE	Admin & Finance	Fringe Benefits	-	3,681	4,014	4,014	1,301	4,646	6,116	6,242	6,371	6,500
101-0401-415.21-02	PRINT SHOP	Admin & Finance	Supplies	1,085	1,084	1,500	1,500	346	300	300	300	300	300
101-0401-415.21-03	C.S. OFFICE SUPPLIES	Admin & Finance	Supplies	3,693	3,055	4,000	4,033	452	-	-	-	-	-
101-0401-415.21-04	OFFICE SUPPLIES	Admin & Finance	Supplies	17,651	8,808	18,000	18,795	4,532	15,420	17,920	17,920	17,920	17,920
101-0401-415.21-05	SMALL OFFICE EQUIPMENT	Admin & Finance	Supplies	-	732	-	150	124	-	-	-	-	-
101-0401-415.22-01	C.S. GASOLINE	Admin & Finance	Supplies	-	-	-	-	-	1,000	1,000	1,000	1,000	1,000
101-0401-415.22-24	OTHER OPERATING SUPPLIES	Admin & Finance	Supplies	-	-	-	-	-	-	-	-	-	-
101-0401-415.22-50	EMPLOYEE RECOGNITION PROG	Admin & Finance	Supplies	1,453	-	-	-	-	-	-	-	-	-
101-0401-415.31-01	LEGAL SERVICES	Admin & Finance	Professional Services	-	360	-	-	-	-	-	-	-	-
101-0401-415.31-06	OTHER PROFESSIONAL SVCS	Admin & Finance	Professional Services	78,605	61,137	46,000	47,643	21,813	69,000	70,000	61,000	70,000	61,000
101-0401-415.31-26	RECRUITMENT EXPENSES	Admin & Finance	Professional Services	-	390	-	-	-	-	-	-	-	-
101-0401-415.31-71	CENTRAL STORES ALLOCATION	Admin & Finance	Other Interfund Allocations	2,556	5,364	8,149	8,149	3,396	-	-	-	-	-
101-0401-415.31-73	PRINT SHOP ALLOCATION	Admin & Finance	Other Interfund Allocations	8,988	8,412	10,040	10,040	4,181	699	634	623	636	649
101-0401-415.31-76	IT ALLOCATION	Admin & Finance	Other Interfund Allocations	217,512	176,821	202,753	202,753	84,481	299,199	341,487	338,297	339,019	340,265
101-0401-415.31-78	LIABILITY INSURANCE ALLOC	Admin & Finance	Other Interfund Allocations	-	-	7,345	7,345	3,061	4,028	4,599	4,691	4,785	4,881
101-0401-415.32-02	POSTAGE	Admin & Finance	Other Services & Charges	7,109	6,530	7,000	7,000	4,077	5,000	5,000	5,000	5,000	5,000
101-0401-415.32-03	TRAVEL	Admin & Finance	Travel	-	-	10,000	8,105	2,625	6,000	6,000	6,000	6,000	6,000
101-0401-415.32-21	TRAVEL - MILEAGE	Admin & Finance	Travel	746	347	-	-	-	-	-	-	-	-
101-0401-415.32-22	TRAVEL - AIRFARE	Admin & Finance	Travel	3,904	2,565	-	-	-	-	-	-	-	-
101-0401-415.32-23	TRAVEL - HOTEL	Admin & Finance	Travel	4,706	3,683	-	-	-	-	-	-	-	-
101-0401-415.32-24	TRAVEL - MEALS	Admin & Finance	Travel	1,557	927	-	-	-	-	-	-	-	-
101-0401-415.32-25	TRAVEL - OTHER	Admin & Finance	Travel	299	582	-	-	-	-	-	-	-	-
101-0401-415.33-02	PUBLICATION LEGAL NOTICE	Admin & Finance	Printing & Advertising	780	976	900	900	292	1,000	1,000	1,000	1,000	1,000
101-0401-415.34-02	LIABILITY INSURANCE	Admin & Finance	Other Interfund Allocations	4,704	6,156	-	-	-	-	-	-	-	-
101-0401-415.36-01	BUILDING R&M	Admin & Finance	Repairs & Maintenance	-	90	-	-	-	-	-	-	-	-
101-0401-415.36-02	OFFICE EQUIP R&M	Admin & Finance	Repairs & Maintenance	6,968	3,260	-	-	-	-	-	-	-	-
101-0401-415.36-03	AUTO EQUIPMENT R&M	Admin & Finance	Repairs & Maintenance	-	-	-	-	-	1,100	1,100	1,100	1,100	1,100
101-0401-415.36-04	COMPUTER EQUIP R&M	Admin & Finance	Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
101-0401-415.36-05	OTHER EQUIP R&M	Admin & Finance	Repairs & Maintenance	-	-	-	9	9	-	-	-	-	-
101-0401-415.37-11	CAPITAL LEASE PRINCIPAL	Admin & Finance	Debt Service	4,487	8,168	-	-	-	-	-	-	-	-
101-0401-415.37-12	CAPITAL LEASE INTEREST	Admin & Finance	Debt Service	589	1,051	-	-	-	-	-	-	-	-
101-0401-415.38-01	PRINCIPAL	Admin & Finance	Debt Service	-	-	2,295	-	-	-	-	-	-	-
101-0401-415.38-02	INTEREST	Admin & Finance	Debt Service	-	-	211	-	-	-	-	-	-	-
101-0401-415.39-01	REFNDS,AWARDS,INDEMNITIES	Admin & Finance	Other Services & Charges	133	880	-	194	194	-	-	-	-	-
101-0401-415.39-10	SUBSCRIPTIONS	Admin & Finance	Other Services & Charges	-	-	-	49	49	-	-	-	-	-
101-0401-415.39-11	DUES & MEMBERSHIPS	Admin & Finance	Other Services & Charges	8,254	8,622	11,299	11,659	840	2,500	2,500	2,500	2,500	2,500
101-0401-415.39-39	BANK CREDIT CARD CHARGES	Admin & Finance	Other Services & Charges	1,725	2,102	3,000	3,000	1,461	2,500	2,500	2,500	2,500	2,500
101-0401-415.39-70	EDUCATION & TRAINING	Admin & Finance	Education & Training	11,980	8,823	11,110	11,110	2,044	5,760	5,760	5,760	5,760	5,760
101-0401-415.39-89	MISC CHARGES & SVCS	Admin & Finance	Other Services & Charges	14,796	8,161	13,500	16,956	6,586	1,585	1,585	1,585	1,585	1,585

2020 Proposed Budget - Line-Level Detail

City of South Bend

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
101-0401-415.50-02	INTERFUND TRANSFER OUT	Admin & Finance	Transfers Out	-	500	-	-	-	-	-	-	-	-
217-0602-431.31-06	OTHER PROFESSIONAL SVCS	Admin & Finance	Professional Services	3,000	11,524	-	38,476	38,476	-	-	-	-	-
217-1085-431.22-30	TRAFFIC/SIGN/OTHER	Admin & Finance	Supplies	-	-	2,500	2,500	-	2,500	2,500	2,500	2,500	-
217-1086-415.39-89	MISC CHARGES & SVCS	Admin & Finance	Other Services & Charges	193,866	350	-	-	-	-	-	-	-	-
217-1099-460.22-24	OTHER OPERATING SUPPLIES	Admin & Finance	Supplies	-	322	2,500	2,500	-	2,500	-	-	-	-
217-1099-460.33-03	PROMOTIONAL	Admin & Finance	Printing & Advertising	-	-	2,500	2,500	-	2,500	-	-	-	-
226-0403-645.10-01	SALARIED WAGES	Admin & Finance	Salaries & Wages	93,576	98,483	100,546	100,546	42,537	102,557	104,608	106,700	108,834	111,011
226-0403-645.10-03	SEASONAL & INTERNS	Admin & Finance	Salaries & Wages	2,943	440	3,000	3,000	567	3,000	3,000	3,000	3,000	3,000
226-0403-645.11-01	FICA - REGULAR	Admin & Finance	Fringe Benefits	7,125	7,232	8,022	8,022	3,049	8,176	8,334	8,493	8,657	8,823
226-0403-645.11-04	PERF - REGULAR	Admin & Finance	Fringe Benefits	10,479	11,178	11,409	11,409	4,826	11,634	11,864	12,098	12,337	12,581
226-0403-645.11-07	UNEMPLOYMENT COMP	Admin & Finance	Fringe Benefits	-	-	-	-	-	10	32	53	76	100
226-0403-645.11-08	HEALTH INSURANCE	Admin & Finance	Fringe Benefits	33,264	31,292	20,112	20,112	8,380	23,221	30,221	31,221	33,221	35,221
226-0403-645.11-09	LIFE INSURANCE	Admin & Finance	Fringe Benefits	275	240	240	240	100	240	240	240	240	240
226-0403-645.11-24	CELL PHONE ALLOWANCE	Admin & Finance	Fringe Benefits	1,265	1,320	1,320	1,320	550	1,320	1,320	1,320	1,320	1,320
226-0403-645.11-29	PARENTAL LEAVE	Admin & Finance	Fringe Benefits	-	245	251	251	108	359	470	480	490	499
226-0403-645.21-02	PRINT SHOP	Admin & Finance	Supplies	28	31	300	300	-	50	50	50	50	50
226-0403-645.21-03	C.S. OFFICE SUPPLIES	Admin & Finance	Supplies	173	23	200	200	104	-	-	-	-	-
226-0403-645.21-04	OFFICE SUPPLIES	Admin & Finance	Supplies	836	1,144	5,000	5,000	1,078	1,500	1,500	1,500	1,500	1,500
226-0403-645.21-05	SMALL OFFICE EQUIPMENT	Admin & Finance	Supplies	189	137	-	-	-	-	-	-	-	-
226-0403-645.22-01	C.S. GASOLINE	Admin & Finance	Supplies	967	1,086	1,576	1,576	220	1,450	1,475	1,500	1,525	1,550
226-0403-645.22-24	OTHER OPERATING SUPPLIES	Admin & Finance	Supplies	9,780	7,687	10,000	10,049	-	10,000	10,000	10,000	10,000	10,000
226-0403-645.31-70	ADM FEE ALLOCATION	Admin & Finance	Other Interfund Allocations	8,160	7,859	9,011	9,011	3,754	-	-	-	-	-
226-0403-645.31-71	CENTRAL STORES ALLOCATION	Admin & Finance	Other Interfund Allocations	12	71	239	239	99	-	-	-	-	-
226-0403-645.31-73	PRINT SHOP ALLOCATION	Admin & Finance	Other Interfund Allocations	1,068	999	650	650	272	433	393	386	394	402
226-0403-645.31-76	IT ALLOCATION	Admin & Finance	Other Interfund Allocations	23,556	34,683	39,825	39,825	16,592	20,917	29,420	29,145	29,207	29,315
226-0403-645.32-02	POSTAGE	Admin & Finance	Other Services & Charges	46	60	150	150	-	100	100	100	100	100
226-0403-645.32-03	TRAVEL	Admin & Finance	Travel	-	-	5,050	5,050	652	3,000	3,000	3,000	3,000	3,000
226-0403-645.32-21	TRAVEL - MILEAGE	Admin & Finance	Travel	211	214	-	32	-	-	-	-	-	-
226-0403-645.32-22	TRAVEL - AIRFARE	Admin & Finance	Travel	215	-	-	-	-	-	-	-	-	-
226-0403-645.32-23	TRAVEL - HOTEL	Admin & Finance	Travel	1,063	1,888	-	-	-	-	-	-	-	-
226-0403-645.32-24	TRAVEL - MEALS	Admin & Finance	Travel	693	509	-	-	-	-	-	-	-	-
226-0403-645.32-25	TRAVEL - OTHER	Admin & Finance	Travel	216	132	-	-	-	-	-	-	-	-
226-0403-645.36-03	AUTO EQUIPMENT R&M	Admin & Finance	Repairs & Maintenance	1,753	1,880	3,000	2,980	311	2,000	2,000	2,000	2,000	2,000
226-0403-645.36-04	COMPUTER EQUIP R&M	Admin & Finance	Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
226-0403-645.36-06	RADIO EQUIP R&M	Admin & Finance	Repairs & Maintenance	-	-	-	20	-	-	-	-	-	-
226-0403-645.39-10	SUBSCRIPTIONS	Admin & Finance	Other Services & Charges	-	220	150	150	-	-	150	150	150	150
226-0403-645.39-11	DUES & MEMBERSHIPS	Admin & Finance	Other Services & Charges	26	-	300	300	-	300	300	300	300	300
226-0403-645.39-70	EDUCATION & TRAINING	Admin & Finance	Education & Training	11,093	13,336	20,000	29,250	21,971	20,000	20,000	20,000	20,000	20,000
226-0403-645.39-89	MISC CHARGES & SVCS	Admin & Finance	Other Services & Charges	2,096	2,794	2,000	2,000	855	3,000	2,000	2,000	2,000	-
226-0412-645.31-70	ADM FEE ALLOCATION	Admin & Finance	Other Interfund Allocations	47,772	-	-	-	-	-	-	-	-	-
226-0412-672.10-01	SALARIED WAGES	Admin & Finance	Salaries & Wages	79,931	89,350	50,740	50,740	21,500	56,855	57,992	59,152	60,335	61,542
226-0412-672.11-01	FICA - REGULAR	Admin & Finance	Fringe Benefits	6,115	6,815	3,882	3,882	1,612	4,349	4,436	4,525	4,616	4,708
226-0412-672.11-04	PERF - REGULAR	Admin & Finance	Fringe Benefits	8,952	10,006	5,683	5,683	2,408	6,368	6,495	6,625	6,758	6,893
226-0412-672.11-07	UNEMPLOYMENT COMP	Admin & Finance	Fringe Benefits	-	-	-	-	-	6	17	30	42	55
226-0412-672.11-08	HEALTH INSURANCE	Admin & Finance	Fringe Benefits	23,143	16,474	10,056	10,056	4,190	11,610	15,110	15,610	16,610	17,610
226-0412-672.11-09	LIFE INSURANCE	Admin & Finance	Fringe Benefits	178	180	120	120	50	120	120	120	120	120
226-0412-672.11-29	PARENTAL LEAVE	Admin & Finance	Fringe Benefits	-	232	126	126	54	199	261	266	272	277
226-0412-672.31-01	LEGAL SERVICES	Admin & Finance	Professional Services	106,661	66,162	65,929	65,929	2,315	65,929	65,929	65,929	65,929	-
226-0412-672.31-70	ADM FEE ALLOCATION	Admin & Finance	Other Interfund Allocations	-	68,317	40,207	40,207	16,750	-	-	-	-	-
226-0412-672.31-77	PAYROLL COST ALLOCATION	Admin & Finance	Other Interfund Allocations	-	-	54,689	54,689	22,790	56,529	63,039	64,407	66,047	67,711
226-0412-672.32-03	TRAVEL	Admin & Finance	Travel	-	-	1,000	1,000	-	-	-	-	-	-
226-0412-672.33-02	PUBLICATION LEGAL NOTICES	Admin & Finance	Printing & Advertising	54	-	-	-	-	-	-	-	-	-
226-0412-672.39-01	REFNDS,AWARDS,INDEMNITIES	Admin & Finance	Other Services & Charges	232,766	397,188	1,000,000	1,000,000	28,786	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

2020 Proposed Budget - Line-Level Detail

City of South Bend

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
226-0412-672.39-02	PROF SERV - EPA	Admin & Finance	Other Services & Charges	785,599	725,784	800,000	800,000	238,892	800,000	800,000	800,000	800,000	800,000
226-0412-672.39-70	EDUCATION & TRAINING	Admin & Finance	Education & Training	563	-	500	500	-	-	-	-	-	-
226-0417-672.31-06	OTHER PROFESSIONAL SVCS	Admin & Finance	Professional Services	59,500	59,500	66,000	66,000	44,625	65,000	66,000	66,000	66,000	66,000
226-0417-672.34-02	LIABILITY INSURANCE	Admin & Finance	Insurance	420,608	465,381	473,500	473,500	38,203	600,000	473,500	473,500	473,500	473,500
226-0417-672.39-01	REFNDS,AWARDS,INDEMNITIES	Admin & Finance	Other Services & Charges	53,543	165,118	150,000	150,000	-	150,000	150,000	150,000	150,000	150,000
226-0417-672.50-02	INTERFUND TRANSFER OUT	Admin & Finance	Transfers Out	-	25,425	-	-	-	-	-	-	-	-
226-0418-671.31-07	WORK COMP 3RD PTY AD FEE	Admin & Finance	Professional Services	51,000	52,000	53,000	53,000	53,000	54,000	55,000	56,000	57,000	58,000
226-0418-671.34-01	WORKMEN'S COMP	Admin & Finance	Insurance	203,612	296,110	250,000	250,000	224,124	250,000	250,000	250,000	250,000	250,000
226-0418-671.34-02	LIABILITY INSURANCE	Admin & Finance	Insurance	138,928	150,043	160,000	160,000	161,343	160,000	160,000	160,000	160,000	160,000
226-0418-671.34-20	WORKERS COMP/POLICE FIRE	Admin & Finance	Insurance	499,573	714,368	500,000	500,000	227,700	500,000	500,000	500,000	500,000	500,000
226-0418-671.34-29	W.C. POLICE/FIRE TERM CLM	Admin & Finance	Insurance	20,318	14,369	25,000	25,000	14,354	25,000	25,000	25,000	25,000	25,000
226-0418-671.39-12	PHYSICAL EXAMINATIONS	Admin & Finance	Other Services & Charges	16,160	15,342	15,000	15,000	7,328	15,000	15,000	15,000	15,000	15,000
226-0418-671.39-80	DRUG TESTING	Admin & Finance	Other Services & Charges	15,537	9,062	20,000	20,000	6,585	20,000	20,000	20,000	20,000	20,000
226-0418-671.39-81	PREVENTION PROGRAMS	Admin & Finance	Other Services & Charges	-	13,280	5,000	5,000	48	5,000	5,000	5,000	5,000	5,000
226-0419-672.22-23	RECREATION SUPPLIES	Admin & Finance	Supplies	-	-	-	-	-	-	-	-	-	-
226-0419-672.36-01	BUILDING R&M	Admin & Finance	Repairs & Maintenance	-	103,523	-	23,965	12,174	-	-	-	-	-
226-0419-672.42-02	BUILDING IMPROVEMENTS	Admin & Finance	Capital	-	-	-	90,000	180,374	-	-	-	-	-
226-0419-672.42-03	STREETS AND ALLEYS	Admin & Finance	Capital	-	71,366	-	241,576	98,110	-	-	-	-	-
226-0419-672.43-02	MOTOR EQUIPMENT	Admin & Finance	Capital	-	33,998	-	-	16,689	-	-	-	-	-
258-1040-415.50-02	INTERFUND TRANSFER OUT	Admin & Finance	Transfers Out	-	-	-	-	-	-	-	-	-	-
271-1101-452.22-24	OTHER OPERATING SUPPLIES	Admin & Finance	Supplies	1,356	-	-	-	-	-	-	-	-	-
313-0401-460.50-02	INTERFUND TRANSFER OUT	Admin & Finance	Transfers Out	-	-	-	97,077	97,077	-	-	-	-	-
313-0401-472.38-01	PRINCIPAL	Admin & Finance	Debt Service	1,082,547	620,000	-	-	-	-	-	-	-	-
313-0401-472.38-02	INTEREST	Admin & Finance	Debt Service	53,420	11,315	-	-	-	-	-	-	-	-
313-0401-472.38-03	PAYING AGENT FEES	Admin & Finance	Debt Service	800	-	-	-	-	-	-	-	-	-
403-1101-452.36-09	LAND IMPROVEMENTS	Admin & Finance	Repairs & Maintenance	1,049	-	-	-	-	-	-	-	-	-
403-1101-452.42-02	BUILDING IMPROVEMENTS	Admin & Finance	Capital	49,000	-	-	-	-	-	-	-	-	-
404-0101-413.31-15	GOODWILL STRATEGIC UNIT	Admin & Finance	Other Services & Charges	-	130,000	130,000	130,000	65,000	-	-	-	-	-
404-0301-411.39-60	ELECTION EXPENSE	Admin & Finance	Other Services & Charges	-	-	120,000	120,000	-	-	-	-	126,000	-
404-0401-415.31-06	OTHER PROFESSIONAL SVCS	Admin & Finance	Professional Services	-	112,312	100,000	537,188	204,288	-	100,000	100,000	100,000	100,000
404-0401-415.37-03	OFFICE SPACE	Admin & Finance	Other Services & Charges	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
404-0401-415.37-11	CAPITAL LEASE PRINCIPAL	Admin & Finance	Debt Service	118,750	-	-	-	-	-	-	-	-	-
404-0401-415.37-12	CAPITAL LEASE INTEREST	Admin & Finance	Debt Service	5,000	-	-	-	-	-	-	-	-	-
404-0401-415.50-02	INTERFUND TRANSFER OUT	Admin & Finance	Transfers Out	-	-	-	-	-	934,231	-	-	-	-
404-0408-453.39-30	GRANTS AND SUBSIDIES	Admin & Finance	Grants & Subsidies	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
404-0409-453.31-78	LIABILITY INSURANCE ALLOC	Admin & Finance	Other Interfund Allocations	-	-	8,631	8,631	3,598	8,633	8,806	8,982	9,162	9,345
404-0409-453.34-02	LIABILITY INSURANCE	Admin & Finance	Other Interfund Allocations	7,140	6,873	-	-	-	-	-	-	-	-
404-0409-453.39-30	GRANTS AND SUBSIDIES	Admin & Finance	Grants & Subsidies	265,874	270,991	270,991	270,991	112,913	270,991	270,991	270,991	270,991	270,991
404-0602-431.22-40	SIGNALS/LIGHTS	Admin & Finance	Supplies	108,591	17,400	140,000	278,101	140,713	140,000	140,000	140,000	140,000	140,000
404-0602-431.31-06	OTHER PROFESSIONAL SVCS	Admin & Finance	Professional Services	41,732	71,004	60,000	60,000	7,961	60,000	60,000	60,000	60,000	60,000
404-0602-431.39-01	REFNDS,AWARDS,INDEMNITIES	Admin & Finance	Other Services & Charges	250	-	-	-	-	-	-	-	-	-
404-0607-431.50-02	INTERFUND TRANSFER OUT	Admin & Finance	Transfers Out	-	-	1,937,750	1,937,750	484,438	1,990,803	1,987,750	1,987,750	1,987,750	1,987,750
404-0608-431.36-10	STREET MAINTENANCE	Admin & Finance	Repairs & Maintenance	291,639	12,755	-	573	-	-	-	-	-	-
404-0617-415.21-04	OFFICE SUPPLIES	Admin & Finance	Supplies	4,855	-	-	-	-	-	-	-	-	-
404-0617-431.31-01	LEGAL SERVICES	Admin & Finance	Professional Services	37,595	57,389	50,000	50,000	2,610	50,000	50,000	50,000	50,000	50,000
404-0617-431.31-06	OTHER PROFESSIONAL SVCS	Admin & Finance	Professional Services	194,663	-	-	-	-	-	-	-	-	-
404-0617-431.31-07	PROPERTY TAXES PAID	Admin & Finance	Professional Services	19,164	-	-	-	-	-	-	-	-	-
404-0617-431.31-20	ACCOUNTING SERVICES	Admin & Finance	Professional Services	22,500	-	-	-	-	-	-	-	-	-
404-0617-431.32-04	TELEPHONE	Admin & Finance	Other Services & Charges	626,829	-	-	-	-	-	-	-	-	-
404-0617-431.33-03	PROMOTIONAL	Admin & Finance	Printing & Advertising	1,701	-	-	-	-	-	-	-	-	-
404-0617-431.35-01	ELECTRIC	Admin & Finance	Utilities	1,578,568	1,614,522	1,570,000	1,570,000	580,956	1,554,725	1,570,000	1,570,000	1,570,000	1,570,000
404-0617-431.36-01	BUILDING & STREET MAINT	Admin & Finance	Repairs & Maintenance	439,338	808,815	600,571	605,781	360,918	762,271	600,571	600,571	600,571	600,571
404-0617-431.36-05	OTHER EQUIP R&M	Admin & Finance	Repairs & Maintenance	6,099	-	-	-	-	-	-	-	-	-

2020 Proposed Budget - Line-Level Detail

City of South Bend

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
404-0617-431.37-05	PARKING SPACE RENTAL	Admin & Finance	Other Services & Charges	9,296	17,052	21,420	21,420	7,210	21,420	21,420	21,420	21,420	
404-0617-431.37-11	CAPITAL LEASE PRINCIPAL	Admin & Finance	Debt Service	314,320	-	-	-	-	-	-	-	-	-
404-0617-431.37-12	CAPITAL LEASE INTEREST	Admin & Finance	Debt Service	6,120	-	-	-	-	-	-	-	-	-
404-0617-431.39-11	DUES & MEMBERSHIPS	Admin & Finance	Other Services & Charges	29,015	31,310	32,400	32,400	31,223	32,400	32,400	32,400	32,400	
404-0617-431.39-89	MISC CHARGES & SVCS	Admin & Finance	Other Services & Charges	154,843	152,965	157,000	157,000	755	157,000	157,000	157,000	157,000	
404-0619-431.50-02	INTERFUND TRANSFER OUT	Admin & Finance	Transfers Out	1,677,224	1,500,000	1,500,000	1,500,000	375,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
404-0672-415.21-04	OFFICE SUPPLIES	Admin & Finance	Supplies	3,118	-	-	-	-	-	-	-	-	-
404-0672-415.21-05	SMALL OFFICE EQUIPMENT	Admin & Finance	Supplies	1,470	-	-	-	-	-	-	-	-	-
404-0672-415.23-25	COMPUTER EQUIPMENT	Admin & Finance	Supplies	149,182	2,378	-	-	-	-	-	-	-	-
404-0672-415.31-06	OTHER PROFESSIONAL SVCS	Admin & Finance	Professional Services	408,019	495	600,000	3,023,500	511,200	-	-	-	-	-
404-0672-415.36-04	COMPUTER EQUIP R&M	Admin & Finance	Repairs & Maintenance	37,564	-	-	-	-	-	-	-	-	-
404-0672-415.38-01	PRINCIPAL	Admin & Finance	Debt Service	-	-	26,855	26,855	11,030	32,479	-	-	-	-
404-0672-415.38-02	INTEREST	Admin & Finance	Debt Service	-	-	2,307	2,307	1,120	935	-	-	-	-
404-0672-415.39-70	EDUCATION & TRAINING	Admin & Finance	Education & Training	12,430	-	-	-	-	-	-	-	-	-
404-0672-415.43-08	COMPUTER EQUIP. & NETWORK	Admin & Finance	Capital	24,868	-	-	-	-	-	-	-	-	-
404-0901-422.22-01	C.S. GASOLINE	Admin & Finance	Supplies	136,507	166,390	-	-	-	-	-	-	-	-
404-0901-422.36-03	AUTO EQUIPMENT R&M	Admin & Finance	Repairs & Maintenance	92,338	-	-	-	-	-	-	-	-	-
404-0901-422.50-02	INTERFUND TRANSFER OUT	Admin & Finance	Transfers Out	-	-	926,579	926,579	231,645	-	-	-	-	-
406-0401-415.37-11	CAPITAL LEASE PRINCIPAL	Admin & Finance	Debt Service	-	-	-	-	-	-	-	-	-	-
406-0401-415.37-12	CAPITAL LEASE INTEREST	Admin & Finance	Debt Service	-	-	-	-	-	-	-	-	-	-
406-0401-415.38-01	PRINCIPAL	Admin & Finance	Debt Service	-	-	-	-	-	-	-	-	-	-
406-0401-415.38-02	INTEREST	Admin & Finance	Debt Service	-	-	-	-	-	-	-	-	-	-
406-1101-452.42-01	LAND IMPROVEMENTS	Admin & Finance	Capital	-	-	286,000	286,000	-	-	-	-	-	-
407-0401-415.37-11	CAPITAL LEASE PRINCIPAL	Admin & Finance	Debt Service	356,250	-	-	-	-	-	-	-	-	-
407-0401-415.37-12	CAPITAL LEASE INTEREST	Admin & Finance	Debt Service	15,000	-	-	-	-	-	-	-	-	-
407-0401-415.38-03	PAYING AGENT FEES	Admin & Finance	Debt Service	800	-	-	-	-	-	-	-	-	-
407-0401-415.50-02	INTERFUND TRANSFER OUT	Admin & Finance	Transfers Out	-	249,500	-	-	-	-	-	-	-	-
407-1101-452.42-01	LAND IMPROVEMENTS	Admin & Finance	Capital	-	-	28,000	28,000	-	-	-	-	-	-
408-0401-415.38-01	PRINCIPAL	Admin & Finance	Debt Service	228,333	-	-	-	-	-	-	-	-	-
408-0401-415.38-02	INTEREST	Admin & Finance	Debt Service	188,225	-	-	-	-	-	-	-	-	-
408-0401-415.38-03	PAYING AGENT FEES	Admin & Finance	Debt Service	1,750	750	-	-	-	-	-	-	-	-
408-0401-415.39-30	GRANTS AND SUBSIDIES	Admin & Finance	Grants & Subsidies	191,075	215,000	315,000	415,000	150,000	200,000	315,000	315,000	315,000	
408-0401-415.50-02	INTERFUND TRANSFER OUT	Admin & Finance	Transfers Out	-	783,696	-	-	-	1,056,688	-	-	-	-
408-0607-431.50-02	INTERFUND TRANSFER OUT	Admin & Finance	Transfers Out	1,937,750	1,937,750	-	-	-	-	-	-	-	-
408-1100-452.31-06	OTHER PROFESSIONAL SVCS	Admin & Finance	Professional Services	1,468	-	-	21,094	-	-	-	-	-	-
408-1101-452.43-02	MOTOR EQUIPMENT	Admin & Finance	Capital	57,617	-	-	-	-	-	-	-	-	-
408-1101-452.50-02	INTERFUND TRANSFER OUT	Admin & Finance	Transfers Out	400,000	347,259	379,431	379,431	190,237	377,756	376,006	374,106	371,981	374,781
408-1104-452.31-06	OTHER PROFESSIONAL SVCS	Admin & Finance	Professional Services	1,522,673	-	-	-	-	-	-	-	-	-
408-1104-452.38-01	PRINCIPAL	Admin & Finance	Debt Service	-	-	149,381	149,381	34,137	165,000	175,000	190,000	200,000	200,000
408-1104-452.38-02	INTEREST	Admin & Finance	Debt Service	-	-	171,568	171,568	25,000	155,900	149,100	142,100	134,500	126,500
408-1104-452.38-03	PAYING AGENT FEES	Admin & Finance	Debt Service	-	-	2,000	2,000	-	2,000	2,000	2,000	2,000	2,000
408-1104-452.39-30	GRANTS AND SUBSIDIES	Admin & Finance	Grants & Subsidies	100,000	100,000	-	-	-	-	-	-	-	-
451-0901-422.38-03	PAYING AGENT FEES	Admin & Finance	Debt Service	-	10,250	-	-	-	-	-	-	-	-
451-0901-422.38-04	BOND ISSUANCE COSTS	Admin & Finance	Professional Services	-	128,325	-	-	-	-	-	-	-	-
659-0621-415.50-02	INTERFUND TRANSFER OUT	Admin & Finance	Transfers Out	-	146	-	-	-	-	-	-	-	-
659-0630-415.42-06	WASTEWATER PLANT	Admin & Finance	Capital	51,687	-	-	-	-	-	-	-	-	-
661-0621-415.42-05	SEWER REHABILITATION	Admin & Finance	Capital	1,206,728	628,214	-	-	-	-	-	-	-	-
661-0621-415.50-02	INTERFUND TRANSFER OUT	Admin & Finance	Transfers Out	-	17,136	-	-	-	-	-	-	-	-
661-0630-415.42-06	WASTEWATER PLANT	Admin & Finance	Capital	1,056,681	-	-	-	-	-	-	-	-	-
750-0000-413.37-11	CAPITAL LEASE PRINCIPAL	Admin & Finance	Debt Service	186	-	-	-	-	-	-	-	-	-
750-0000-413.38-01	PRINCIPAL	Admin & Finance	Debt Service	-	-	-	-	27,927	-	-	-	-	-
750-0000-413.38-02	INTEREST	Admin & Finance	Debt Service	-	-	-	-	2,822	-	-	-	-	-
750-0000-413.38-03	PAYING AGENT FEES	Admin & Finance	Debt Service	-	500	-	-	-	-	-	-	-	-

2020 Proposed Budget - Line-Level Detail

City of South Bend

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
750-0000-413.39-89	MISC CHARGES & SVCS	Admin & Finance	Other Services & Charges	-	217,125	-	-	250	-				
750-0000-413.43-02	MOTOR EQUIPMENT	Admin & Finance	Capital	2,810,692	-	-	-	-	-				
750-0000-413.43-09	EQUIPMENT	Admin & Finance	Capital	853,051	-	-	-	-	-				
750-0000-413.46-05	WATER METERS	Admin & Finance	Capital	471,068	-	-	-	-	-				
750-0000-413.50-02	INTERFUND TRANSFER OUT	Admin & Finance	Transfers Out	-	219,861	-	-	-	-				
750-0605-419.43-02	MOTOR EQUIPMENT	Admin & Finance	Capital	-	-	41,500	41,500	-	-				
750-0607-431.43-02	MOTOR EQUIPMENT	Admin & Finance	Capital	-	792,510	1,413,125	1,413,125	317,056	754,960				
750-0610-791.43-02	MOTOR EQUIPMENT	Admin & Finance	Capital	-	1,432,467	-	-	-	545,000				
750-0631-793.43-02	MOTOR EQUIPMENT	Admin & Finance	Capital	-	-	-	-	-	-				
750-0640-658.46-05	WATER METERS	Admin & Finance	Capital	-	603,954	-	-	-	-				
750-0672-415.43-08	COMPUTER EQUIP. & NETWORK	Admin & Finance	Capital	-	25,054	-	-	-	-				
750-0801-421.43-02	MOTOR EQUIPMENT	Admin & Finance	Capital	-	2,140,724	500,000	565,320	125,396	1,360,000				
750-0801-421.43-06	POLICE EQUIPMENT	Admin & Finance	Capital	-	80,381	-	450,000	270,000	135,000				
750-0901-422.43-02	MOTOR EQUIPMENT	Admin & Finance	Capital	-	581,547	-	-	400,159	1,340,000				
750-0901-422.43-05	FIRE EQUIPMENT	Admin & Finance	Capital	-	483,106	-	-	-	-				
750-1101-452.43-02	MOTOR EQUIPMENT	Admin & Finance	Capital	-	712,619	-	482,805	482,805	194,116				
750-1201-415.43-02	MOTOR EQUIPMENT	Admin & Finance	Capital	-	-	80,000	80,000	78,940	-				
750-1207-415.43-02	MOTOR EQUIPMENT	Admin & Finance	Capital	-	72,627	-	-	-	-				
750-1306-415.43-02	MOTOR EQUIPMENT	Admin & Finance	Capital	-	65,670	-	-	-	-				
755-0602-431.37-11	CAPITAL LEASE PRINCIPAL	Admin & Finance	Debt Service	2,040,000	2,100,000	-	-	-	-	-	-	-	-
755-0602-431.37-12	CAPITAL LEASE INTEREST	Admin & Finance	Debt Service	599,214	532,025	-	-	-	-	-	-	-	-
755-0602-431.38-01	PRINCIPAL	Admin & Finance	Debt Service	-	-	2,175,000	2,175,000	1,195,000	2,250,000	2,000,000	1,735,000	1,035,000	280,000
755-0602-431.38-02	INTEREST	Admin & Finance	Debt Service	-	-	455,750	455,750	237,619	375,085	302,705	216,780	143,605	125,630
755-0602-431.38-03	PAYING AGENT FEES	Admin & Finance	Debt Service	4,950	4,850	4,000	4,000	2,500	5,000	5,000	5,000	5,000	5,000
758-1001-460.37-11	CAPITAL LEASE PRINCIPAL	Admin & Finance	Debt Service	3,800,000	-	-	-	-	-	-	-	-	-
758-1001-460.37-12	CAPITAL LEASE INTEREST	Admin & Finance	Debt Service	161,668	-	-	-	-	-	-	-	-	-
758-1001-460.50-02	INTERFUND TRANSFER OUT	Admin & Finance	Transfers Out	561,230	-	-	-	-	-	-	-	-	-